

Stock Code: 6743



**Ampacs Corporation**  
**2026 Annual Meeting of Shareholders**  
**Meeting Agenda**

**June 24,2026**  
**3F., No. 166-A, Jingmao 2nd Rd., Nangang Dist., Taipei City 115,**  
**Taiwan (R.O.C.) (Physical Shareholders Meeting)**

**This English version is a translation based on the original Chinese version.**  
**Where any discrepancy arises between the two versions, the Chinese version shall prevail.**

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## **Ampacs Corporation**

### **Agenda for the 2026 Annual Meeting of Shareholders**

1. Announcement of Commencement
2. Chairman's Statement
3. Matters to Report
4. Matters for Acknowledgement
5. Extempore Motions
6. Meeting Adjournment

**Ampacs Corporation**  
Agenda for 2026 Annual Meeting of Shareholders  
(Translation)

**Time:** 9:00 a.m. on Wednesday, June 24, 2026

**Place:** 3F., No. 166-A, Jingmao 2nd Rd., Nangang Dist., Taipei City  
115, Taiwan (R.O.C.) (Physical Shareholders Meeting)

1. Announcement of Commencement
2. Chairman's Statement
3. Report Items
  - (1) Report the Business of 2025.
  - (2) Report the Audit Committee's review report of 2025
  - (3) Report on 2025 Employee and Directors' Remuneration Distribution.
  - (4) Report on 2025 Earnings Distribution of Cash Dividends.
  - (5) Report on Cash distribution from capital surplus.
  - (6) Report on 2025 Remuneration to Directors.
4. Proposal Items
  - (1) The 2025 Business Report and Financial Statements
  - (2) The 2025 Earnings Distribution.
5. Extempore Motions
6. Meeting Adjournment

# Reports

## Report No. 1

The 2025 business report is submitted for review.

### Explanation:

For 2025 business report, please refer to pages 8 for Attachment 1.

## Report No. 2

The 2025 Audit Committee's Review Report is submitted for review.

### Explanation:

For 2025 Audit Committee's Review Report, please refer to page 10 for Attachment 2.

## Report No. 3

Report on 2025 Employee and Directors' Remuneration Distribution.

### Explanation:

Audited pre-tax net profit (excluding employee and director remuneration) for FY2024 was NT\$107,077,700 According to Article 19 of the Articles of Incorporation, NT\$2,141,554 (2%) was allocated to employees and NT\$1,070,777 (1%) to directors, all distributed in cash.

## Report No. 4

Report on 2025 Earnings Distribution of Cash Dividends.

### Explanation:

- (1) For appropriations of 2025 earnings, the Company will distribute cash dividend of NT\$ 44,250,000 (NT\$0.3 per share). Cash dividend will be distributed proportionately according to shareholders' shares ownership registered in the Common Stockholders' Roster as of the date of record. The cash distribution will be rounded down to NT\$1 (any amount under NT\$1 will be discarded), and the remaining fraction will be incorporated into other revenues of the Company.
- (2) In the event of changes in the number of outstanding common shares due to capital changes, which affect the dividend payout ratio, the Chairman is authorized to make necessary adjustments in accordance with applicable laws.

## Report No. 5

Report on Cash distribution from capital surplus.

### Explanation:

- (1) To comply with Article 241 of the Company Act . The capital surplus derived from the issuance of new shares at a premium totaling NT\$ 398,250,000 will be distributed in cash of NT\$2.7 per share. Cash distribution from capital surplus will be distributed proportionately according to shareholders' shares ownership registered in the Common Stockholders' Roster as of the date of record. The cash distribution will be rounded down to NT\$1 (any amount under NT\$1 will be discarded), and the remaining fraction will be incorporated into other revenues of the Company.

- (2) The total amount of cash distribution from capital surplus is calculated based on the number of outstanding shares as of the date of the Board resolution. If there are any subsequent changes affecting the number of outstanding shares that alter the dividend payout ratio, the Chairman is authorized to make the necessary adjustments accordingly.

**Report No. 6**

Report on 2025 Remuneration to Directors.

**Explanation:**

The Company reports the 2025 remuneration received by Directors, including the remuneration policy, details, amounts, and the correlation with individual Directors' performance outcomes, at the Annual Shareholder' Meeting in accordance with Article 10-1 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies". Please refer pages 11 for attachment 3.

# Proposal Items

1.

**Proposed by the Board**

**Proposal:**

The 2025 Business Report and Financial Statements

**Explanation:**

The Company's individual and consolidated financial statements for fiscal year 2025 were audited by CPAs Mr. Wang Chun-Yu and Mr. Liu Ming-Hsien of Deloitte Taiwan, who issued an unqualified opinion. The business report, together with the financial statements, has been reviewed and finalized by the Audit Committee. Please refer to page 8 for Attachment 1, and page 14 for Attachment 4.

**Resolution:**

2.

**Proposed by the Board**

**Proposal:**

The 2025 Earnings Distribution.

**Explanation:**

(1) The Company's earning distribution statement of 2025 was approved by the Board of Directors and submitted to the shareholders' meeting for recognition.

(2) For the earning distribution statement, please refer to pages 35 for Attachment 5.

**Resolution:**

## Extempore Motions

## Meeting Adjournment

## 【Attachment 1】

### Ampacs Corporation 2025 Business Report

In reviewing the global economic landscape of 2025, U.S. tariffs and trade uncertainties had a significant impact on global supply chains and restrained trade growth. Global markets continued to be affected by persistent inflationary pressure, interest and exchange rate policies, geopolitical tensions, and changes in end-market demand, resulting in a moderate expansion of the overall economy in 2025. Affected by uncertainties surrounding U.S. tariffs and fluctuations in the New Taiwan dollar exchange rate, Ampacs Corporation reported consolidated revenues of NT\$5.54 billion in 2025, a decrease of 19% compared to 2024. Below is an overview of our business performance for the year.

Our company focuses on providing integrated design solutions and manufacturing services for smart electronic peripherals, while also developing core businesses such as plastic injection molding and mold development to leverage supply chain synergies. With a comprehensive R&D team and vertically integrated production technology and services, we offer forward-looking products such as gaming headsets, commercial headsets, true wireless earbuds, security surveillance devices, and mobile joysticks. In our molding business, we continue to invest in equipment upgrades and smart automation to offer customers faster, high-quality solutions. We uphold the values of “innovation, efficiency, and social responsibility,” striving for steady growth and creating greater value for our shareholders.

In terms of operating results, consolidated net revenue for 2025 reached NT\$5,540,235 thousand, representing a decrease of NT\$1,341,203 thousand compared to NT\$6,881,438 thousand in 2024. Consolidated net income attributable to the parent company was NT\$104,866 thousand, a decrease of NT\$204,112 thousand compared to net income of NT\$308,978 thousand in 2024. Earnings per share for 2025 were NT\$0.71.

On the R&D and production front, we continued to invest in relevant R&D and production equipment to align with the development and manufacturing needs of international clients. We also established robust upstream and downstream collaborations with leading global technology companies to enhance R&D capabilities and expand international partnerships, seamlessly aligning technology with user demand.

In terms of information security, we continued to strengthen cybersecurity protection by adopting ISO/IEC 27001:2022 standards. In September 2025, we successfully completed the surveillance audit for our international cybersecurity certification, proactively meeting the information security requirements of globally renowned brands.

Looking ahead to 2026, tariffs and interest/exchange rates have gradually stabilized, and shipment momentum is expected to return to normal. In addition, new clients and product models have completed development and entered mass production, contributing to future revenue growth. As market demand gradually recovers, the Company is expected to continue delivering strong performance in talent development, R&D innovation, cost control, process and

operational efficiency improvement, and customer acquisition. Our team's close collaboration and commitment to continuous improvement remain the driving force behind our ongoing growth.

Looking forward to 2026, the Company will continue to deepen its presence in the core electronic products market, actively develop cloud AI applications, enhance smart manufacturing to reduce costs, and strengthen supply chain management capabilities. We will also continue to follow GRI, SASB, and TCFD standards to review and improve our sustainability performance, with the goal of meeting international ESG standards and securing additional orders from globally recognized brands. With contributions from new customers and products, we expect business performance in 2026 to surpass that of 2025. Our management team and all employees remain committed to delivering the highest quality products and services. Guided by sustainable management and a spirit of innovation, we aim to create the greatest value for shareholders and society. We sincerely thank all shareholders for your continued support, encouragement, and valuable suggestions as we continue to grow together.

Thank you.

## **【Attachment 2】**

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

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements and Earnings Distribution Proposal. Transcend Corporation's Financial Statements have been audited and certified by Mr. Chun-Yu Wang and Mr. Ming- Hsien Liu, the CPA of the Deloitte & Touche. The Business Report, Financial Statements and Earnings Distribution Proposal have been reviewed and considered to be complied with relevant rules by the undersigned, the audit committee of Transcend Corporation. Pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

To

2026 Annual Meeting of Shareholders of Ampacs Corporation

Chairman of the Audit Committee: Chen, Kai

**March 12,2026**

### 【Attachment 3】

### Ampacs Corporation 2025 Directors' Remuneration Table

Unit: NT\$1,000

Title	Name	Remuneration to Directors								Remuneration Paid to Part-Time Employees								Percentage of Total Net Profit After Tax of A, B, C, D, E, F, and G		Receive Reimbursement From Outside the Subsidiary Or the Parent Company's Remuneration		
		Remuneration (A)		Pensions (B)		Director Consideration (C)		Business Allowances (D)		Proportion of A, B, C, and D to After-Tax Net Loss		Salary, Bonus and Special Expenses (E)		Pensions (F)		Employee compensation (G)		The Company	All companies in the financial report			
		The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	Cash Amount	Stock Amount				Cash Amount	Stock Amount
Chairman of the Board	Huang, Chang-qing	600	600	-	-	104	104	-	-	704 0.67%	704 0.67%	1,940	1,940	-	-	-	-	-	-	2,644 2.52%	2,644 2.52%	-
Vice Chairman of the Board	Xu Mingren	600	600	-	-	104	104	-	-	704 0.67%	704 0.67%	3,589	3,589	108	108	-	-	-	-	4,401 4.2%	4,401 4.2%	-
Director	Lin Yufeng	600	600	-	-	104	104	-	-	704 0.67%	704 0.67%	5,404	5,404	108	108	-	-	-	-	6,216 5.93%	6,216 5.93%	-
Director	Frederick Romano	600	600	-	-	104	104	-	-	704 0.67%	704 0.67%	-	-	-	-	-	-	-	-	704 0.67%	704 0.67%	-
Director	Xu Ming-Quan	600	600	-	-	104	104	-	-	704 0.67%	704 0.67%	-	-	-	-	-	-	-	-	704 0.67%	704 0.67%	-
Director	Chen Jin-Fu	600	600	-	-	104	104	-	-	704 0.67%	704 0.67%	-	-	-	-	-	-	-	-	704 0.67%	704 0.67%	-

Director	HUANG, Ying-Chun	100	100	-	-	26	26	-	-	126 0.12%	126 0.12%	194	194	12	12	-	-	-	-	332 0.32%	332 0.32%	-
Independent Director	Huang Zhi-Peng	600	600	-	-	104	104	-	-	704 0.67%	704 0.67%	-	-	-	-	-	-	-	-	704 0.67%	704 0.67%	-
Independent Director	He Jun-Hui	600	600	-	-	104	104	-	-	704 0.67%	704 0.67%	-	-	-	-	-	-	-	-	704 0.67%	704 0.67%	-
Independent Director	Cheng Kai	600	600	-	-	104	104	-	-	704 0.67%	704 0.67%	-	-	-	-	-	-	-	-	704 0.67%	704 0.67%	-
Independent Director	Chen Jian-Hong	600	600	-	-	104	104	-	-	704 0.67%	704 0.67%	-	-	-	-	-	-	-	-	704 0.67%	704 0.67%	-

1. Please describe the policy, system, standards and structure for the payment of remuneration to general directors and independent directors, and describe the relevance of the amount of remuneration to be paid to them based on factors such as responsibilities, risks, and time invested:  
The Company has established the "Director and Manager Remuneration Management Regulations" to pay directors' remuneration. The Company's independent directors also serve as members of the Audit and Remuneration Committee. In addition to the annual fixed remuneration, the remuneration of directors is also calculated based on the company's operating conditions, and appropriate remuneration is given depending on the degree of participation in the company's operations and the value of their contribution.  
The provisions of the aforementioned measures are explained as follows:  
(1) Remuneration: The Company may pay remuneration to directors and independent directors for performing their duties in the Company, regardless of the Company's operating profit or loss.  
(2) Retirement pension: Except for directors who are concurrently employees, the Company does not provide any other retirement pension to directors.  
(3) Directors' remuneration: In accordance with Article 19 of the Company's Articles of Association, directors' remuneration shall be allocated based on profits, and after review and approval by the Remuneration Committee, the remuneration shall be submitted to the Board of Directors for resolution and reported to the General Meeting of Shareholders. The remuneration of individual directors shall be allocated based on their level of participation in the Company's operations and their contribution value, and after review and approval by the Remuneration Committee, the remuneration shall be submitted to the Board of Directors for resolution.  
(4) Business Execution Expenses: The Company does not provide travel expenses, special expenses, or other allowances. Except for Directors who are employees, those who travel on business for the Company's operational needs may claim travel expenses in accordance with the Company's travel management regulations.

2. In addition to the above disclosures, remuneration received by the company's directors for services rendered (such as serving as consultants to the parent company/all companies included in the financial report/invested businesses who are not employees, etc.) in the most recent year: None.

Note 1: Refers to the remuneration of directors (including independent directors and members of the Remuneration Committee) in the most recent year (2025).

Note 2: The amount of directors' remuneration distributed by the board of directors in the most recent year (2025) is recorded.

Note 3: Refers to the salaries and year-end bonuses received by directors and employees in the most recent year (2025).

Note 4: All companies in the financial report refers to the total amount of remuneration paid to the directors of our company by all companies in the consolidated report

(including our company).

Note 5: Net profit after tax for FY2025 (parent company only financial statements): NT\$104,866 thousand.

\* The remuneration disclosed in this form is different from the concept of income in the Income Tax Act, so this form is intended for information disclosure and not for taxation purposes.

**【Attachment 4】**

**Audit Report of Independent Auditors and Financial Reports**

## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
AMPACS Corporation

### **Opinion**

We have audited the accompanying consolidated financial statements of AMPACS Corporation (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

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

### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of 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, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 the consolidated financial statements for the year ended December 31, 2025. 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.

The key audit matter of the Group's consolidated financial statements for the year ended December 31, 2025 is described as follows:

#### The Occurrence of Sales Revenue

The sales revenue of the Group mainly comes from consumer electronics products and plastic components used in network communication products. Revenue recognition from certain clients in 2025 is inherently subject to a higher risk of fraud, and management may face pressure to achieve expected financial targets. Because certain sales revenue had a significant impact on financial performance, the occurrence of sales revenue from certain clients of AMPACS Group is considered as a key audit matter for the Group's consolidated financial statements for the year ended December 31, 2025.

Our audit procedures performed in respect of the above key audit matter included the following:

1. We obtained an understanding of the internal control systems and operating procedures related to sales transaction processes, evaluated the design and implementation of relevant internal controls, and performed internal control testing to obtain sufficient and appropriate audit evidence on the effectiveness of relevant control implementation.
2. We determined the appropriate methods of sampling and sample sizes, audited external and internal vouchers to support the fact of shipments, and we confirmed the actual occurrence of certain sales revenue transactions.
3. We inspected the cash receipt records and vouchers. We examined the amounts entered into the accounts and confirmed that the recipients of the remittances were consistent with the recipients of the shipments to prove the occurrence of the sales transaction.

#### **Other Matter**

We have also audited the parent company only financial statements of AMPACS Corporation as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion with other matter paragraph.

#### **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 Regulations Governing the Preparation of Financial Reports by Securities Issuers, International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission 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 Group's ability to continue as a going concern, 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 the audit committee, are responsible for overseeing the Group's financial reporting process.

### **Auditors' 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 Group's internal control.
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 Group's ability to continue as a going concern. 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 disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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 the consolidated financial statements for the year ended December 31, 2025 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.

The engagement partners on the audits resulting in this independent auditors' report are Chun-Yu Wang and Ming-Hsien Liu.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 26, 2026

#### Notice to Readers

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

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

# AMPACS CORPORATION AND SUBSIDIARIES

## CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash (Notes 4 and 6)	\$ 248,826	3	\$ 370,058	4
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	11,690	-	8,060	-
Financial assets at amortized cost (Notes 4, 9 and 29)	567,365	6	503,276	5
Trade receivables, net (Notes 4, 10, 27 and 29)	1,563,272	17	1,565,268	16
Finance lease receivables	134,492	2	1,768	-
Other receivables	185,351	2	278,749	3
Inventories, net (Notes 4 and 11)	2,209,266	24	2,351,993	25
Other current assets	<u>77,923</u>	<u>1</u>	<u>56,807</u>	<u>1</u>
Total current assets	<u>4,998,185</u>	<u>55</u>	<u>5,135,979</u>	<u>54</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	31,430	-	32,790	1
Financial assets at fair value through other comprehensive income - non-current (Notes 4, 8 and 29)	252,043	3	306,724	3
Property, plant and equipment, net (Notes 4, 13 and 29)	2,946,326	32	3,083,309	33
Right-of-use assets, net (Notes 4, 14 and 29)	506,165	6	472,725	5
Investment property, net (Notes 4, 15 and 29)	67,548	1	84,460	1
Goodwill (Note 16)	110,946	1	115,746	1
Intangible assets, net	40,718	-	3,542	-
Deferred tax assets (Notes 4 and 23)	85,025	1	106,721	1
Prepayments for business facilities	62,641	1	84,507	1
Other non-current assets	<u>12,756</u>	<u>-</u>	<u>10,451</u>	<u>-</u>
Total non-current assets	<u>4,115,598</u>	<u>45</u>	<u>4,300,975</u>	<u>46</u>
<b>TOTAL</b>	<u>\$ 9,113,783</u>	<u>100</u>	<u>\$ 9,436,954</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Short-term borrowings (Notes 4, 17 and 29)	\$ 3,746,971	41	\$ 3,528,101	37
Short-term bills payable (Notes 4, 17 and 29)	250,000	3	250,000	3
Trade payables	1,170,623	13	1,563,522	17
Other payables (Note 18)	233,455	3	195,720	2
Current tax liabilities (Notes 4 and 23)	67,169	1	98,341	1
Lease liabilities - current (Notes 4 and 14)	31,336	-	29,652	-
Current portion of long-term borrowings (Notes 4, 17 and 29)	168,116	2	99,128	1
Other current liabilities	<u>26,236</u>	<u>-</u>	<u>26,456</u>	<u>-</u>
Total current liabilities	<u>5,693,906</u>	<u>63</u>	<u>5,790,920</u>	<u>61</u>
<b>NON-CURRENT LIABILITIES</b>				
Long-term borrowings (Notes 4, 17 and 29)	523,071	6	687,225	8
Deferred tax liabilities (Notes 4 and 23)	1,880	-	5,171	-
Lease liabilities - non-current (Notes 4 and 14)	215,894	2	8,940	-
Guarantee deposits	<u>7,018</u>	<u>-</u>	<u>2,771</u>	<u>-</u>
Total non-current liabilities	<u>747,863</u>	<u>8</u>	<u>704,107</u>	<u>8</u>
Total liabilities	<u>6,441,769</u>	<u>71</u>	<u>6,495,027</u>	<u>69</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY</b>				
Ordinary shares	<u>1,500,000</u>	<u>16</u>	<u>1,500,000</u>	<u>16</u>
Capital surplus	<u>804,881</u>	<u>9</u>	<u>981,881</u>	<u>10</u>
Retained earnings				
Legal reserve	213,494	2	182,782	2
Special reserve	152,149	2	200,638	2
Unappropriated earnings	<u>492,462</u>	<u>5</u>	<u>414,069</u>	<u>5</u>
Total retained earnings	<u>858,105</u>	<u>9</u>	<u>797,489</u>	<u>9</u>
Other equity				
Exchange differences on translation of financial statements from foreign operations	(235,434)	(2)	(142,141)	(2)
Unrealized loss of financial assets at fair value through other comprehensive loss	<u>(70,244)</u>	<u>(1)</u>	<u>(10,008)</u>	<u>-</u>
Total other equity	<u>(305,678)</u>	<u>(3)</u>	<u>(152,149)</u>	<u>(2)</u>
Treasury shares	<u>(185,294)</u>	<u>(2)</u>	<u>(185,294)</u>	<u>(2)</u>
Total equity attributable to owners of the Company	<u>2,672,014</u>	<u>29</u>	<u>2,941,927</u>	<u>31</u>
Total equity (Note 20)	<u>2,672,014</u>	<u>29</u>	<u>2,941,927</u>	<u>31</u>
<b>TOTAL</b>	<u>\$ 9,113,783</u>	<u>100</u>	<u>\$ 9,436,954</u>	<u>100</u>

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

## AMPACS CORPORATION AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 21 and 28)	\$ 5,540,235	100	\$ 6,881,438	100
OPERATING COSTS (Notes 11 and 22)	<u>(4,487,313)</u>	<u>(81)</u>	<u>(5,617,491)</u>	<u>(81)</u>
GROSS PROFIT	<u>1,052,922</u>	<u>19</u>	<u>1,263,947</u>	<u>19</u>
OPERATING EXPENSES (Note 22)				
Selling and marketing expenses	(90,669)	(2)	(95,192)	(1)
General and administrative expenses	(336,850)	(6)	(401,317)	(6)
Research and development expenses	(187,878)	(3)	(172,841)	(3)
Expected credit gain/(loss) (Note 10)	<u>1,308</u>	<u>-</u>	<u>(3,329)</u>	<u>-</u>
Total operating expenses	<u>(614,089)</u>	<u>(11)</u>	<u>(672,679)</u>	<u>(10)</u>
OPERATING PROFIT	<u>438,833</u>	<u>8</u>	<u>591,268</u>	<u>9</u>
NON-OPERATING INCOME AND EXPENSES (Notes 22 and 28)				
Other income	33,320	-	35,433	-
Other gains or losses	(156,466)	(3)	(7,966)	-
Finance costs	<u>(184,362)</u>	<u>(3)</u>	<u>(212,804)</u>	<u>(3)</u>
Total non-operating income and expenses	<u>(307,508)</u>	<u>(6)</u>	<u>(185,337)</u>	<u>(3)</u>
PROFIT BEFORE INCOME TAX	131,325	2	405,931	6
INCOME TAX EXPENSE (Note 23)	<u>(26,459)</u>	<u>-</u>	<u>(96,953)</u>	<u>(2)</u>
NET PROFIT FOR THE YEAR	<u>104,866</u>	<u>2</u>	<u>308,978</u>	<u>4</u>
OTHER COMPREHENSIVE (LOSS) INCOME (Notes 20 and 23)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized (loss)/gain on investments in equity instruments at fair value through other comprehensive income	<u>(60,434)</u>	<u>(1)</u>	<u>19,871</u>	<u>-</u>
Items that may be reclassified subsequently to profit or loss:				

(Continued)

## AMPACS CORPORATION AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Exchange differences on translation of the financial statements of foreign operations	(90,366)	(2)	49,893	1
Unrealized gain/(loss) on investments in debt instruments at fair value through other comprehensive income	198	-	(2,007)	-
Income tax related to items that may be reclassified subsequently to profit or loss	<u>(2,927)</u>	<u>-</u>	<u>(19,176)</u>	<u>-</u>
	<u>(93,095)</u>	<u>(2)</u>	<u>28,710</u>	<u>1</u>
Other comprehensive (loss) income for the year, net of income tax	<u>(153,529)</u>	<u>(3)</u>	<u>48,581</u>	<u>1</u>
<b>TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR</b>	<u>\$ (48,663)</u>	<u>(1)</u>	<u>\$ 357,559</u>	<u>5</u>
<b>NET PROFIT (LOSS) ATTRIBUTABLE TO:</b>				
Owners of the Company	\$ 104,866	2	\$ 309,726	4
Non-controlling interests	<u>-</u>	<u>-</u>	<u>(748)</u>	<u>-</u>
	<u>\$ 104,866</u>	<u>2</u>	<u>\$ 308,978</u>	<u>4</u>
<b>TOTAL COMPREHENSIVE (LOSS) INCOME ATTRIBUTABLE TO:</b>				
Owners of the Company	\$ (48,663)	(1)	\$ 358,060	5
Non-controlling interests	<u>-</u>	<u>-</u>	<u>(501)</u>	<u>-</u>
	<u>\$ (48,663)</u>	<u>(1)</u>	<u>\$ 357,559</u>	<u>5</u>
<b>EARNINGS PER SHARE (Note 24)</b>				
Basic	<u>\$ 0.71</u>		<u>\$ 2.10</u>	
Diluted	<u>\$ 0.71</u>		<u>\$ 2.10</u>	

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

## AMPACS CORPORATION AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Dividends Per Share)

	Share Capital (Note 20)		Capital Surplus (Note 20)	Equity Attributable to Owners of the Company			Other Equity (Note 20)	Treasury Shares (Note 20)	Total	Non-controlling Interests (Note 20)	Total Equity
	Share (In Thousands)	Amount		Retained Earnings (Note 20)		Unappropriated Earnings					
				Legal Reserve	Special Reserve						
BALANCE AT JANUARY 1, 2024	150,000	\$ 1,500,000	\$ 1,044,837	\$ 182,782	\$ 144,026	\$ 176,839	\$ (200,638)	\$ (185,294)	\$ 2,662,552	\$ 10,518	\$ 2,673,070
Appropriation of the 2023 earnings											
Special reserve	-	-	-	-	56,612	(56,612)	-	-	-	-	-
Cash dividends distributed by the Company - \$0.09 per share	-	-	-	-	-	(13,275)	-	-	(13,275)	-	(13,275)
Disposal of non-current assets held for sale	-	-	-	-	-	-	155	-	155	-	155
Difference between consideration and carrying amount of subsidiaries acquired	-	-	(2,481)	-	-	(2,609)	-	-	(5,090)	(4,009)	(9,099)
Other changes in capital surplus											
Issuance of cash dividends from capital surplus - \$0.41 per share	-	-	(60,475)	-	-	-	-	-	(60,475)	-	(60,475)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	(6,008)	(6,008)
Net profit for the year ended December 31, 2024	-	-	-	-	-	309,726	-	-	309,726	(748)	308,978
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	48,334	-	48,334	247	48,581
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	309,726	48,334	-	358,060	(501)	357,559
BALANCE AT DECEMBER 31, 2024	150,000	1,500,000	981,881	182,782	200,638	414,069	(152,149)	(185,294)	2,941,927	-	2,941,927
Appropriation of the 2024 earnings											
Legal reserve	-	-	-	30,712	-	(30,712)	-	-	-	-	-
Cash dividends distributed by the Company - \$0.30 per share	-	-	-	-	-	(44,250)	-	-	(44,250)	-	(44,250)
Reversal of special reserve	-	-	-	-	(48,489)	48,489	-	-	-	-	-
Other changes in capital surplus											
Issuance of cash dividends from capital surplus - \$1.20 per share	-	-	(177,000)	-	-	-	-	-	(177,000)	-	(177,000)
Net profit for the year ended December 31, 2025	-	-	-	-	-	104,866	-	-	104,866	-	104,866
Other comprehensive loss for the year ended December 31, 2025, net of income tax	-	-	-	-	-	-	(153,529)	-	(153,529)	-	(153,529)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	104,866	(153,529)	-	(48,663)	-	(48,663)
BALANCE AT DECEMBER 31, 2025	150,000	\$ 1,500,000	\$ 804,881	\$ 213,494	\$ 152,149	\$ 492,462	\$ (305,678)	\$ (185,294)	\$ 2,672,014	\$ -	\$ 2,672,014

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

## AMPACS CORPORATION AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 131,325	\$ 405,931
Adjustments for reconciliation of profit (loss):		
Depreciation expenses	436,765	443,947
Amortization expenses	3,230	2,102
Expected credit loss (reversed)/recognized on trade receivables	(1,308)	3,329
Finance costs	184,362	212,804
Interest income	(10,148)	(9,828)
Net loss on disposal of property, plant and equipment	2,721	3,043
Gain on disposal of associate	-	(6,825)
Write-down of inventories	1,287	32,824
Net gain on foreign currency exchange	(4,547)	(23,550)
Gain on modification of lease arrangements	(215)	-
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	-	(8,060)
Trade receivables	(22,923)	(465,507)
Other receivables	79,392	(112,730)
Inventories	(4,154)	(524,746)
Other current assets	(20,860)	22,561
Trade payables	(458,713)	708,337
Other payables	30,538	(17,268)
Other current liabilities	(220)	(5,110)
Cash generated from operations	346,532	661,254
Interest received	10,148	9,828
Finance costs paid	(184,615)	(215,006)
Income tax paid	(47,252)	(64,022)
Net cash generated from operating activities	<u>124,813</u>	<u>392,054</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at fair value through profit or loss	(4,334)	-
Purchase of financial assets at fair value through other comprehensive income	(6,826)	(15,761)
Purchase of financial assets at amortized cost	(69,417)	(90,227)
Proceeds from disposal of investments accounted for using the equity method	-	20,000
Payments of property, plant and equipment	(337,123)	(342,512)
Proceeds from disposal of property, plant and equipment	10,425	9,392
Increase in refundable deposits	(2,553)	-
Decrease in refundable deposits	-	2,496
Payments of intangible assets	(40,296)	(1,227)
Decrease in finance lease receivables	3,675	1,750
Net cash used in investing activities	<u>(446,449)</u>	<u>(416,089)</u>

(Continued)

## AMPACS CORPORATION AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short-term borrowings	298,004	423,179
Proceeds from long-term borrowings	-	49,000
Repayments of long-term borrowings	(95,166)	(103,960)
Proceeds from guarantee deposits received	4,247	-
Repayments of the principal portion of lease liabilities	(32,445)	(41,860)
Payment of cash dividends	(221,250)	(79,758)
Acquisition of additional interests in subsidiary	<u>-</u>	<u>(9,099)</u>
Net cash (used in) generated from financing activities	<u>(46,610)</u>	<u>237,502</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES</b>		
	<u>247,014</u>	<u>6,634</u>
<b>NET (DECREASE) INCREASE IN CASH</b>	(121,232)	220,101
<b>CASH AT THE BEGINNING OF YEAR</b>	<u>370,058</u>	<u>149,957</u>
<b>CASH AT THE END OF THE YEAR</b>	<u>\$ 248,826</u>	<u>\$ 370,058</u>

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

## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
AMPACS Corporation

### **Opinion**

We have audited the accompanying parent company only financial statements of AMPACS Corporation, which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income or loss, parent company only statements of changes in equity and parent company only statements of cash flows for the years then ended, and the notes to the parent company only financial statements, including material accounting policies information (collectively referred to as the "parent company only financial statements").

In our opinion, based on our audits and the report of other auditors (refer to the other matter paragraph), the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of 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 Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that 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 the parent company only financial statements for the year ended December 31, 2025. 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.

The key audit matter of the parent company only financial statements for the year ended December 31, 2025 is described as follows:

#### The Occurrence of Sales Revenue

The sales revenue of the Ampacs Corporation mainly comes from consumer electronics products and plastic components used in network communication products, and its changes mainly come from certain clients and products. Because certain sales revenue has a significant impact on financial performance, the occurrence of sales revenue from certain clients and products of AMPACS is considered as a key audit matter of the Company's financial statements for the year

ended December 31, 2025.

Our audit procedures performed in respect of the above key audit matter included the following:

1. We obtained an understanding of the internal control systems and operating procedures related to sales transaction processes, evaluated the design and implementation of relevant internal controls and performed internal control testing to obtain sufficient and appropriate audit evidence on the effectiveness of relevant control implementation.
2. We determined the appropriate methods of sampling and sample sizes, audited external and internal vouchers to support the fact of shipments, and we confirmed the actual occurrence of certain sales revenue transactions.
3. We inspected the cash receipt records and vouchers. We evaluated the amounts entered into the accounts and confirmed that the recipients of the remittances were consistent with the recipients of the shipments to prove the occurrence of the sales transaction.

### **Responsibilities of Management and Those Charged with Governance for Parent Company Only Financial Statements**

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of the 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 Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements**

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material 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 Company's internal control.
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 Company's ability to continue as a going concern. 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 the Company 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 disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company 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 the parent company only financial statements for the year ended December 31, 2025, 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.

The engagement partners on the audits resulting in this independent auditors' report are Chun-Yu Wang and Ming-Hsien Liu.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

March 26, 2026

Notice to Readers The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in the Republic of China. For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language auditors' report and financial statements shall prevail.

# AMPACS CORPORATION

## PARENT COMPANY ONLY BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars)

	2025		2024	
	Amount	%	Amount	%
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash (Notes 4 and 6)	\$ 87,735	1	\$ 115,136	2
Financial assets at amortized cost (Notes 4, 9 and 27)	459,888	7	397,740	6
Trade receivables, net (Notes 4, 10 and 27)	939,249	14	959,129	14
Trade receivables from related parties (Note 26)	275,005	4	238,592	4
Other receivables	1,423	-	-	-
Other receivables from related parties (Note 26)	797,093	12	440,005	6
Prepayments (Note 26)	333,961	5	920,571	14
Total current assets	<u>2,894,354</u>	<u>43</u>	<u>3,071,173</u>	<u>46</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	31,430	1	32,790	-
Financial assets at fair value through other comprehensive income - non-current (Notes 4, 8 and 27)	252,043	4	306,724	5
Investments accounted for using the equity method (Notes 4 and 12)	2,065,297	31	1,953,445	29
Property, plant and equipment, net (Notes 4, 14 and 28)	1,291,069	19	1,300,278	19
Investment properties, net (Notes 4 and 15)	55,446	1	56,672	1
Intangible assets, net (Notes 4 and 15)	37,150	1	2,931	-
Deferred tax assets (Notes 4 and 22)	28,853	-	20,930	-
Other non-current assets	442	-	442	-
Total non-current assets	<u>3,761,730</u>	<u>57</u>	<u>3,674,212</u>	<u>54</u>
<b>TOTAL</b>	<u>\$ 6,656,084</u>	<u>100</u>	<u>\$ 6,745,385</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Short-term borrowings (Notes 4 and 16)	\$ 2,328,508	35	\$ 2,102,641	31
Short-term bills payable (Notes 4 and 16)	250,000	4	250,000	4
Trade payables	458,157	7	357,045	5
Trade payables to related parties (Note 26)	74,096	1	102,857	2
Other payables (Note 17)	55,359	1	59,786	1
Current tax liabilities (Notes 4 and 22)	61,812	1	95,106	1
Current portion of long-term borrowings (Notes 4 and 16)	168,116	2	99,128	1
Other current liabilities (Note 26)	60,245	1	42,210	1
Total current liabilities	<u>3,456,293</u>	<u>52</u>	<u>3,108,773</u>	<u>46</u>
<b>NON-CURRENT LIABILITIES</b>				
Long-term borrowings (Notes 4 and 16)	523,071	8	687,225	10
Deferred tax liabilities (Notes 4 and 22)	1,869	-	4,689	-
Guarantee deposits	2,837	-	2,771	-
Total non-current liabilities	<u>527,777</u>	<u>8</u>	<u>694,685</u>	<u>10</u>
Total liabilities	<u>3,984,070</u>	<u>60</u>	<u>3,803,458</u>	<u>56</u>
<b>EQUITY (Note 19)</b>				
Ordinary shares	<u>1,500,000</u>	<u>23</u>	<u>1,500,000</u>	<u>22</u>
Capital surplus	<u>804,881</u>	<u>12</u>	<u>981,881</u>	<u>15</u>
Retained earnings				
Legal reserve	213,494	3	182,782	3
Special reserve	152,149	2	200,638	3
Unappropriated earnings	492,462	8	414,069	6
Total retained earnings	<u>858,105</u>	<u>13</u>	<u>797,489</u>	<u>12</u>
Other equity				
Exchange differences on translation of the financial statements of foreign operations	(235,434)	(4)	(142,141)	(2)
Unrealized loss of financial assets at fair value through other comprehensive	(70,244)	(1)	(10,008)	-
Total other equity	<u>(305,678)</u>	<u>(5)</u>	<u>(152,149)</u>	<u>(2)</u>
Treasury shares	<u>(185,294)</u>	<u>(3)</u>	<u>(185,294)</u>	<u>(3)</u>
Total equity	<u>2,672,014</u>	<u>40</u>	<u>2,941,927</u>	<u>44</u>
<b>TOTAL</b>	<u>\$ 6,656,084</u>	<u>100</u>	<u>\$ 6,745,385</u>	<u>100</u>

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

# AMPACS CORPORATION

## PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 20 and 26)	\$ 5,426,703	100	\$ 6,741,958	100
OPERATING COSTS (Notes 11 and 26)	<u>(5,059,485)</u>	<u>(93)</u>	<u>(6,039,043)</u>	<u>(90)</u>
GROSS PROFIT	<u>367,218</u>	<u>7</u>	<u>702,915</u>	<u>10</u>
OPERATING EXPENSES (Note 21)				
Selling and marketing expenses	(52,789)	(1)	(54,148)	(1)
General and administrative expenses	(99,519)	(2)	(104,630)	(1)
Research and development expenses	(144,251)	(3)	(140,407)	(2)
Expected credit gain/(loss) (Note 10)	<u>1,346</u>	<u>-</u>	<u>(3,298)</u>	<u>-</u>
Total operating expenses	<u>(295,213)</u>	<u>(6)</u>	<u>(302,483)</u>	<u>(4)</u>
OPERATING PROFIT	<u>72,005</u>	<u>1</u>	<u>400,432</u>	<u>6</u>
NON-OPERATING INCOME AND EXPENSES (Note 21)				
Other income	25,958	1	26,777	-
Other gains or losses	(51,823)	(1)	42,104	-
Finance costs	(114,493)	(2)	(149,995)	(2)
Share of profit of subsidiaries, associates and joint ventures	<u>172,218</u>	<u>3</u>	<u>55,770</u>	<u>1</u>
Total non-operating income and expenses	<u>31,860</u>	<u>1</u>	<u>(25,065)</u>	<u>(1)</u>
PROFIT BEFORE INCOME TAX	103,865	2	375,367	5
INCOME TAX INCOME (EXPENSE) (Notes 4 and 22)	<u>1,001</u>	<u>-</u>	<u>(65,641)</u>	<u>(1)</u>
NET PROFIT FOR THE YEAR	<u>104,866</u>	<u>2</u>	<u>309,726</u>	<u>4</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Note 19 and 22)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized gain on investments in equity instruments at fair value through other comprehensive income	<u>(60,434)</u>	<u>(1)</u>	<u>19,871</u>	<u>-</u>

(Continued)

# AMPACS CORPORATION

## PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	(90,366)	(2)	49,646	1
Unrealized (loss)/gain on investments in debt instruments at fair value through other comprehensive income	198	-	(2,007)	-
Income tax related to items that may be reclassified subsequently to profit or loss	<u>(2,927)</u>	<u>-</u>	<u>(19,176)</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(153,529)</u>	<u>(3)</u>	<u>48,334</u>	<u>1</u>
<b>TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE YEAR</b>	<u>\$ (48,663)</u>	<u>(1)</u>	<u>\$ 358,060</u>	<u>5</u>
<b>EARNINGS PER SHARE (Note 22)</b>				
Basic	<u>\$ 0.71</u>		<u>\$ 2.10</u>	
Diluted	<u>\$ 0.71</u>		<u>\$ 2.10</u>	

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

(Concluded)

# AMPACS CORPORATION

## PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Dividends Per Share)

	Capital Stock (Note 19)		Capital Surplus (Note 19)	Retained Earnings (Note 19)			Other Equity (Note 19)	Treasury Stock (Note 19)	Total Equity
	Share (In Thousands)	Amount		Legal Reserve	Special Surplus Reserve	Retained Earnings			
BALANCE AT JANUARY 1, 2024	150,000	\$ 1,500,000	\$ 1,044,837	\$ 182,782	\$ 144,026	\$ 176,839	\$ (200,638)	\$ (185,294)	\$ 2,662,552
Appropriation of the 2023 earnings									
Special reserve	-	-	-	-	56,612	(56,612)	-	-	-
Cash dividends distributed by the Company - \$0.09 per share	-	-	-	-	-	(13,275)	-	-	(13,275)
Disposal of Non-current Assets Held for Sale	-	-	-	-	-	-	155	-	155
Actual acquisition of interests in subsidiaries	-	-	(2,481)	-	-	(2,609)	-	-	(5,090)
Other changes in capital surplus:									
Issuance of cash dividends from capital surplus - \$0.41 per share	-	-	(60,475)	-	-	-	-	-	(60,475)
Net profit for the year ended December 31, 2024	-	-	-	-	-	309,726	-	-	309,726
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	48,334	-	48,334
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	-	309,726	48,334	-	358,060
BALANCE AT DECEMBER 31, 2024	150,000	1,500,000	981,881	182,782	200,638	414,069	(152,149)	(185,294)	2,941,927
Appropriation of the 2024 earnings									
Legal reserve	-	-	-	30,712	-	(30,712)	-	-	-
Cash dividends distributed by the Company - \$0.30 per share	-	-	-	-	-	(44,250)	-	-	(44,250)
Special reserve	-	-	-	-	(48,489)	48,489	-	-	-
Other changes in capital surplus									
Issuance of cash dividends from capital surplus - \$1.20 per share	-	-	(177,000)	-	-	-	-	-	(177,000)
Net profit for the year ended December 31, 2025	-	-	-	-	-	104,866	-	-	104,866
Other comprehensive loss for the year ended December 31, 2025, net of income tax	-	-	-	-	-	-	(153,529)	-	(153,529)
Total comprehensive loss for the year ended December 31, 2025	-	-	-	-	-	104,866	(153,529)	-	(48,663)
BALANCE AT DECEMBER 31, 2025	150,000	\$ 1,500,000	\$ 804,881	\$ 213,494	\$ 152,149	\$ 492,462	\$ (305,678)	\$ (185,294)	\$ 2,672,014

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

# AMPACS CORPORATION

## PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 103,865	\$ 375,367
Adjustments for reconciliation of profit :		
Depreciation expenses	10,435	12,780
Amortization expenses	3,081	1,854
Expected credit loss (reversed)/recognized on trade receivables	(1,346)	3,298
Finance costs	114,493	149,995
Interest income	(7,210)	(8,203)
Share of profit of subsidiaries, associates and joint ventures	(172,218)	(55,770)
Gain on disposal of associate	-	(6,825)
Write-down of inventories	-	2,394
Net loss/(gain) on foreign currency exchange	17,669	(19,983)
Changes in operating assets and liabilities		
Trade receivables	33,941	64,314
Trade receivables - related parties	(40,004)	(168,243)
Other receivables	(1,423)	-
Other receivable - related parties	(371,448)	(52,498)
Inventories	-	2,963
Prepayments	586,610	5,329
Trade payable	94,492	152,251
Trade payable - related parties	(27,145)	(21,178)
Other payable	1,191	6,424
Other current liabilities	<u>18,035</u>	<u>6,654</u>
Cash generated from operations	363,018	450,923
Interests received	7,210	8,203
Financial cost paid	(114,558)	(153,294)
Income taxes paid	<u>(45,963)</u>	<u>(62,919)</u>
Net cash generated from operating activities	<u>209,707</u>	<u>242,913</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at fair value through other comprehensive income	(6,826)	(15,761)
Purchase of financial assets at amortized cost	(62,148)	(64,307)
Acquisition of investments accounted for using the equity method	(30,000)	(16,354)
Net cash inflow on disposal of associate	-	20,000
Payments of property, plant and equipment	-	(2,465)
Increase in refundable deposits	-	(369)
Payments of intangible assets	(37,300)	(855)
Decrease in prepayments for equipment	<u>-</u>	<u>310</u>
Net cash used in investing activities	<u>(136,274)</u>	<u>(79,801)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short-term borrowings	215,516	-

Continued)

# AMPACS CORPORATION

## PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

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	2025	2024
Repayment of short-term borrowings	-	(5,650)
Proceeds from long-term borrowings	-	49,000
Repayment of long-term borrowings	(95,166)	(103,960)
Refund of guarantee deposits received	66	-
Payments of cash dividends	<u>(221,250)</u>	<u>(73,750)</u>
Net cash used in financing activities	<u>(100,834)</u>	<u>(134,360)</u>
NET INCREASE IN CASH	(27,401)	28,752
CASH AT THE BEGINNING OF YEAR	<u>115,136</u>	<u>86,384</u>
CASH AT THE END OF THE YEAR	<u>\$ 87,735</u>	<u>\$ 115,136</u>

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

(Concluded)

**【Attachment 5】**

**Ampacs Corporation**  
**2025 Earnings Distribution Table**  
**(Expressed in New Taiwan dollar)**

<b>Items</b>	<b>Amount</b>
Beginning retained earnings	\$387, 596, 032
Add: Net Income after tax	104, 866, 338
Less: Legal Reserve	-10, 486, 634
Lessd: Provision of special surplus reserve	<u>-153, 530, 387</u>
Distributable Earnings	328, 445, 349
Distributable items:(note 1)	
Cash Dividends NT\$0.3 per share	-44, 250, 000
Unappropriated retained earnings	\$284, 195, 349

Note 1: This distribution is made from 2025 earnings

## Appendix 1

### Ampacs Corporation

#### Rules of Procedure for Shareholders Meetings

5.1 Shareholders (or proxy) shall attend shareholders meetings based on attendance cards. The number of shares shall be calculated based on the sign-in card. The Company shall furnish the attending shareholders or proxy (hereinafter referred to as shareholders) with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. Those with proxy forms shall also bring identification documents for verification. 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 a proxy, it may designate only one person to represent it in the meeting.

5.2 Voting at a shareholders meeting shall be calculated based on the number of shares.

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

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

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company by the same means by which the

voting rights were exercised, 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.

5.3 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.

5.4 If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the managing directors to act as chairman. If there are no managing directors, one of the directors shall be appointed to act as chairman. Where the chairman does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chairman. When a managing director or a director serves as chairman, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company.

The same shall be true for a representative of a juristic person director that serves as chairman. It is advisable that shareholders meetings convened by the board of directors be chaired by the chairman of the board in person and attended by a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes. If a shareholders meeting is convened by a party with the 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 chairman from among themselves.

5.5 The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting and respond

to relevant questions in a non-voting capacity.

- 5.6 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

The Company shall specify in its shareholders meeting notices when attendance registrations for shareholders will be accepted, the place to register for attendance, and other matters for attention.

As stated in the preceding paragraph, the time during which shareholder attendance registrations will be accepted 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.

- 5.7 The chairman shall call the meeting to order at the appointed meeting time.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairman may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements 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. When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chairman may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

- 5.8 If the board of directors convenes a shareholders meeting, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting. The agenda of a shareholders' meeting shall be created by the Board of Directors with the

proposal submitted by the Board of Directors to be dealt with on a prioritized basis during the meeting. When the above proposals are being discussed, the chairman of the meeting may determine if a shareholder's comments are related to the proposal in question. If the feedback or comments are not related to the proposal in question, discussion shall be continued at an extempore motion. A meeting shall be proceeded with in accordance with a predetermined agenda unless changed by the resolution of a shareholders' meeting. The chairman 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. After close of the said meeting, shareholders shall not elect another chairman to hold another meeting at the same place or at any other place. If the chairman declares the meeting adjourned in violation of the rules of procedure, the attending shareholders shall elect a new chairman by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

5.9 When a meeting is in progress, the chairman may announce a break based on time considerations. If a force majeure event occurs, the chairman may rule the meeting temporarily suspended and announce a time when the meeting will be resumed in view of the circumstances. Where it is impossible to continue proceeding with the meeting due to air-raid alarm or other causes, the meeting should be stopped immediately and the relevant personnel should be evacuated automatically. After the alarm stops for 1 hour, the meeting can continue. If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue. A resolution may be adopted at a shareholders meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

5.10 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chairman. A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken

content shall prevail. When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairman and the shareholder that has the floor, the chairman shall stop any violation. When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal. After an attending shareholder has spoken, the chairman may respond in person or direct relevant personnel to respond.

5.11 Shareholders may raise questions regarding the reports given at the end of the announcement by the chairman or by the designated personnel. Except with the consent of the chairman, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. The speech time and frequency of shareholders on the acceptance of resolution, each proposal, and motion is the same as the one in the preceding paragraph. The speech time and frequency of shareholders on the queries irrelevant to the proposals are the same as mentioned in the preceding paragraph. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairman may terminate the speech.

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

5.13 Unless otherwise provided in the Company Act or the Articles of Incorporation of this Company, motions should be approved by more than half of the shareholders present. For directors election, Rules for Election of Directors apply. As for voting, if all shareholders present have no objection after the chairman's request, it will be deemed approved as voted for approval. As for objection, it shall be voted according to the relevant laws and regulations. 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 a 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.

- 5.14 When there is an amendment or an alternative to a proposal, the chairman shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
- 5.15 Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chairman, provided that all monitoring personnel shall be shareholders of the Company. Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.
- 5.16 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 chairman of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form. The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chairman's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of the Company.
- 5.17 Matters not regulated by the regulations shall be conducted in accordance with the Company Act and other relevant laws and regulations.
- 5.18 Matters pertaining to election or discharge of directors and supervisors, alteration of 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, dissolution, merger, spin-off, or any matters as set forth in Paragraph I, Article 185 of the Company Act, Article 26-1, Article 43-6 of the Securities and Exchange Act, Article 56-1 and Article 60-2 of the Rules Governing the Offering and Issuance of Securities by Issuers shall

be itemized in the causes or subjects to be described and the essential contents shall be explained in the notice to convene a meeting of shareholders. It shall not be brought up as extemporary motions; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the company, and such website shall be indicated in the above notice.

Where the 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.

5.19 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. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided the number of items procedurally 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. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided the number of items procedurally so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda. Prior to the book closure date before a regular shareholders meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

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

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 the exclusion of any shareholder proposals not included in the agenda.

5.20 Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands. The chairman may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chairman may prevent the shareholder from so doing.

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

#### Supplementary provision

The rules and any amendment shall take effect after being approved at the shareholders' meeting. Where any director expresses dissent and it is contained in the minutes or a written statement, the company shall submit the dissenting opinion to each supervisor and for discussion at the shareholders' meeting. The same shall apply to any amendments to the Procedures. Where the company has appointed independent directors, when it makes endorsements/guarantees for others, it shall take into full consideration the opinions of each independent director; independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board of directors' meeting.

## Appendix 2

### Articles of Incorporation of Ampacs Corporation.

#### Chapter 1 - General Provisions

- Article 1 The Corporation shall be incorporated, as a company limited by shares, under the Company Act of the Republic of China, and its name shall be Ampacs Corporation. English Name: 「AMPACS CORPORATION」.
- Article 2 The scope of business of the Corporation shall be as follows:
1. I301020 Data Processing Services
  2. F118010 Wholesale of Computer Software
  3. I301010 Software Design Services
  4. I599990 Other Designing
  5. CC01030 Electric Appliance and Audiovisual Electric Products Manufacturing
  6. CC01110 Computers and Computing Peripheral Equipments Manufacturing
  7. CB01010 Machinery and Equipment Manufacturing
  8. CB01990 Other Machinery Manufacturing Not Elsewhere Classified
  9. CP01010 Hand Tool Manufacturing
  10. CD01030 Automobiles and Parts Manufacturing
  11. CD01040 Motor Vehicles and Parts Manufacturing
  12. C805050 Industrial Plastic Products Manufacturing
  13. CC01040 Lighting Facilities Manufacturing
  14. F401010 International Trade
  15. H703100 Real Estate Leasing
  16. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 2-1 The Corporation may make investment in other company to meet business demand. When the Corporation is a limited shareholder of other corporations, the total amount of the Corporation's investment shall not be subject to the restriction of not more than forty percent of the Corporation's paid-up capital as provided in Article 13 of the Company Act.
- Article 2-2 The Corporation may provide endorsement and guarantee and act as a guarantor while the Corporation has business demand and acquires approval of the Board of Directors in accordance with Corporation's

endorsement and guarantee operating procedures.

Article 3 The Corporation shall have its head office in Taipei City, and shall be free, upon approval of the Board of Directors, to set up branch offices at various locations within and without the territory of the Republic of China, wherever and whenever the Corporation deems it necessary.

Article 4 Public announcements of the Corporation shall be made in accordance with Article 28 of Company Act.

#### Chapter 2 – Capital Stock

Article 5 The total capital stock of the Corporation shall be in the amount of 5,000,000,000 New Taiwan Dollars, divided into 500,000,000 shares, at ten New Taiwan Dollars each. The unissued shares may be paid-up in installments under Board of Directors' authorization when necessary.

Article 6 Deleted

Article 7 All stocks of the Company are registered stocks and shall be affixed with the signatures or seals by the directors on behalf of the company, and issued after authorities' certification procedures. The Corporation may choose not physically print the share certificates for the stock issuance, but should be registered with a securities centralized depository enterprise, or print the share certificates for amount of each issued total shares.

Article 8 All stock processing and related activities, unless the laws or regulations have other requirements. Content in shareholders register shall be suspended 30 days immediately before the date of regular meeting of shareholders, and 15 days immediately before the date of any special meeting of shareholders, or within 5 days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Corporation.

#### Chapter 3 – Shareholders meeting

Article 9 Shareholders' meetings of the Corporation are of two types, namely: (1) regular meetings and (2) special meetings. Regular meetings shall be convened, by the Board of Directors, within 6 months after the close of each fiscal year. Special meetings shall be convened in accordance with the relevant laws, rules and regulations when necessary.

Article 10 While shareholder is unable to attend shareholders' meetings in person, such shareholder may attend by proxy, on the condition the authorization is printed by the Corporation and states scope of authorization. Shareholder attendance by proxy shall be subject to the Company Law and also to the Regulations Governing the Use of

Proxies for Attendance at Shareholder Meetings of Public Companies issued by the competent authority.

The shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority. In case a shareholders' meeting is proceeded via visual communication network, the shareholders taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 11 Unless under conditions described in Article 179 of the Company Act that a share has no vote right, each share of stock shall be entitled to one vote.

The shareholders are allowed to exercise their voting rights via electronic system, and these shareholders will be assumed presence through this way. The related matters should be conducted according to the law.

Article 12 Resolutions at a shareholders' meeting shall, unless otherwise provided for in Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

Article 12-1 The resolutions of the shareholders' meeting shall be made into minutes and signed or sealed by the chairman. The minutes shall be distributed to all shareholders within 20 days after the meeting.

The meeting minutes may be produced and distributed in electronic form. The Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

#### Chapter 4 – Director and Audit Committee

Article 13 The Corporation shall have 5-13 Directors who are persons with disposing capacity elected by the shareholders' meeting. All Directors shall be eligible for re-election. The stockholding ratio of total Directors shall be in compliance with regulations announced by securities authority.

Article 13-1 In the previously mentioned number of directors, the number of independent directors shall not be less than two seats, and shall not be less than one-fifth of the total number of directors. Regarding to the professional qualifications, shareholding, restrictions on concurrent position held, method of nomination and election, and other rules

needed to be followed, all shall be regulated and done based on related Regulations.

Professional qualification , number of shareholdings, restrictions regarding holding other jobs, nomination and election of independent directors and others compliance matters shall be governed by relevant regulations set forth by the competent authority.

The Corporation shall establish an Audit Committee, which shall consist of all independent directors. The Audit Committee or the members of Audit Committee shall be responsible for those responsibilities of Supervisors specified under the relevant regulations.

Article 14 Board of Directors is organized by Directors. The Directors shall elect from among themselves a Chairman of the Board of Directors, by a majority in a meeting attended by over two-thirds of the Directors. Besides, there shall be a vice chairman of the board who is elected in the same manner. The Chairman of the Board of Directors shall have the authority to represent the Corporation. In case a director appoints another director to attend a meeting of the board of directors in his/her behalf due to such director is unable to attend the meeting, he/she shall, in each time, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting. A director may accept the appointment to act as the proxy of one other director only.

Article 15 In case the chairman of the Board of Directors cannot exercise his power and authority for any cause, the authorized person shall be decided in accordance with Article 208 of Company Act. Unless otherwise provided by the Company Act, board resolutions shall be approved by the majority of directors attending a meeting that is attended by the majority of all directors.

Article 15-1 Board meetings shall be convened in accordance with Article 204 of the Company Act. Notices for board meetings may be sent by writing ,fax or email.

Article 16 Payment of each Director shall be provided in accordance with Corporation's industry normal standard whether the Corporation has net income or not. The amount of such payment shall be decided by Board of Directors' meeting.

#### Chapter 5 – Manager

Article 17 The Corporation may have one or more managers. Appointment and discharge and the remuneration of the managers shall be decided in

accordance with Article 29 of the Company Act.

Chapter 6 – Annual report and account

- Article 18 After the close of each fiscal year, the following reports shall be prepared by the Board of Directors, and submitted for approval of the regular shareholders' meeting:
1. Business Report;
  2. Financial Statements;
  3. Proposal Concerning Appropriation of Net Profits or Covering of Losses.
- Article 19 If the Company generates a profit in a given fiscal year, no less than 1% shall be allocated to employee remuneration (of which at least 50% shall be distributed to lower level employees for employee remuneration) and no more than 3% to director remuneration. These allocations shall be determined by resolution of the Board of Directors and reported at the shareholders' meeting. However, if the Company has accumulated losses, such losses shall be covered first before any allocation is made according to the aforementioned percentages. Employee remuneration (including grassroots employee remuneration) may be paid in the form of shares or cash, while director remuneration shall be paid in cash only.
- The Company may include eligible employees of its controlling or subsidiary companies as recipients of treasury shares, employee stock warrants, new shares subscribed by employees, restricted stock awards, and employee remuneration (including grassroots employee remuneration). The specific eligibility criteria shall be established by resolution of the Board of Directors.
- Article 19-1 When allocating the net profits for each fiscal year, the Corporation shall first offset its losses in previous years and set aside a legal capital reserve at 10% of the profits left over, until the accumulated legal capital reserve has equaled the total capital of the Corporation. If there is a net profit after such practice, it shall be drafted as a net profit allocation proposal along with accumulated retained earnings of the year to shareholders meeting by Board of Director to decide shareholder bonus.
- For the under-reported amount among "net deduction of other equity accumulated in the previous period", the Company's lawful provision of special surplus reserve shall start with the same amount of special surplus reserve from undistributed surplus for the previous period,

followed by classifying net profit after tax for the period plus items other than the same into undistributed surplus for the period.

The shareholder dividend and bonus, legal reserve and capital reserve, by issuing new shares or cash pro rata to the holdings of the stockholders, The following is to be observed. If cash dividend is issued, the board of the directors may do so with two thirds of members present with a majority vote and report to the stockholders' meeting. If that is done by issuing new shares, the distribution has to be done with the approval of the stockholders' meeting.

The dividends to shareholders may be distributed in cash or in stock. The dividend policy shall take into consideration factors such as the Company's current and future investment environment, needs for capital, domestic and overseas competition, capital budgeting plans, etc., to come out with a proposal that strike a balance among shareholders' benefits and the Company's long-term financial plans. An amount not less than 10% of the distributable earnings is appropriated annually as the shareholder dividend and bonus. However, the accumulated distributable earnings that are less than 10% of the paid-in capital may not be distributed and the cash dividends shall not be lower than 10% of total dividends to shareholders.

#### Chapter 7 –Supplementary Provisions

Article 20 In regard to all matters not provided for in these Articles of Incorporation, the Company Act shall govern.

Article 21 These Articles of Incorporation are agreed to and signed on 06/16/1998.  
The 1st Amendment was approved on 07/15/2000.  
The 2nd Amendment was approved on 05/06/2002.  
The 3rd Amendment was approved on 02/27/2004.  
The 4th Amendment was approved on 10/05/2004.  
The 5th Amendment was approved on 12/22/2004.  
The 6th Amendment was approved on 10/09/2006.  
The 7th Amendment was approved on 03/19/2007.  
The 8th Amendment was approved on 06/24/2008.  
The 9th Amendment was approved on 11/06/2015.  
The 10th Amendment was approved on 05/19/2016.  
The 11th Amendment was approved on 06/09/2017.  
The 12th Amendment was approved on 05/10/2019  
The 13th Amendment was approved on 08/12/2019

The 14th Amendment was approved on 06/30/2020...

The 15th Amendment was approved on 07/29/2021.

The 16th Amendment was approved on 06/14/2022

The 17th Amendment was approved on 06/25/2025

Ampacs Corporation

Chief Director: Chang-Ching Huang

## Appendix 3

### Ampacs Corporation Shareholding of Directors

Book closure date: April 26,2026

Position	Name	No. of Shares	Shareholding ratio (%)
Chairman	HUANG CHANG-CHING	15, 671, 900	10. 45%
Director	HSU MING-JEN	244, 050	0. 16%
Director	LIN YU-FENG	1, 498, 000	1. 00%
Director	FREDERICK ROMANO	2, 454, 048	1. 64%
Director	CHEN CHIN-FU	10, 000	0. 01%
Director	HSU MING CHYUAN	0	0. 00%
Director	HUANG, YING-CHUN	6, 047, 553	4. 03%
Independent Director	HUANG CHIH- PENG	0	0. 00%
Independent Director	HO CHUN- HUI	0	0. 00%
Independent Director	CHEN, KAI.	0	0. 00%
Independent Director	CHEN CHIEN HUNG	0	0. 00%
Total by All Directors		25, 925, 551	

#### Notes:

1. The Company's paid-in capital is NT\$1,500,000,000, and the total number of issued shares is 150,000,000 shares.
2. Pursuant to Article 26 of the Securities and Exchange Act, all directors as a whole shall hold no fewer than 9,000,000 shares.
3. According to Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," where a company has elected two or more independent directors, the required shareholding ratio for all directors excluding independent directors shall be reduced to 80% of the original requirement. As the Company has duly established an Audit Committee, the provisions regarding the minimum shareholding ratio for supervisors set forth in the preceding two paragraphs shall not apply.
4. The shareholding of all directors has met the statutory minimum shareholding requirement.