



Unictron Technologies Corporation

2026 Annual General Shareholders' Meeting Minutes

(English Translation for Reference Only)

Meeting Type: Physical shareholders meeting

Time: 9:00 a.m. on Thursday, May 28, 2026

Place: 2F, No. 428, Kewang Road, Longtan District, Taoyuan City, Taiwan (208 Conference Room in Aspire Resort)

The Number of Shares of Attendance:

Total shares represented by shareholders present in person or by proxy: 25,153,532 shares (including electronic voting); percentage of total outstanding 46,875,325 shares (deducting 1,000,000 treasury shares) present in person or by proxy: 53.66%. Until the meeting adjourned, total shares represented by shareholders present in person or by proxy: 25,153,532 shares; percentage of total outstanding 46,875,325 shares (deducting 1,000,000 treasury shares) present in person or by proxy: 53.66%.

Attendees: Chairman SU, KAI-CHIEN; Shareholders Represented of Darfon Electronics Corp. LEE, RAN-RONG, WANG, WEI-CHI and CHANG, MING-CHU; Independent Director and Convener of the Audit Committee CHENG, WEI-SHUN; Independent Director WANG, YUNG-HO, WANG, CHIEN-MIN and SHEN, HSI-WEN; Certified Public Accountant, HSU, SHI-CHUN.

Chair: SU, KAI-CHIEN, Chairman

Recorder: CHENG, SHIH-WEI

One. Commencement: The aggregate shareholding of the shareholders presents in person or by proxy constituted a quorum. The Chair called the meeting to order.

Two. Chairman's Address: (omitted)

Notes to Readers:

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

Three. Reports Item

(I) 2025 Business Report

2025 Business Report

2025 business report and 2026 business plans:

I. 2025 business results

(I) Results of implemented business plan

The Company's consolidated operating revenue in 2025 was NT\$1,316,148 thousand, increasing by approximately 7% from 2024. After settlement, the after-tax net profit attributable to the owners of the parent company of the full year was NT\$104,479 thousand, increasing by approximately 6% from 2024.

Summary	2025	2024	Rate of increase/decrease
Operating revenue	1,316,148	1,229,947	7%
Gross operating profit	421,681	350,585	20%
Net operating profit	115,395	28,890	299%
Net profit before tax	129,125	105,020	23%
Net income attributable to parent	104,479	98,632	6%

(II) Implementation of budget: the Company has not prepared financial projections for Year 2025 and therefore not applicable.

(III) Financial incomes, expenditures, and profits

Analysis item		Year 2025
Financial structure	Debt to assets ratio	22%
	Financial liability ratio	0%
	Ratio of long-term capital to fixed assets	535%
Solvency	Current ratio	391%
	Quick ratio	321%
	Times interest earned (pre-tax) (times)	48
Profitability	Return on total assets	5%
	Return on shareholders' equity	7%
	Net profit margin	8%
	Earnings per share (EPS)	2.23

(IV) R&D status

The R&D expenses invested this year amounted to NT\$142,301 thousand, which is 11% of the total revenue. As the Company's core competitiveness is the material formula and process technology as well as technology of radio frequency circuit design, the Company, based on customers' needs and the future development direction of the electronics industry, is committed to researching and manufacturing key electronic components, and continues to develop new niche products.

II. 2026 business plan and outlook

(I) Operation direction:

Innovation and research and development (R&D) design are the Company's core competitive strengths and have long been integral to its business philosophy. Through the dedicated efforts of the R&D team, new products are continuously launched each year. At the same time, to safeguard R&D resources and sustain innovation momentum, the Company has implemented comprehensive planning and protection measures for its intellectual property assets, including patents, trademarks, and trade secrets, thereby enhancing its competitive advantage.

Looking ahead, in addition to continuing the development of new products and applications, the Company will place greater emphasis on maintaining strong customer relationships and providing customized services to create added value.

(II) Expected production, sales and R&D status:

1. Electronic ceramic components: The Company will continue to promote products such as high-precision positioning antennas, antenna modules for global tracking system applications, as well as products for underwater and smart industrial applications, along with the development of other emerging applications.
2. Modules and system products: Apart from being convenient for customers to use or install, modules and system products can support systematic design based on components technology process, whose added value is higher than that of components. Therefore, the Company will continue to expand the market share of such products in the future.
3. Other electronic components: The Company is a provider of circuit protection and optical component solutions and will continue to enhance its design and service capabilities.

(III) Future company development strategies, and effects from external competition environment, legal environment, and macro operating environment:

Looking ahead to 2026, the industry environment in which the Company operates will remain challenging. Nevertheless, the Company will continue to seek opportunities for breakthrough growth amid these uncertainties. The Company will maintain a cautiously optimistic outlook, closely monitor changes in customer demand, and flexibly adjust production capacity to achieve optimal efficiency.

Capacity optimization and operational strategies will be steadily implemented in accordance with established plans. From a long-term perspective, the Company's core competitive strengths remain solid, and the trend of sustained revenue growth is expected to continue.

In addition to continuous R&D, design and launch of new products, the Company is also committed to promoting automation of production line and improving yields, continuously reducing costs and improving product competitiveness. In terms of production of the R&D results, the Company also continuously applies for patents in various countries to protect the intellectual property rights.

Driven by the growing importance of sustainability issues such as corporate governance, climate change, and social inclusion, the Company will place greater emphasis on the development and discussion of ESG-related matters, and will continue to pursue improvements and enhancements in these areas.

On sustainability issues such as corporate governance, climate change, and social inclusion, the Company will place greater emphasis on the development and discussion of ESG-related matters. We will continue to pursue improvements through strengthening corporate governance, balancing the interests of stakeholders, and protecting the environment, with the aim of achieving sustainable development. At the same time, the Company remains committed to active social engagement in order to fulfill its corporate social responsibility to the fullest extent.

Chairperson:



President:



Accounting Manager:



(II) Supervisor's Review Report on the 2025 Financial Statements

Audit Committee's Review Report

The board of directors has prepared the 2025 business report, consolidated financial statements, and the profit distribution proposal. The financial statements have been audited by Hsu, Shi-Chun, CPA, and Kao, Ching-Wen, CPA from KPMG Taiwan, with the audit report presented. We have reviewed the above business report, financial statements, and the profit distribution proposal, to which we have found no misstatement, and we hereby issue a review report as presented above in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please proceed to review it.

To

Unictron Technologies Corporation 2026 Annual Meeting of Shareholders

Convener of the Audit Committee: Cheng, Wei-Shun

鄭維順



February 26, 2026

(III) 2025 remunerations distribution to employees (including non-executive employees) and director

In accordance with the Articles of Incorporation, the remuneration of directors for the year 2025 was NT\$1,085,083 and the remuneration of employees was NT\$14,467,804 all of which were paid in cash. In addition, pursuant to article 21 of the Articles of Incorporation, which stipulates that the allocation of non-executive employees' remuneration shall not be less than 10% of the total employees' remuneration, it is proposed to allocate 10% of the total employee compensation of NT\$14,467,804 amounting to NT\$1,446,781 to non-executive employees, to be paid entirely in cash.

(IV) 2025 earnings distribution and cash dividends

1. According to the Articles of Incorporation, if the Company is to distribute all or part of the dividends and bonuses, it should be distributed in cash. The resolution shall be adopted in a board meeting attended by two-thirds or more of the directors with the majority of the attending directors in favor, then reported to the shareholders' meeting.
2. The distributed earnings of the Company are the retained earnings of 2025. With cash dividends for each ordinary share being NT\$1.5, the total amount of cash dividends is NT\$ 70,312,988.
3. The percentage of cash dividends is calculated up to the unit of NT\$ and rounded off to the nearest NT\$, and the total amount of deficiencies less than NT\$ 1 is adjusted by decimal places from largest to smallest and account numbers from front to back in order to meet the total amount of cash dividends distributed.
4. In the event that the payout ratio of shareholders is affected by changes in the Company's share capital and the number of outstanding shares and requires adjustment, the Chairperson shall be authorized to deal with it and revise the distribution record date.

(V) The cash distribution from capital surplus

1. In accordance with Article 241 of the Company Act, the company will allocate NT\$46,875,325 from the capital reserve, which is the premium obtained from issuing stocks above their par value, to distribute cash dividends. The cash dividend will be calculated based on the number of shares held by shareholders as recorded in the shareholder register on the record date, with a cash distribution of NT\$1 per share.
2. The capital reserves of cash dividends is calculated up to the unit of NT\$ and rounded off to the nearest NT\$, and the total amount of deficiencies less than NT\$ 1 is adjusted by decimal places from largest to smallest and account numbers from front to back in order to meet the total amount of cash dividends distributed.
3. In the event that the payout ratio of shareholders is affected by changes in the Company's share capital and the number of outstanding shares and requires adjustment, the Chairperson shall be authorized to deal with it and revise the distribution record date.

Four. Proposals

Proposal 1:

[Proposed by the Board]

Proposal: Adoption of the 2025 Business Report and Financial Statements

Explanation:

1. Unictron Technologies Corporation's 2025 Financial Statements have been audited by Hsu, Shi-Chun, CPA, and Kao, Ching-Wen, CPA from KPMG Taiwan, which can properly show the financial status and cash flow of the Company by the end of December 31 of the Year 2025.
2. The 2025 Business Report, independent auditors' report and financial statements please refer to [Attachment I].

Resolution

Total shares represented by shareholders present in person or by proxy (including electronic voting): 25,153,532

Approval votes: 25,090,042; percentage of votes: 99.74%

Disapproval votes: 9,290; percentage of votes: 0.03%

Invalid votes: 0; percentage of votes: 0.00%

Abstention votes/not vote: 54,200; percentage of votes: 0.21%

Proposal was approved after voting without questions raised by shareholders.

Proposal 2:

[Proposed by the Board]

Proposal: Adoption of the Proposal for Distribution of 2025 Earnings

Explanation: Earnings Distribution Table of Year 2025:

Unictron Technologies Corporation
Earnings Distribution Table
Year 2025



Unit: NTDS\$

Items	Amount
Unappropriated retained earnings of prior years	245,355,398
Add: Remeasurement of defined benefit plans	769,084
Add : Disposal of Measured at fair value through other comprehensive income	4,080,458
Add: net profit after tax in year 2025	104,479,185
Subtotal	354,684,125
Less: 10% legal reserve	-10,932,873
Less: special reserve	-58,148,690
Distributable profits of the Year	285,602,562
Less: distributable items	
Cash Dividend to shareholders-NT\$1.5	-70,312,988
Unappropriated retained earnings	215,289,574

Chairperson:



President:



Accounting Manager:



Resolution

Total shares represented by shareholders present in person or by proxy (including electronic voting): 25,153,532

Approval votes: 25,089,041; percentage of votes: 99.74%

Disapproval votes: 10,290; percentage of votes: 0.04%

Invalid votes: 0; percentage of votes: 0.00%

Abstention votes/not vote: 54,201; percentage of votes: 0.21%

Proposal was approved after voting without questions raised by shareholders.

Five. Election Items

[Proposed by the Board]

Proposal : Proposal for the Election of all Directors

Explanation:

1. The term of office of the current directors will expire on June 14, 2026. It is proposed that a full re-election of directors be conducted at this Annual Shareholders' Meeting.
2. A total of eight directors (including four independent directors) will be elected in this re-election. The candidate nomination system will be adopted. The term of office shall be three years, from May 28, 2026 to May 27, 2029. The term of the current directors shall continue until the completion of this Annual Shareholders' Meeting.
3. The re-election shall be conducted in accordance with the Company's Articles of Incorporation and the Procedures for Election of Directors.
4. The list of candidates has been approved by the Board of Directors on April 10, 2026. Relevant information is set forth as follows:

Candidate category	Name	Education /Experience	Present position	Shareholding
Director	Su, Kai-Chien	<ol style="list-style-type: none"> 1. MBA, National Chengchi University, Associate Vice 2. Associate Vice President, Qisda Corporation (previously BenQ Corporation) 	<ol style="list-style-type: none"> 1. CEO, Unictron Technologies Corporation 2. Chairman and CEO, Darfon Electronics Corp. 3. Chairman, Darad Innovation Corporation 4. Director, BenQ Foundation 5. Chairman, Iron Ore Company Limited 6. Chairman, Astro Tech Co., Ltd. 7. Chairman, Darfon Energy Technology Corp. 8. Chairman, BESV JAPAN Co., Ltd. 9. Chairman, Astro Engineering Vietnam Co., Ltd. 	900,000 shares
Director	Representative of Darfon Electronics Corp.: Lee, Ran-Rong	<ol style="list-style-type: none"> 1. Ph.D, Material Science, Case Western Reserve University 2. EMBA, National Chiao Tung University 3. R&D Manager, CPS Corp. (USA) 4. Manager, Ceramic Laboratory, Material Research Laboratories, ITRI 5. President, MAG. LAYERS Scientific-Technics Co., Ltd. 6. President, Chilisin Electronics Corp. 7. R&D Director, Littelfuse 8. Special Assistant to Chairman, Ta I Technology Co., Ltd. 9. President, Integrated Component Business Department, Darfon Electronics Corp. 	<ol style="list-style-type: none"> 1. Chief Strategy Officer, Unictron Technologies Corporation 2. Vice Chairman, Unictron Technologies Corporation 3. Legal representative of Unictron Technologies Vietnam Co.,LTD. 	17,551,081 shares

Candidate category	Name	Education /Experience	Present position	Shareholding
Director	Representative of Darfon Electronics Corp.: Chang, Ming-Chu	1. Ph.D, Material Science, National Tsing Hua University 2. Project Manager, Material Laboratories, ITRI	1. President, Unictron Technologies Corporation 2. Legal representative of Unictron Technologies(Shenzhen)Co. Ltd	17,551,081 shares
Director	Representative of Darfon Electronics Corp.: Wang, Wei- Chi	1. Bachelor, Mechanical Engineering, National Chengkung University 2. Master, Business Administration, Chinese Culture University 3. Product Manager, BenQ Corporation.	Vice President, Darfon Electronics Corp.	17,551,081 shares
Independent Director	Chang, Chia-Wen	1. Bachelor, Economics, National Chengchi University 2. Master, Business Administration, Tarleton State University 3. Vice President, Corporate Finance Division, Capital Securities Corporation	1. Independent Director and Convener of the Audit Committee, Orient Pharma Co., Ltd. 2. Independent Director and Convener of the Sustainable Development Committee, HOLD-KEY ELECTRIC WIRE & CABLE CO., LTD. 3. Convener of the Remuneration Committee , XALLOY Advanced Materials Corporation	0
Independent Director	Wang, Yung-Ho	1. Ph.D, Department of Electronic Engineering, National Chengkung University 2. Professor, National Chengkung University 3. President, National Applied Research Laboratories	1. Professor, Department of Electronic Engineering, National Chengkung University 2. Independent director, ChipMos Technologies Inc.	0
Independent Director	Wang, Chien-Min	1. Ph.D, Material Science of Engineering, University of Illinois; 2. Master of Science in Materials Science and Engineering, National Cheng Kung University 3. Adjunct Professor, National Taipei University of Technology 4. Adjunct Professor, National Tsing Hua University 5. Adjunct Professor, National Taiwan University of Science and Technology 6. Vice President, Young Bright Optical (SuZhou) Co.,Ltd. 7. Vice President concurrently CTO, Coretronic Corporation 8. President, Young Lighting Technology Inc.	1. Review Commissioner for Academic/Industrial/Corporate Technology R&D Projects, Department of Industrial Technology, Ministry of Economic Affairs 2. Independent Director, Taimide Technology Inc.	0
Independent Director	Shen, Hsi-Wen	1. Department of Mechanical Engineering, Chung Yuan Christian University ; 2. MBA , Tulane University, USA 3. Motorola Electronics Taiwan 4. Manufacturing Director, Amkor(Sampo)Semiconductor 5. Sr. Manager, CTS (Chicago Telephone Supply) Taiwan 6. President, Unictron Technologies Corp. 7. Group Sr. VP, PTL.	Independent Director, Favite Inc.	0

Election Resolution : The list of the newly elected directors with indication of votes received by each was as listed below:

Job title	Shareholder account No./ID No.	Name	Votes Received
Director	380	Su, Kai-Chien	26, 922, 820
Director	377	Representative of Darfon Electronics Corp.:Lee, Ran-Rong	24, 884, 077
Director	377	Representative of Darfon Electronics Corp.:Chang, Ming-Chu	24, 868, 830
Director	377	Representative of Darfon Electronics Corp.:Wang, Wei- Chi	24, 564, 396
Independent director	F22201****	Chang, Chia-Wen	24, 264, 054
Independent director	R10315****	Wang, Yung-Ho	24, 126, 079
Independent director	F10039****	Wang, Chien-Min	23, 986, 796
Independent director	N12158****	Shen, Hsi-Wen	23, 975, 196

Six. Other Items

[Proposed by the Board]

Proposal : Proposal of release the prohibition on new directors and their representatives from participation in competitive business.

Explanation:

1. In accordance with Article 209 of the Company Act, "A director shall explain to the shareholders' meeting the material details of his or her acts for himself or herself or for others within the scope of the company's business and obtain his or her approval."
2. Considering that the newly elected directors may have invested in or operated other companies with the same or similar business scope and acted as directors, in accordance with Article 209 of the Company Act, it shall be approved by the 2026 shareholders' meeting to release the prohibition on new directors and their representatives from participation in a competitive business.
3. Proposal of release the prohibition on new directors and their representatives from participation in competitive business.

Job title	Name	Positions concurrently held in other companies
Director	Su, Kai-Chien	Chairman and CEO, Darfon Electronics Corp., Chairman, Darad Innovation Corporation, Director, BenQ Foundation, Chairman, Iron Ore Company Limited, Chairman, Astro Tech Co., Ltd., Chairman, Darfon Energy Technology Corp., Chairman, BESV JAPAN Co., Ltd., Chairman, Astro Engineering Vietnam Co., Ltd.
Representative of Corporate Director	Lee, Ran-Rong	Legal representative of Unictron Technologies Vietnam Co.,LTD.

Job title	Name	Positions concurrently held in other companies
Representative of Corporate Director	Chang, Ming-Chu	Legal representative of Unictron Technologies(Shenzhen)Co. Ltd
Representative of Corporate Director	Wang, Wei-Chi	Vice President,Darfon Electronics Corp.
Independent director	Chang, Chia-Wen	Independent Director and Convener of the Audit Committee, Orient Pharma Co., Ltd., Independent Director and Convener of the Sustainable Development Committee, HOLD-KEY ELECTRIC WIRE & CABLE CO., LTD., Convener of the Remuneration Committee , XALLOY Advanced Materials Corporation
Independent director	Wang, Yung-Ho	Independent director, ChipMos Technologies Inc.
Independent director	Wang, Chien-Min	Independent Director, Taimide Technology Inc.
Independent director	Shen, Hsi-Wen	Independent Director, Favite Inc.

Resolution

Total shares represented by shareholders present in person or by proxy (including electronic voting): 25,153,532

Approval votes: 25,063,645; percentage of votes: 99.64%

Disapproval votes: 27,719; percentage of votes: 0.11%

Invalid votes: 0; percentage of votes: 0.00%

Abstention votes/not vote: 62,168; percentage of votes: 0.24%

Proposal was approved after voting without questions raised by shareholders.

Seven. Extraordinary Motions : None

Eight. Adjournment : The announcement that the meeting was adjourned at 9:26 a.m. was agreed unanimously by shareholders present in person. Until the meeting adjourned, total shares represented by shareholders present in person or by proxy: 25,153,532 shares; percentage of total outstanding 46,875,325 shares(deducting 1,000,000 treasury shares) present in person or by proxy: 53.66%.

【There were no shareholders' questions this shareholders' meeting.】

(According to the article 183 of Company Act, The minutes shall record the summary of the essential points of the proceedings and the results of the meeting. The content and procedures of the meeting and the details of shareholders' speaking are still subject to the actual situation of the General Shareholders' Meeting.)

Independent Auditors' Report

To the Board of Directors of Unictron Technologies Corporation

Opinion

We have audited the consolidated financial statements of Unictron Technologies Corporation and its subsidiaries, 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 a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Unictron Technologies Corporation and its subsidiaries 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 with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), and interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“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 Auditing and Attestation of Financial Statements by Certified Public Accountants and 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 Unictron Technologies Corporation and its subsidiaries 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 of our opinion.

Key Audit Matters

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

Key audit matters for the Group's consolidated financial statements for the year ended December 31, 2024 are stated as follows:

Revenue recognition

Please refer to Note 4(14) to the consolidated financial reports for the accounting policies related to revenue and Note 6(17) to the consolidated financial reports for disclosures related to revenue recognition.

Description on the Key Audit Matters:

The sales of Unictron Technologies Corporation and its subsidiaries to customers involve different types of transaction terms. The Unictron Technologies Corporation and its subsidiaries are required to identify the timing of transfer of control of goods to customers based on the sales terms of individual transactions. Therefore, the revenue recognition testing is the important evaluation matters performed in our audit of the Unictron Technologies Corporation and its subsidiaries' consolidated financial reports.

Audit procedures:

Our main audit procedures for the above key audit matters included understanding the main types of revenue, contract terms, and transaction conditions to assess whether the timing of revenue recognition was appropriate; performing sample testing on the sales and payment collection operations and the internal control related to its financial reporting, as well as reviewing transaction evidence to evaluate whether the timing of revenue recognition was based on the terms of transactions with customers; performing sample testing on sales transactions for the period before and after the end of the reporting period to identify the timing at which control over the goods was transferred to the customer to satisfy contractual obligations, in order to assess the accuracy of the timing of revenue recognition.

Other Matter

Unictron Technologies Corporation has additionally prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have audited and expressed an unqualified opinion.

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 and the IFRSs, IASs, IFRIC, and 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 Unictron Technologies Corporation and its subsidiaries' 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 Unictron Technologies Corporation and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including members of the Audit Committee) are responsible for overseeing Unictron Technologies Corporation and its subsidiaries' 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 professional skepticism throughout the audit. We also:

- I. 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.
- II. 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 Unictron Technologies Corporation and its subsidiaries' internal control.

- III. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- IV. 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 Unictron Technologies Corporation and its subsidiaries' 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 Unictron Technologies Corporation and its subsidiaries to cease to continue as a going concern.
- V. 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.
- VI. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 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 audit resulting in this independent auditors' report are Shi-Chun, Hsu and Ching-Wen, Kao.

KPMG
Taipei, Taiwan (Republic of China)
February 26, 2026

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Unictron Technologies Corporation and Subsidiaries

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Current assets:					
1100	Cash and cash equivalents (Note 6(1))	\$ 732,020	37	573,584	28
1110	Financial assets at fair value through profit or loss - current (Note 6(2))	33	-	-	-
1120	Financial assets at fair value through other comprehensive income - current (Note 6(3))	227,335	12	276,323	13
1136	Financial assets measured at amortized cost - current (Notes 6(4) and 8)	14,730	1	159,730	8
1170	Notes and accounts receivable, net (Notes 6(5) and (17))	241,610	12	249,178	12
1180	Accounts receivable - related parties, net (Notes 6(5), (17) and 7)	12,832	1	14,377	1
1220	Current income tax assets	-	-	15,766	1
1310	Inventories (Note 6(6))	259,004	13	266,859	13
1410	Prepayments and other current assets (Note 7)	12,085	1	10,791	-
Total current assets		1,499,649	77	1,566,608	76
Non-current assets:					
1600	Property, plant and equipment (Notes 6(7))	293,549	15	314,083	15
1755	Right-of-use assets (Note 6(8) and 7)	74,942	4	73,552	4
1780	Intangible assets (Note 6(9))	10,316	1	18,092	1
1840	Deferred income tax assets (Note 6(14))	38,649	2	29,867	2
1915	Prepayments for equipment	27,782	1	39,500	2
1920	Refundable deposits	8,009	-	6,895	-
1975	Non-current prepaid pension cost (Note 6(13))	1,460	-	-	-
Total non-current assets		454,707	23	481,989	24
Total assets		\$ 1,954,356	100	2,048,597	100

(Continued)

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Unictron Technologies Corporation and Subsidiaries

Consolidated Balance Sheets (continued)

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Liabilities and equity					
Current liabilities:					
2100	Short-term borrowings (Note 6(10))	\$ -	-	23,018	1
2120	Financial liabilities at fair value through profit or loss - current(Note 6(2))	3,055	-	2,237	-
2170	Notes and accounts payable	120,379	6	126,633	6
2180	Accounts payable - related parties (Note 7)	222	-	49	-
2219	Other payables (Note 6(18))	192,142	10	195,192	10
2220	Other payables - related parties (Note 7)	6,591	-	6,522	-
2230	Current tax liabilities	14,441	1	6,700	-
2250	Provision for liabilities - current (Note 6(12))	329	-	217	-
2280	Lease liabilities-current (Notes 6(11) and 7)	34,613	2	27,839	2
2300	Other current liabilities (Note 6(17))	11,437	1	21,798	1
	Total current liabilities	383,209	20	410,205	20
Non-current liabilities:					
2570	Deferred income tax liabilities (Note 6(14))	1,419	-	1,187	-
2580	Lease liabilities - related parties - non-current (Notes 6(11) and 7)	44,260	2	46,348	2
2640	Net defined benefit liabilities - non-current (Note 6(13))	-	-	370	-
2670	Other non-current liabilities	990	-	-	-
	Total non-current liabilities	46,669	2	47,905	2
	Total liabilities	429,878	22	458,110	22
Equity (Notes 6(3) and (15))					
3110	Common stock	478,753	24	478,753	23
3200	Capital surplus	659,704	34	690,174	34
	Retained earnings:				
3310	Legal reserve	175,411	9	164,693	8
3320	Special reserve	9,786	-	-	-
3350	Unappropriated earnings	354,683	18	352,578	17
	Total Retained earnings	539,880	27	517,271	25
3400	Other equity	(67,934)	(3)	(9,786)	-
3500	Treasury stock	(85,925)	(4)	(85,925)	(4)
	Total equity	1,524,478	78	1,590,487	78
	Total liabilities and equity	\$ 1,954,356	100	2,048,597	100

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
Unictron Technologies Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

		2025		2024	
		Amount	%	Amount	%
4000	Net revenue (Notes 6(17), 7 and 14)	\$ 1,316,148	100	1,229,947	100
5000	Operating costs (Notes 6(6), (7), (8), (9), (11), (12), (13), (18), 7 and 12)	<u>(894,467)</u>	<u>(68)</u>	<u>(879,362)</u>	<u>(71)</u>
	Gross profit	421,681	32	350,585	29
	Operating expenses (Notes 6(5), (7), (8), (9), (11), (13), (18), 7 and 12):				
6100	Marketing expenses	(53,655)	(4)	(56,856)	(5)
6200	Administrative expenses	(108,230)	(8)	(123,021)	(10)
6300	Research and development expenses	(142,301)	(11)	(145,600)	(12)
6450	Expected credit impairment (losses) reversal benefit	(2,100)	-	3,782	-
6000	Total operating expenses	<u>(306,286)</u>	<u>(23)</u>	<u>(321,695)</u>	<u>(27)</u>
	Operating income	115,395	9	28,890	2
	Non-operating income and expenses (Notes 6(7), (11), (19) and 7):				
7100	Interest income	5,414	-	4,925	1
7010	Other income	19,963	2	25,907	2
7020	Other gains and losses	(8,881)	(1)	47,353	4
7050	Finance costs	(2,766)	-	(2,055)	-
	Total non-operating income and expenses	<u>13,730</u>	<u>1</u>	<u>76,130</u>	<u>7</u>
	Income before income tax	129,125	10	105,020	9
7950	Less: Income tax expenses (Note 6(14))	<u>(24,646)</u>	<u>(2)</u>	<u>(6,388)</u>	<u>(1)</u>
	Net income	<u>104,479</u>	<u>8</u>	<u>98,632</u>	<u>8</u>
	Other comprehensive income (Note 6(15)):				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Remeasurement of defined benefit plans	769	-	1,768	-
8316	Unrealized gain (loss) from investments in equity instruments measured at fair value through other comprehensive income	(50,200)	(4)	(67,312)	(5)
8349	Income taxes related to items that may not be reclassified	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>(49,431)</u>	<u>(4)</u>	<u>(65,544)</u>	<u>(5)</u>
8360	Items that may be subsequently reclassified to profit or loss				
8361	Exchange differences on translation of foreign operations	(3,868)	-	1,806	-
8399	Income taxes related to items that may be reclassified	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>(3,868)</u>	<u>-</u>	<u>1,806</u>	<u>-</u>
	Other comprehensive income of the period	(53,299)	(4)	(63,738)	(5)
	Total comprehensive income of the period	<u>\$ 51,180</u>	<u>4</u>	<u>\$ 34,894</u>	<u>3</u>
	Earnings per share (Unit: NT\$, Note 6(16))				
9750	Basic earnings per share	<u>\$ 2.23</u>		<u>2.10</u>	
9850	Diluted earnings per share	<u>\$ 2.21</u>		<u>2.09</u>	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
Unictron Technologies Corporation and Subsidiaries
Consolidated Statements of Changes in Equity
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Equity attributed to owners of parent						Other equity items				
	Retained earnings					Total	Exchange differences on translation of foreign operations	Unrealized gains(losses) on financial assets at fair value through other comprehensive income	Total	Treasury stock	Total equity
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings						
Balance of January 1, 2024	\$ 478,753	690,174	145,073	10,001	423,768	578,842	(927)	63,427	62,500	(85,925)	1,724,344
Net income of the period	-	-	-	-	98,632	98,632	-	-	-	-	98,632
Other comprehensive income of the period	-	-	-	-	1,768	1,768	1,806	(67,312)	(65,506)	-	(63,738)
Total comprehensive income of the period	-	-	-	-	100,400	100,400	1,806	(67,312)	(65,506)	-	34,894
Appropriation and distribution of earnings:											
Legal reserve	-	-	19,620	-	(19,620)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(10,001)	10,001	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(168,751)	(168,751)	-	-	-	-	(168,751)
Disposal of financial Assets at fair value through other comprehensive income	-	-	-	-	6,780	6,780	-	(6,780)	(6,780)	-	-
Balance of December 31, 2024	\$ 478,753	690,174	164,693	-	352,578	517,271	879	(10,665)	(9,786)	(85,925)	1,590,487
Net income of the period	-	-	-	-	104,479	104,479	-	-	-	-	104,479
Other comprehensive income of the period	-	-	-	-	769	769	(3,868)	(50,200)	(54,068)	-	(53,299)
Total comprehensive income of the period	-	-	-	-	105,248	105,248	(3,868)	(50,200)	(54,068)	-	51,180
Appropriation and distribution of earnings:											
Legal reserve	-	-	10,718	-	(10,718)	-	-	-	-	-	-
Special reserve	-	-	-	9,786	(9,786)	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(86,719)	(86,719)	-	-	-	-	(86,719)
Cash dividends distributed from capital surplus	-	(30,470)	-	-	-	-	-	-	-	-	(30,470)
Disposal of financial Assets at fair value through other comprehensive income	-	-	-	-	4,080	4,080	-	(4,080)	(4,080)	-	-
Balance of December 31, 2025	\$ 478,753	659,704	175,411	9,786	354,683	539,880	(2,989)	(64,945)	(67,934)	(85,925)	1,524,478

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
Unictron Technologies Corporation and Subsidiaries
Consolidated Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Income before income tax	\$ 129,125	105,020
Adjustments for:		
Income and expenses items		
Depreciation expenses	124,970	121,767
Amortization expenses	7,775	6,152
Expected credit impairment loss (reversal benefit)	2,100	(3,782)
Interest expenses	2,766	2,055
Interest income	(5,414)	(4,925)
Dividend income	(14,725)	(17,452)
Gain on disposal of property, plant and equipment	-	(51,964)
Losses on lease termination	6	-
Total income and expenses items	117,478	51,851
Changes in assets/liabilities related to operating activities:		
Net changes in assets related to operating activities:		
Financial assets at fair value through profit or loss	(33)	3,945
Notes and accounts receivable	5,468	19,704
Accounts receivable - related parties	1,545	(6,263)
Inventories	7,855	62,144
Prepayments and other current assets	(1,281)	(3,263)
Total net changes in assets related to operating activities	13,554	76,267
Net changes in liabilities related to operating activities:		
Financial liabilities at fair value through profit or loss	818	2,224
Notes and accounts payable	(6,254)	19,000
Accounts payable - related parties	173	32
Other payables	(3,601)	198
Other payables - related parties	69	516
Provision for liabilities	112	35
Other current liabilities	(10,361)	11,184
Net defined benefit liabilities	(1,061)	(800)
Total net changes in liabilities related to operating activities	(20,105)	32,389
Total net changes in assets and liabilities related to operating activities	(6,551)	108,656
Total adjustments	110,927	160,507
Cash inflows from operations	240,052	265,527
Interest received	5,401	4,895
Interest paid	(2,879)	(1,942)
Income taxes paid	(9,689)	(29,295)
Net cash inflows from operating activities	232,885	239,185

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(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
Unictron Technologies Corporation and Subsidiaries
Consolidated Statements of Cash Flows (continued)
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(94,916)	(190,598)
Disposal of financial assets at fair value through other comprehensive income	93,704	95,353
Increase in financial assets measured at amortized cost	-	(159,130)
Decrease in financial assets measured at amortized cost	145,000	215,000
Acquisition of property, plant and equipment (including prepayments for equipment)	(57,809)	(75,545)
Price for disposal of property, plant and equipment	-	238,285
Increase in refundable deposits	(1,114)	(1,690)
Acquisition of intangible assets	-	(17,918)
Dividends received	14,725	17,452
Net cash inflows (outflows) from investing activities	99,590	121,209
Cash flows from financing activities:		
Increase (decrease) in short-term borrowings	(23,018)	23,018
Principal repayment of leases	(31,289)	(25,487)
Cash dividends paid	(117,189)	(168,751)
Net cash outflows from financing activities	(171,496)	(171,220)
Effect of changes in exchange rates	(2,543)	1,854
Increase in cash and cash equivalents of the period	158,436	191,028
Balance of cash and cash equivalents at beginning of period	573,584	382,556
Balance of cash and cash equivalents at end of period	\$ 732,020	573,584

Independent Auditors' Report

To the Board of Directors of Unictron Technologies Corporation

Opinion

We have audited the parent-company-only financial statements of Unictron Technologies Corporation (the "Company"), which comprise the parent-company-only balance sheets as of December 31, 2025 and 2024, and the parent-company-only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent-company-only financial statements, including a summary of significant accounting policies.

In our opinion, 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 Statements by Securities Issuers.

Basis of opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the parent-company-only financial statements section of our report. We 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. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significant in our audit of the parent-company-only financial statements of the current period. These matters were addressed in the context of our audit of 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. Key audit matters for the Company's parent-company-only financial statements for the year ended December 31, 2025 are stated as follows :

Revenue recognition

Please refer to Note 4(14) to the parent-company-only financial statements for the accounting policies related to revenue recognition and Note 6(18) to the parent-company-only financial statements for disclosures related to revenue recognition.

Description on the Key Audit Matters:

Unictron Technologies Corporation's sales to customers involve different types of transaction terms. Unictron Technologies Corporation is required to identify the timing of transfer of control of goods to customers based on the sales terms of individual transactions. Therefore, the revenue recognition testing is the important evaluation matters performed in our audit of Unictron Technologies Corporation's parent-company-only financial statements.

Audit procedures:

Our main audit procedures for the above key audit matters included testing the sales and payment collection operations and the internal control related to its financial reporting, and reviewing the sales contracts or evidence of transactions to assess whether the timing of revenue recognition was based on the terms of the transactions with the customers; testing a sample of sales transactions for the period before and after the end of the year to identify the timing at which the control over the goods was transferred to the customer to satisfy the contractual obligations in order to assess whether the timing of revenue recognition was appropriate; reviewing whether significant sales returns and discounts were incurred in the subsequent period to understand and analyze the reasons in order to assess the appropriateness of revenue and related sales returns and discounts in the period in which they are recognized.

Responsibility of management and those charged with Governance for the 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 statements by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of parent-company-only financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including members of the Audit Committee) are responsible for overseeing the Company's financial reporting process.

Auditor's 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 auditing standards generally accepted in 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 auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- I. 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 or 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.
- II. 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.
- III. Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by management.
- IV. 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 auditor's 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- V. 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.
- VI. Obtain sufficient appropriate audit evidence regarding the financial information of the investees accounted for using the equity method to express an opinion on the parent-company-only financial statements. We are responsible for the direction, supervision and performance of the audit. We remained 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 auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstance, 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 audit resulting in this independent auditors' report are Shi-Chun, Hsu and Ching-Wen, Kao.

KPMG
Taipei, Taiwan
Republic of China
February 26, 2026

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Unictron Technologies Corporation

Parent-Company-Only Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
Current assets:				
1100 Cash and cash equivalents (Note 6(1))	\$ 695,774	36	499,688	25
1110 Financial assets at fair value through profit or loss - current (Note 6(2))	33	-	-	-
1120 Financial assets at fair value through other comprehensive income - current (Note 6(3))	227,335	12	276,323	14
1137 Financial assets measured at amortized cost - current (Notes 6(4) and 8)	14,730	1	159,730	8
1170 Notes and accounts receivable, net (Notes 6(5) and (18))	215,330	11	226,978	11
1180 Accounts receivable - related parties (Notes 6(5), (18) and 7)	43,606	2	34,361	2
1210 Other receivables - related parties (Note 7)	2,282	-	18,530	1
1220 Current income tax assets	-	-	15,766	1
1310 Inventories (Note 6(6))	243,396	13	253,802	12
1410 Prepayments and other current assets	11,303	-	8,435	-
Total current assets	1,453,789	75	1,493,613	74
Non-current assets:				
1550 Investments accounted for using the equity method (Note 6(7))	74,040	4	100,123	5
1600 Property, plant and equipment (Notes 6(8) and 7)	252,555	13	293,346	15
1755 Right-of-use assets (Notes 6(9) and 7)	60,631	3	51,911	3
1780 Intangible assets (Note 6(10))	10,226	1	17,962	1
1840 Deferred income tax assets (Note 6(15))	38,649	2	29,867	1
1915 Prepayments for equipment	27,365	2	18,707	1
1920 Refundable deposits	6,161	-	5,004	-
1975 Non-current prepaid pension cost(Note6(14))	1,460	-	-	-
Total non-current assets	471,087	25	516,920	26
Total assets	\$ 1,924,876	100	2,010,533	100

(Continued)

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Unictron Technologies Corporation

Parent-Company-Only Balance Sheets (continued)

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024		
	Amount	%	Amount	%	
Liabilities and equity					
Current liabilities:					
2100	Short-term borrowings (Note 6(11))	\$ -	-	23,018	1
2120	Financial liabilities at fair value through profit or loss - current(Note 6(2))	3,055	-	2,237	-
2170	Notes and accounts payable	115,114	6	121,358	6
2180	Accounts payable - related parties (Note 7)	844	-	602	-
2219	Other payables (Note 6(19))	185,308	10	191,966	10
2220	Other payables - related parties (Note 7)	6,376	-	5,763	-
2230	Current tax liabilities	13,471	1	-	-
2252	Provision for liabilities - current (Note 6(13))	329	-	217	-
2280	Lease liabilities-current (Note 6(12) and 7)	28,870	1	21,742	1
2399	Other current liabilities (Note 6(18))	11,054	1	21,493	1
	Total current liabilities	364,421	19	388,396	19
Non-current liabilities:					
2570	Deferred income tax liabilities (Note 6(15))	1,419	-	1,187	-
2580	Lease liabilities - current (Notes 6(12) and 7)	34,558	2	30,093	2
2640	Net defined benefit liabilities - non-current (Note 6(14))	-	-	370	-
	Total non-current liabilities	35,977	2	31,650	2
	Total liabilities	400,398	21	420,046	21
Equity (Notes 6(3) and (16))					
3110	Common stock	478,753	25	478,753	24
3200	Capital surplus	659,704	34	690,174	34
	Retained earnings:				
3310	Legal reserve	175,411	9	164,693	8
3320	Special reserve	9,786	1	-	-
3350	Unappropriated earnings	354,683	18	352,578	18
	Total Retained earnings	539,880	28	517,271	26
3400	Other equity	(67,934)	(4)	(9,786)	(1)
3500	Treasury stock	(85,925)	(4)	(85,925)	(4)
	Total equity	1,524,478	79	1,590,487	79
	Total liabilities and equity	\$ 1,924,876	100	2,010,533	100

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Unictron Technologies Corporation
Parent-Company-Only Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

		2025		2024	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4000	Net revenue (Notes 6(18) and 7)	\$ 1,289,521	100	1,202,782	100
5000	Operating costs (Notes 6(6), (8), (9), (10), (12), (13), (14), (19), 7 and 12)	<u>(870,564)</u>	<u>(68)</u>	<u>(868,566)</u>	<u>(72)</u>
	Gross profit	418,957	32	334,216	28
5910	Realized (Unrealized) gain on sales	<u>1,823</u>	<u>1</u>	<u>218</u>	<u>-</u>
	Realized gross profit	420,780	33	334,434	28
	Operating expenses (Notes 6(5), (8), (9), (10), (12), (14), (19), 7 and 12):				
6100	Marketing expenses	(51,542)	(4)	(54,387)	(5)
6200	Administrative expenses	(90,332)	(7)	(101,081)	(8)
6300	Research and development expenses	(140,924)	(11)	(144,135)	(12)
6450	Expected credit impairment (losses) reversal benefit	<u>(144)</u>	<u>-</u>	<u>466</u>	<u>-</u>
6000	Total operating expenses	<u>(282,942)</u>	<u>(22)</u>	<u>(299,137)</u>	<u>(25)</u>
	Operating income	137,838	11	35,297	3
	Non-operating income and expenses (Notes 6(8), (12), (20) and 7):				
7100	Interest income	5,393	-	4,886	1
7010	Other income	19,964	2	25,758	2
7020	Other gains and losses	(8,291)	(1)	47,617	4
7050	Finance costs	(1,741)	-	(1,172)	-
7070	Share of losses of subsidiaries recognized using the equity method	<u>(24,038)</u>	<u>(2)</u>	<u>(7,366)</u>	<u>(1)</u>
	Total non-operating income and expenses	<u>(8,713)</u>	<u>(1)</u>	<u>69,723</u>	<u>6</u>
	Income before income tax	129,125	10	105,020	9
7950	Less: Income tax expenses (Note 6(15))	<u>(24,646)</u>	<u>(2)</u>	<u>(6,388)</u>	<u>(1)</u>
	Net income	<u>104,479</u>	<u>8</u>	<u>98,632</u>	<u>8</u>
	Other comprehensive income (Note 6(14) and (16)):				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Remeasurement of defined benefit plans	769	-	1,768	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	<u>(50,200)</u>	<u>(4)</u>	<u>(67,312)</u>	<u>(5)</u>
8349	Income taxes related to items that may not be reclassified	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>(49,431)</u>	<u>(4)</u>	<u>(65,544)</u>	<u>(5)</u>
8360	Items that may be subsequently reclassified to profit or loss				
8361	Exchange differences on translation of foreign operations	(3,868)	-	1,806	-
8399	Income taxes related to items that may be reclassified	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>(3,868)</u>	<u>-</u>	<u>1,806</u>	<u>-</u>
	Other comprehensive income of the period	<u>(53,299)</u>	<u>(4)</u>	<u>(63,738)</u>	<u>(5)</u>
	Total comprehensive income of the period	<u>\$ 51,180</u>	<u>4</u>	<u>\$ 34,894</u>	<u>3</u>
	Earnings per share (Unit: NT\$, Note 6(17))				
9750	Basic earnings per share	<u>\$ 2.23</u>		<u>2.10</u>	
9850	Diluted earnings per share	<u>\$ 2.21</u>		<u>2.09</u>	

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Unictron Technologies Corporation

Parent-Company-Only of Statement of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings					Total	Exchange differences on translation of foreign operations	Other equity items		Treasury stock	Total equity
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated earnings			Unrealized gains (losses) on financial assets at fair value through other comprehensive income	Total		
Balance of January 1, 2024	\$ 478,753	690,174	145,073	10,001	423,768	578,842	(927)	63,427	62,500	(85,925)	1,724,344
Net income of the period	-	-	-	-	98,632	98,632	-	-	-	-	98,632
Other comprehensive income of the period	-	-	-	-	1,768	1,768	1,806	(67,312)	(65,506)	-	(63,738)
Total comprehensive income of the period	-	-	-	-	100,400	100,400	1,806	(67,312)	(65,506)	-	34,894
Appropriation and distribution of earnings:											
Legal reserve	-	-	19,620	-	(19,620)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(10,001)	10,001	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(168,751)	(168,751)	-	-	-	-	(168,751)
Disposal of financial Assets at fair value through other comprehensive income	-	-	-	-	6,780	6,780	-	(6,780)	(6,780)	-	-
Balance of December 31, 2024	478,753	690,174	164,693	-	352,578	517,271	879	(10,665)	(9,786)	(85,925)	1,590,487
Net income of the period	-	-	-	-	104,479	104,479	-	-	-	-	104,479
Other comprehensive income of the period	-	-	-	-	769	769	(3,868)	(50,200)	(54,068)	-	(53,299)
Total comprehensive income of the period	-	-	-	-	105,248	105,248	(3,868)	(50,200)	(54,068)	-	51,180
Appropriation and distribution of earnings:											
Legal reserve	-	-	10,718	-	(10,718)	-	-	-	-	-	-
Special reserve	-	-	-	9,786	(9,786)	-	-	-	-	-	-
Cash dividends distributed to shareholders	-	-	-	-	(86,719)	(86,719)	-	-	-	-	(86,719)
Cash dividends distributed from capital surplus	-	(30,470)	-	-	-	-	-	-	-	-	(30,470)
Disposal of financial Assets at fair value through other comprehensive income	-	-	-	-	4,080	4,080	-	(4,080)	(4,080)	-	-
Balance of December 31, 2025	\$ 478,753	659,704	175,411	9,786	354,683	539,880	(2,989)	(64,945)	(67,934)	(85,925)	1,524,478

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Unictron Technologies Corporation
Parent-Company-Only of Statement of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Income before income tax of the period	\$ 129,125	105,020
Adjustments for:		
Income and expenses items		
Depreciation expenses	114,972	115,944
Amortization expenses	7,736	6,113
Expected credit impairment loss (reversal benefit)	144	(466)
Interest expenses	1,741	1,172
Interest income	(5,393)	(4,886)
Dividend income	(14,725)	(17,452)
Share of losses of subsidiaries recognized using the equity method	24,038	7,366
Gain on disposal of property, plant and equipment	-	(51,964)
Losses on lease termination	6	-
Rrealized gain on sales between affiliated companies	(1,823)	(218)
Total income and expenses items	126,696	55,609
Changes in assets/liabilities related to operating activities:		
Net changes in assets related to operating activities:		
Financial assets at fair value through profit or loss	(33)	3,945
Notes and accounts receivable	11,504	10,928
Accounts receivable - related parties	(9,245)	(9,156)
Other receivables - related parties	16,248	(18,530)
Inventories	10,406	69,251
Prepayments and other current assets	(2,855)	(1,016)
Total net changes in assets related to operating activities	26,025	55,422
Net changes in liabilities related to operating activities:		
Financial liabilities at fair value through profit or loss	818	2,224
Notes and accounts payable	(6,244)	21,151
Accounts payable - related parties	242	132
Other payables	(1,478)	(3,790)
Other payables - related parties	613	(313)
Provision for liabilities	112	35
Other current liabilities	(10,439)	11,753
Net defined benefit liabilities	(1,061)	(800)
Total net changes in liabilities related to operating activities	(17,437)	30,392
Total net changes in assets and liabilities related to operating activities	8,588	85,814
Total adjustments	135,284	141,423
Cash inflows from operations	264,409	246,443
Interest received	5,380	4,856
Interest paid	(1,854)	(1,059)
Income taxes paid	(9,690)	(29,295)
Net cash inflows from operating activities	258,245	220,945

(Continued)

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Unictron Technologies Corporation

Parent-Company-Only of Statement of Cash Flows (continued)

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(94,916)	(190,598)
Disposal of financial assets at fair value through other comprehensive income	93,704	95,353
Increase in financial assets measured at amortized cost	-	(159,130)
Decrease in financial assets measured at amortized cost	145,000	215,000
Acquisition of investments accounted for using the equity method	-	(80,908)
Acquisition of property, plant and equipment (including prepayments for equipment)	(55,090)	(35,516)
Price for disposal of property, plant and equipment	1,293	239,529
Acquisition of intangible assets	-	(17,918)
Increase in refundable deposits	(1,157)	(1,006)
Dividends received	14,725	17,452
Net cash inflows from investing activities	<u>103,559</u>	<u>82,258</u>
Cash flows from financing activities:		
Increase (decrease) in short-term borrowings	(23,018)	23,018
Principal repayment of leases	(25,511)	(20,748)
Cash dividends paid	(117,189)	(168,751)
Net cash outflows from financing activities	<u>(165,718)</u>	<u>(166,481)</u>
Increase (decrease) in cash and cash equivalents of the period	196,086	136,722
Balance of cash and cash equivalents at beginning of period	499,688	362,966
Balance of cash and cash equivalents at end of period	<u><u>\$ 695,774</u></u>	<u><u>499,688</u></u>