



長廣精機股份有限公司

Eternal Precision Mechanics Co., Ltd.

2026 Annual Shareholders' Meeting

Meeting Handbook

Time: 9:30 a.m., Wednesday, June 24, 2026

Location: Pearl Hall, Jubilee Hall, No. 8, Zhongqin Road, Qianzhen District,
Kaohsiung City, Taiwan

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Eternal Precision Mechanics Co., Ltd.

2026 Annual Shareholders' Meeting

Chapter 1. Meeting Procedure

1. Call the Meeting to Order
2. Chairperson Remarks
3. Reports
4. Ratifications
5. Discussions
6. Extemporaneous Motions
7. Adjournment

Chapter 2. Meeting Agenda

Time: 9:30 a.m., Wednesday, June 24, 2026

Location: Pearl Hall, Jubilee Hall, No. 8, Zhongqin Road, Qianzhen District, Kaohsiung City, Taiwan

Meeting Format: Physical Shareholders' Meeting

Meeting Agenda:

- I. Call the Meeting to Order
- II. Chairperson Remarks
- III. Reports:
 1. 2025 Business Report
 2. Audit Committee's Review Report on the 2025 Financial Statements
 3. Report on the Distribution of 2025 Employees' Compensation and Directors' Remuneration
 4. 2025 Earnings Distribution Proposal
 5. Proposal for Amendments to the Company's "Procedures for Ethical Management and Guidelines for Conduct"
- IV. Ratifications:
 1. 2025 Business Report and Financial Statements
 2. 2025 Earnings Distribution Proposal
- V. Discussions:
 1. Proposal for Lifting Non-Competition Restrictions on Directors
- VI. Extemporaneous Motions
- VII. Adjournment

I. Reports

Item 1.

Proposal: 2025 Business Report.

Explanation: Please refer to Attachment I (Pages 7-9) for the Company's 2025 Business Report.

Item 2.

Proposal: Audit Committee's Review Report on the 2025 Financial Statements.

Explanation: Please refer to Attachment II (Page 10) for the Audit Committee's Review Report.

Item 3.

Proposal: 2025 Distribution of Employees' Compensation and Directors' Remuneration.

Explanation:

1. The distribution of employees' compensation and directors' remuneration was handled in accordance with the Company Act and the Company's Articles of Incorporation.
2. For 2025, employees' compensation in the amount of NT\$2,629,476 had been accrued. Based on 1.16% of the annual profit, the payable amount should be NT\$3,222,400, representing an increase of NT\$592,924 over the originally accrued amount. The difference will be accounted for as a change in accounting estimate and recognized in the profit or loss of the following year.
3. Of the employee compensation stated in the preceding paragraph, NT\$1,132,680 is allocated as compensation for frontline employees, representing approximately 35.15%.
4. For 2025, directors' remuneration in the amount of NT\$2,711,564 had been accrued. Based on 0.99% of the annual profit, the payable amount should be NT\$2,780,000, representing an increase of NT\$68,436 over the originally accrued amount. The difference will be accounted for as a change in accounting estimate and recognized in the profit or loss of the following year.
5. All employees' compensation and directors' remuneration for the current year shall be distributed in cash, and the Chairman is authorized to handle all related matters.

Item 4.

Proposal: 2025 Earnings Distribution Proposal.

Explanation:

1. Pursuant to Article 38 of the Company's Articles of Incorporation, if earnings are distributed in cash, the Board of Directors is authorized to approve a special resolution and subsequently report the matter to the shareholders' meeting. The Board of Directors has resolved to distribute cash dividends in the amount of NT\$169,481,275, at NT\$2.15 per share.
2. Cash dividends shall be distributed down to the nearest NT dollar (with fractional amounts below NT\$1 rounded down). Fractional amounts not distributed shall be recognized as other income of the Company.
3. As resolved by the Board of Directors, the record date for cash dividend distribution is set on April 30, 2026, and the payment date is set on May 20, 2026.

Item 5.

Proposal: Amendments to the Company's "Procedures for Ethical Management and Guidelines for Conduct."

Explanation: To align with the Company's organizational restructuring, the "Procedures for Ethical Management and Guidelines for Conduct" has been amended. Please refer to Attachment III (Pages 11-12) for the comparison table of the amended provisions.

II. Ratifications

Item 1.

Proposal: 2025 Business Report and Financial Statements. (Proposed by the Board)

Explanation:

1. The Company's 2025 financial statements, including the Business Report, Balance Sheet, Statement of Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flows, were reviewed and completed by the Audit Committee on March 11, 2026, with a written review report issued accordingly, and were subsequently approved by the Board of Directors on the same date.
2. Please refer to Attachment I (Pages 7-9) and Attachment IV (Pages 13-32) for the aforementioned Business Report and Financial Statements.
3. Submitted for ratification.

Resolution:

Item 2.

Proposal: 2025 Earnings Distribution Proposal. (Proposed by the Board)

Explanation:

1. The Company's net income after tax for 2025 amounted to NT\$219,974,189. After adding actuarial gains from the defined benefit plan of NT\$1,086,870, deducting 10% legal reserve of NT\$22,106,106, and appropriating special reserve of NT\$28,847,669 in accordance with applicable laws and regulations, the distributable earnings attributable to 2025 amounted to NT\$170,107,284. Please refer to Attachment V (Page 33) for the 2025 Earnings Distribution Table.
2. Submitted for ratification.

Resolution:

III. Discussions

Item 1.

Proposal: Proposal for Lifting Non-Competition Restrictions on Directors.

(Proposed by the Board)

Explanation:

1. Pursuant to Article 209 of the Company Act, a director engaging in any act for himself/herself or on behalf of another person that falls within the scope of the Company's business operations shall explain the material details of such act to the shareholders' meeting and obtain its approval.
2. Due to changes in the Company's directors and their concurrent positions, certain concurrent positions held by directors involve companies whose business nature is identical or similar to that of the Company, thereby constituting competitive activities. Accordingly, it is proposed that the shareholders' meeting approve the lifting of non-competition restrictions on such directors. Please refer to Attachment VI (Page 34) for details of the proposed waiver of non-competition restrictions.
3. Submitted for resolution.

Resolution:

IV. Extemporaneous Motions

V. Adjournment

Attachment I.

Eternal Precision Mechanics Co., Ltd.

2025 Business Report

Looking back on 2025, the global semiconductor industry was driven by the rapid growth of generative artificial intelligence and high-performance computing, which fueled increasing demand for advanced packaging technologies and accelerated the evolution of ABF substrates toward larger sizes and higher layer counts. Although advancements in high-end technologies created significant market opportunities, uncertainties surrounding the global economy and tariff policies during the first half of the year led customers to adopt a cautious approach toward capital expenditures. Demand gradually recovered in the second half of the year; however, challenges remained due to fluctuations in raw material prices and production capacity adjustments. Amid these multiple uncertainties, the Company leveraged its years of expertise in precision assembly technology for high-end vacuum lamination equipment, together with strong market penetration and efficient operational management capabilities, to respond effectively to changes in the external environment. Overall, while the Company's revenue and profitability slightly moderated due to fluctuations in the industry environment, gross margin remained comparable to previous years as a result of an optimized product mix, demonstrating the resilience of the Company's core competitiveness.

Looking ahead to 2026, with inventory adjustments largely completed in 2025 and technological advancements continuing to accelerate, the high-end ABF substrate market is expected to experience a full recovery, particularly in demand for large-size and high-layer-count advanced packaging applications. The Company will continue to focus on achieving ultimate optimization in lamination precision and vacuum environment control to maintain its technological leadership. At the same time, the Company is actively positioning itself for next-generation semiconductor material innovations by investing in the development of high-precision lamination equipment for glass substrates and new composite material packaging technologies. Through ongoing technological upgrades and flexible customization capabilities, the Company aims to satisfy increasingly stringent market requirements for fine-line circuit layouts and highly reliable packaging solutions, while continuing to lead vacuum lamination technology into a new era.

The operating results for 2025 are summarized as follows:

I. 2025 Operating Results (Consolidated)

1. Financial performance:

Unit: NT\$ thousand

Item	2025
Operating revenue	1,897,890
Gross profit	850,214
Operating income	408,883
Non-operating income and expenses	6,643
Income before tax	415,526
Net income for the year	219,974
Net income attributable to owners of the Company	219,974

2. Profitability analysis (consolidated):

Financial structure	Liabilities to assets ratio (%)	38
	Ratio of long-term capital to property, plant and equipment (%)	1,451
Solvency	Current ratio (%)	324
	Quick ratio (%)	241
Profitability	Return on assets (%)	8
	Return on equity (%)	14
	Net profit margin (%)	12
	Basic earnings per share (NT\$)	3.11

II. Research and Development Plans:

1. Short-term development plans

- (1) Enhance lamination precision, flexibility, and customization capabilities to meet the demands of advanced packaging applications.
- (2) Expand into the high-end semiconductor markets in Europe and North America to strengthen the Company's global market position.
- (3) Accelerate the iteration of core technologies and extend applications into emerging electronic component sectors.

2. Medium- and long-term development plans
 - (1) Develop advanced packaging lamination technologies and collaborate in establishing industry standards.
 - (2) Optimize packaging processes and build a standardized, highly compatible innovation platform.

III. Business Strategies and Production/Sales Policies

The Company continues to strengthen cross-functional collaboration within the group organization and implement lean resource management, with the objective of enhancing operational resilience while maximizing overall cost efficiency. Leveraging fully automated vacuum laminating machines as its core technological foundation, the Company remains focused on deepening its core R&D capabilities and proactively extending applications into key semiconductor sectors, including artificial intelligence and high-performance computing. Through highly specialized products, the Company directly addresses the advanced packaging market and precisely meets global demand for high-end equipment. In addition, adhering to the philosophy of “co-creation and shared prosperity,” the Company actively collaborates with partners across the industry chain to advance technological cooperation. By sharing technical resources and accelerating innovation, the Company not only strengthens its next-generation equipment development capabilities but also ensures the continued creation of sustainable corporate value amid an evolving global landscape.

Chairman:
Liao Heng-Ning

President:
Kazutoshi Iwata

Accounting
Supervisor:
Lee Hsiao-Ying

Attachment II.

Eternal Precision Mechanics Co., Ltd.

Audit Committee's Review Report

The Board of Directors has prepared and submitted the Company's 2025 Business Report, earnings distribution proposal, parent company only financial statements, and consolidated financial statements. The Audit Committee has completed its review of the aforementioned documents and found no inconsistencies or non-compliance. Accordingly, this Review Report is issued pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act mutatis mutandis for your examination.

Respectfully submitted to

The 2026 Annual Shareholders' Meeting of the Company

Eternal Precision Mechanics Co., Ltd.

Convener of the Audit Committee:

Lai Hsin-Chung

March 11, 2026

Attachment III.

Eternal Precision Mechanics Co., Ltd.

Comparison Table for Amendments to the “Procedures for Ethical Management and Guidelines for Conduct”

After Amendment	Before Amendment	Reason for Amendment
<p>Article 23: The Company encourages both internal and external parties to report any dishonest, unethical, or improper conduct... (omitted). The Company further undertakes to protect whistleblowers from any unfair treatment arising from such reporting. The Company’s <u>Management Department</u> serves as the designated whistleblowing unit and shall handle reported cases in accordance with the following procedures:</p> <p>I. If the reported matter involves general employees, it shall be escalated to the relevant department head. If it involves directors or senior management, it shall be escalated to the independent directors.</p> <p>II. The <u>Management Department</u> and the relevant supervisor or personnel receiving the report shall promptly investigate the facts. Where necessary, assistance may be provided by the legal compliance unit or other relevant departments.</p> <p>III. If the investigation confirms that the reported individual has violated applicable laws or the Company’s integrity management policies and regulations, the Company shall immediately require the cessation of such conduct and take appropriate disciplinary actions. Where necessary, the matter shall be reported to</p>	<p>Article 23: The Company encourages both internal and external parties to report any dishonest, unethical, or improper conduct... (omitted). The Company further undertakes to protect whistleblowers from any unfair treatment arising from such reporting. The Company’s Administration Unit and Management Department serve as the designated whistleblowing units and shall handle reported cases in accordance with the following procedures:</p> <p>I. If the reported matter involves general employees, it shall be escalated to the relevant department head. If it involves directors or senior management, it shall be escalated to the independent directors.</p> <p>II. The Administration Unit, Management Department and the relevant supervisor or personnel receiving the report shall promptly investigate the facts. Where necessary, assistance may be provided by the legal compliance unit or other relevant departments.</p> <p>III. If the investigation confirms that the reported individual has violated applicable laws or the Company’s integrity management policies and regulations, the Company shall immediately require the cessation of such conduct and take appropriate disciplinary</p>	<p>To align with the Company’s organizational restructuring, the responsibility of the “Administration Unit” for receiving and handling whistleblowing cases is removed, and such matters will be centrally managed by the Management Department.</p>

After Amendment	Before Amendment	Reason for Amendment
<p>competent authorities, referred to judicial agencies for investigation, or pursued through legal proceedings for damages in order to protect the Company’s reputation and interests.</p> <p>IV. All whistleblowing reports, investigation processes, and outcomes shall be documented in writing and retained for at least five years. Such records may be stored electronically. If litigation related to the reported matter arises before the retention period expires, the relevant documents shall be preserved until the conclusion of the litigation.</p> <p>V. For substantiated cases, the relevant departments shall review internal control systems and operational procedures and propose corrective and preventive measures to prevent recurrence of similar conduct.</p> <p>VI. The designated responsible unit shall report whistleblowing cases, handling procedures, and subsequent improvement measures to the Board of Directors.</p>	<p>actions. Where necessary, the matter shall be reported to competent authorities, referred to judicial agencies for investigation, or pursued through legal proceedings for damages in order to protect the Company’s reputation and interests.</p> <p>IV. All whistleblowing reports, investigation processes, and outcomes shall be documented in writing and retained for at least five years. Such records may be stored electronically. If litigation related to the reported matter arises before the retention period expires, the relevant documents shall be preserved until the conclusion of the litigation.</p> <p>V. For substantiated cases, the relevant departments shall review internal control systems and operational procedures and propose corrective and preventive measures to prevent recurrence of similar conduct.</p> <p>VI. The designated responsible unit shall report whistleblowing cases, handling procedures, and subsequent improvement measures to the Board of Directors.</p>	
<p>Article 27: This code was first adopted on December 4, 2024. 1st amendment: March 12, 2025. 2nd amendment: August 6, 2025. 3rd amendment: December 24, 2025.</p>	<p>Article 27: This code was first adopted on December 4, 2024. 1st amendment: March 12, 2025. 2nd amendment: August 6, 2025.</p>	<p>To add the amendment dates and revision history.</p>



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INDEPENDENT AUDITORS' REPORT

Eternal Precision Mechanics Co., Ltd.

Opinion

We have audited the accompanying parent company only financial statements of Eternal Precision Mechanics Co., Ltd. (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 the notes to the parent company only financial statements, including material accounting policy information. (collectively referred to as the "parent company only financial statements").

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only 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 of Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China (TWSA). 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. 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 identified in the Company's parent company only financial statements for the year ended December 31, 2025 is described as follows:

THE TIME AND OCCURRENCE OF REVENUE RECOGNITION FROM SALE OF VACUUM LAMINATOR

1. Description

The unit price and profit margin of the vacuum laminator sold by the subsidiaries are higher. In addition, taking into account the characteristics and risks of the industry, we identified the time and occurrence of the above revenue recognition as a key audit matter in accordance with Communicating Key Audit Matters in the Independent Auditor's Report of TWSA.

2. The audit procedures we performed in response to the above key audit matters are as follows:

- a. We obtained an understanding of the relevant process and the control of revenue recognition in vacuum laminator and tested their effectiveness.
- b. We performed the test of details, which selected the samples for a certain period before and after the end of the year and obtained supporting documents or evidence to confirm that the revenue of the vacuum laminator has been recognized in the appropriate period.
- c. We performed the test of details, which selected the samples for the full year and obtained supporting documents or evidence to confirm that the revenue transactions of the vacuum laminator have been installed and the control has been transferred.
- d. We performed a sampling review of significant sales returns and allowances occurring subsequent to year-end to determine if there are any irregularities in revenue recognition.

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

In preparing the parent company only financial statements, management is responsible for assessing the 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 or supervisor, 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 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 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 Chao-Chun Wang and Hsiu-Wen Chen.

Wang, Chao - Chun CHEN HSIU-WEN

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 2026

Notice to Readers

The accompanying parent company only financial statements are intended only to present the parent company only 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 parent company only financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying parent company only 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 parent company only financial statements shall prevail.

Eternal Precision Mechanics Co., Ltd.

PARENT COMPANY ONLY BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash (Notes 4 and 6)	\$ 434,487	24	\$ 534,139	30
Accounts receivable, net (Notes 4 and 7)	24,269	1	27,670	2
Accounts receivable from related parties, net (Notes 4, 7 and 24)	28,741	2	32,627	2
Other receivables (Notes 7 and 24)	8,653	1	323	-
Current tax assets (Notes 4 and 19)	7,553	-	6,067	-
Inventories (Notes 4, 5 and 8)	43,380	2	21,668	1
Prepayments	3,993	-	4,603	-
Total current assets	<u>551,076</u>	<u>30</u>	<u>627,097</u>	<u>35</u>
NON-CURRENT ASSETS				
Investments accounted for using the equity method (Notes 4 and 9)	1,216,855	67	1,156,975	64
Property, plant and equipment (Notes 4 and 10)	22,555	1	7,869	-
Right-of-use assets (Notes 4, 11 and 24)	26,512	2	15,403	1
Intangible assets (Notes 4 and 12)	584	-	1,017	-
Deferred tax assets (Notes 4 and 19)	5,315	-	1,085	-
Guarantee deposits paid (Note 24)	1,174	-	728	-
Total non-current assets	<u>1,272,995</u>	<u>70</u>	<u>1,183,077</u>	<u>65</u>
TOTAL	<u>\$ 1,824,071</u>	<u>100</u>	<u>\$ 1,810,174</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Accounts payable	\$ 1,050	-	\$ 2,543	-
Accounts payable to related parties (Note 24)	13,815	1	9,991	1
Other payables (Notes 13 and 24)	12,140	1	10,932	1
Current tax liabilities (Notes 4 and 19)	1,854	-	-	-
Provisions - current (Notes 4 and 14)	1,713	-	4,934	-
Lease liabilities - current (Notes 4, 11 and 24)	6,697	-	5,513	-
Other current liabilities	535	-	524	-
Total current liabilities	<u>37,804</u>	<u>2</u>	<u>34,437</u>	<u>2</u>
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Notes 4 and 19)	177,115	10	158,363	9
Lease liabilities - non-current (Notes 4, 11 and 24)	20,075	1	10,265	-
Total non-current liabilities	<u>197,190</u>	<u>11</u>	<u>168,628</u>	<u>9</u>
Total liabilities	<u>234,994</u>	<u>13</u>	<u>203,065</u>	<u>11</u>
EQUITY (Note 16)				
Ordinary shares	708,285	39	708,285	39
Capital surplus	600,658	33	813,144	45
Retained earnings				
Legal reserve	87,920	5	58,077	3
Special reserve	364,953	20	-	-
Unappropriated earnings	221,061	12	394,796	22
Total retained earnings	673,934	37	452,873	25
Other equity	(393,800)	(22)	(367,193)	(20)
Total equity	<u>1,589,077</u>	<u>87</u>	<u>1,607,109</u>	<u>89</u>
TOTAL	<u>\$ 1,824,071</u>	<u>100</u>	<u>\$ 1,810,174</u>	<u>100</u>

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

(With Deloitte & Touche auditors' report dated March 11, 2026)

Eternal Precision Mechanics Co., Ltd.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Year Ended December 31			
	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 17 and 24)	\$ 154,191	100	\$ 308,317	100
OPERATING COSTS (Notes 8, 18 and 24)	<u>77,975</u>	<u>50</u>	<u>247,105</u>	<u>80</u>
GROSS PROFIT	76,216	50	61,212	20
UNREALIZED PROFIT ON SALES	<u>4,107</u>	<u>3</u>	<u>624</u>	<u>-</u>
REALIZED GROSS PROFIT	<u>72,109</u>	<u>47</u>	<u>60,588</u>	<u>20</u>
OPERATING EXPENSES (Notes 7 and 18)				
Selling and marketing expenses	22,732	15	19,315	6
General and administrative expenses	90,251	58	62,537	21
Research and development expenses	16,931	11	3,211	1
Reversal of expected credit loss	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
Total operating expenses	<u>129,914</u>	<u>84</u>	<u>85,062</u>	<u>28</u>
LOSS FROM OPERATIONS	<u>(57,805)</u>	<u>(37)</u>	<u>(24,474)</u>	<u>(8)</u>
NON-OPERATING INCOME AND EXPENSES (Notes 18 and 24)				
Interest income	2,408	1	2,741	1
Other income	8,350	5	1,323	-
Other gains and losses	9,188	6	(81)	-
Finance costs	(620)	-	(1,036)	-
Share of profit of subsidiaries	<u>311,315</u>	<u>202</u>	<u>399,104</u>	<u>130</u>
Total non-operating income and expenses	<u>330,641</u>	<u>214</u>	<u>402,051</u>	<u>131</u>
PROFIT BEFORE INCOME TAX	272,836	177	377,577	123
INCOME TAX EXPENSE (Notes 4 and 19)	<u>52,862</u>	<u>34</u>	<u>78,823</u>	<u>26</u>
NET PROFIT FOR THE YEAR	<u>219,974</u>	<u>143</u>	<u>298,754</u>	<u>97</u>

(Continued)

Eternal Precision Mechanics Co., Ltd.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Year Ended December 31			
	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)				
(Notes 16 and 19)				
Items that will not be reclassified subsequently to profit or loss:				
Share of other comprehensive income (loss) of subsidiaries accounted for using the equity method	\$ 1,359	1	\$ (400)	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	(272)	(1)	80	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	<u>(26,607)</u>	<u>(17)</u>	<u>(39,629)</u>	<u>(13)</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(25,520)</u>	<u>(17)</u>	<u>(39,949)</u>	<u>(13)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 194,454</u>	<u>126</u>	<u>\$ 258,805</u>	<u>84</u>
EARNINGS PER SHARE (Note 20)				
Basic	\$ 3.11		\$ 4.22	
Diluted	3.11		4.22	

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

(With Deloitte & Touche auditors' report dated March 11, 2026)

Eternal Precision Mechanics Co., Ltd.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars, Except Dividends Per Share)

	Ordinary Shares	Capital Surplus	Retained Earnings			Total Retained Earnings	Other Equity Exchange Differences on Translating Foreign Operations	Total Equity
			Legal Reserve	Special Reserve	Unappropriated Earnings			
BALANCE AT JANUARY 1, 2024	\$ 615,600	\$ 811,644	\$ 28,289	\$ -	\$ 372,510	\$ 400,799	\$ (327,564)	\$ 1,500,479
Appropriation of the 2023 earnings								
Legal reserve appropriated	-	-	29,788	-	(29,788)	-	-	-
Cash dividends	-	-	-	-	(153,975)	(153,975)	-	(153,975)
Share dividends	92,385	-	-	-	(92,385)	(92,385)	-	-
	92,385	-	29,788	-	(276,148)	(246,360)	-	(153,975)
Net profit for the year ended December 31, 2024	-	-	-	-	298,754	298,754	-	298,754
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	(320)	(320)	(39,629)	(39,949)
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	298,434	298,434	(39,629)	258,805
Share-based payment transactions (Notes 16 and 21)	300	1,500	-	-	-	-	-	1,800
BALANCE AT DECEMBER 31, 2024	708,285	813,144	58,077	-	394,796	452,873	(367,193)	1,607,109
Appropriation of the 2024 earnings								
Legal reserve appropriated	-	-	29,843	-	(29,843)	-	-	-
Special reserve appropriated	-	-	-	364,953	(364,953)	-	-	-
	-	-	29,843	364,953	(394,796)	-	-	-
Cash dividends distribution from capital surplus	-	(212,486)	-	-	-	-	-	(212,486)
Net profit for the year ended December 31, 2025	-	-	-	-	219,974	219,974	-	219,974
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	1,087	1,087	(26,607)	(25,520)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	221,061	221,061	(26,607)	194,454
BALANCE AT DECEMBER 31, 2025	\$ 708,285	\$ 600,658	\$ 87,920	\$ 364,953	\$ 221,061	\$ 673,934	\$ (393,800)	\$ 1,589,077

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

(With Deloitte & Touche auditors' report dated March 11, 2026)

Eternal Precision Mechanics Co., Ltd.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Year Ended December 31	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 272,836	\$ 377,577
Income and expense items for:		
Depreciation expense	7,980	7,229
Amortization expense	433	328
Reversal of expected credit loss	-	(1)
Finance costs	620	1,036
Interest income	(2,408)	(2,741)
Share of the profit of subsidiaries	(311,315)	(399,104)
Impairment loss recognized on non-financial assets	5,659	2,546
Unrealized gain on the transactions with subsidiaries	4,107	624
Recognize (reverse) of provision	(2,200)	226
Others	(349)	266
Changes in operating assets and liabilities		
Accounts receivable	3,401	(11,304)
Accounts receivable from related parties	3,886	55,161
Other receivables	(8,330)	2,472
Inventories	(27,371)	166,694
Prepayments	610	1,006
Contract liabilities	-	(154,603)
Accounts payable	(1,493)	(2,855)
Accounts payable from related parties	3,824	5,757
Other payables	208	(5,714)
Provisions	(1,021)	(541)
Other current liabilities	11	(1,137)
Cash generated from (used in) operations	(50,912)	42,922
Interest received	2,408	2,741
Interest paid	(620)	(1,142)
Income taxes paid	(38,244)	(59,866)
Net cash used in operating activities	<u>(87,368)</u>	<u>(15,345)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for property, plant and equipment	(15,176)	(158)
Increase in refundable deposits	(446)	-
Dividends received	<u>222,080</u>	<u>207,400</u>
Net cash generated from investing activities	<u>206,458</u>	<u>207,242</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of short-term borrowings	-	(150,000)
Repayment of the principal portion of lease liabilities	(6,256)	(5,717)
Dividends paid	(212,486)	(153,975)
Exercise of employee share options	<u>-</u>	<u>1,800</u>
Net cash used in financing activities	<u>(218,742)</u>	<u>(307,892)</u>

(Continued)

Eternal Precision Mechanics Co., Ltd.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Year Ended December 31	
	2025	2024
NET DECREASE IN CASH	\$ (99,652)	\$ (115,995)
CASH AT THE BEGINNING OF THE YEAR	<u>534,139</u>	<u>650,134</u>
CASH AT THE END OF THE YEAR	<u>\$ 434,487</u>	<u>\$ 534,139</u>

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

(With Deloitte & Touche auditors' report dated March 11, 2026)

INDEPENDENT AUDITORS' REPORT

Eternal Precision Mechanics Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of Eternal Precision Mechanics Co., Ltd. (the “Company”) and its subsidiaries, which comprise the consolidated balance sheets as of December 31, 2025 and 2024, 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 Company and its subsidiaries as of December 31, 2025 and 2024, and their consolidated financial performance and their 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 (FSC) of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation of Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China (TWSA). 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 Company 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. Based on our audits and the report of other auditors, 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 identified in the Company and its subsidiaries' consolidated financial statements for the year ended December 31, 2025 is described as follows:

THE TIME AND OCCURRENCE OF REVENUE RECOGNITION FROM SALE OF VACUUM LAMINATOR

1. Description

The unit price and profit margin of the vacuum laminator sold by the Company and its subsidiaries are higher. In addition, taking into account the characteristics and risks of the industry, we identified the time and occurrence of the above revenue recognition as a key audit matter in accordance with Communicating Key Audit Matters in the Independent Auditor's Report of TWSA.

2. The audit procedures we performed in response to the above key audit matters are as follows:

- a. We obtained an understanding of the relevant process and the control of revenue recognition in vacuum laminator and tested their effectiveness.
- b. We performed the test of details, which selected the samples for a certain period before and after the end of the year and obtained supporting documents or evidence to confirm that the revenue of the vacuum laminator has been recognized in the appropriate period.
- c. We performed the test of details, which selected the samples for the full year and obtained supporting documents or evidence to confirm that the revenue transactions of the vacuum laminator have been installed and the control has been transferred.
- d. We performed a sampling review of significant sales returns and allowances occurring subsequent to year-end to determine if there are any irregularities in revenue recognition.

Other Matter

We have also audited the parent company only financial statements of the Company 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, and IFRS, IAS, IFRIC and SIC endorsed and issued into effect by the FSC 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 Company 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 the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee or supervisor, are responsible for overseeing the Company 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:

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 Company and its subsidiaries' 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 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 the Company and its subsidiaries 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 Company and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the Company and its subsidiaries' 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 Chao-Chun Wang and Hsiu-Wen Chen.

Wang, Chao - Chun

CHEN HSIU-WEN

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 11, 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.

Eternal Precision Mechanics Co., Ltd. and Subsidiaries

CONSOLIDATED BALANCE SHEETS (In Thousands of New Taiwan Dollars)

ASSETS	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
CURRENT ASSETS				
Cash (Notes 4 and 6)	\$ 1,131,920	44	\$ 1,717,929	54
Notes receivable, net (Notes 4 and 7)	437	-	1,302	-
Accounts receivable, net (Notes 4, 5 and 7)	459,475	18	450,412	14
Accounts receivable from related parties, net (Notes 4, 5, 7 and 26)	11	-	582	-
Other receivables (Notes 7 and 26)	84,764	3	52,865	2
Current tax assets (Notes 4 and 21)	7,553	-	6,067	-
Inventories (Notes 4, 5 and 8)	566,207	22	634,032	20
Prepayment	17,387	1	17,014	-
Other current assets	326	-	327	-
Total current assets	2,268,080	88	2,880,530	90
NON-CURRENT ASSETS				
Property, plant and equipment (Notes 4, 10 and 26)	129,743	5	112,894	3
Right-of-use assets (Notes 4, 11 and 26)	122,426	5	145,989	5
Goodwill (Notes 4 and 12)	28,258	1	29,174	1
Intangible assets (Notes 4 and 13)	2,375	-	2,847	-
Deferred tax assets (Notes 4 and 21)	18,670	1	17,767	1
Guarantee deposits paid (Note 26)	9,531	-	8,876	-
Other non-current assets	3,361	-	4,727	-
Total non-current assets	314,364	12	322,274	10
TOTAL	\$ 2,582,444	100	\$ 3,202,804	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 14)	\$ 283,818	11	\$ -	-
Contract liabilities - current (Notes 4 and 19)	146,490	6	522,012	17
Accounts payable	44,134	2	41,181	1
Accounts payable to related parties (Note 26)	4,760	-	3,487	-
Other payables - others (Notes 15 and 26)	99,138	4	100,945	3
Current tax liabilities (Notes 4 and 21)	53,471	2	103,851	3
Provisions - current (Notes 4 and 16)	4,457	-	7,798	-
Lease liabilities - current (Notes 4, 11 and 26)	41,727	1	53,469	2
Current portion of long-term liabilities (Note 14)	-	-	455,972	14
Other current liabilities	22,097	1	12,143	1
Total current liabilities	700,092	27	1,300,858	41
NON-CURRENT LIABILITIES				
Provisions - non-current (Notes 4 and 16)	9,662	-	9,975	-
Deferred tax liabilities (Notes 4 and 21)	177,115	7	158,363	5
Lease liabilities - non-current (Notes 4, 11 and 26)	70,075	3	87,979	3
Net defined benefit liabilities (Notes 4 and 17)	33,786	1	38,520	1
Other non-current liabilities	2,637	-	-	-
Total non-current liabilities	293,275	11	294,837	9
Total liabilities	993,367	38	1,595,695	50
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 18)				
Ordinary shares	708,285	28	708,285	22
Capital surplus	600,658	23	813,144	25
Retained earnings				
Legal reserve	87,920	3	58,077	2
Special reserve	364,953	14	-	-
Unappropriated earnings	221,061	9	394,796	12
Total retained earnings	673,934	26	452,873	14
Other equity	(393,800)	(15)	(367,193)	(11)
Total equity	1,589,077	62	1,607,109	50
TOTAL	\$ 2,582,444	100	\$ 3,202,804	100

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

(With Deloitte & Touche auditors' report dated March 11, 2026)

Eternal Precision Mechanics Co., Ltd. and Subsidiaries

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Year Ended December 31			
	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 19 and 26)	\$ 1,897,890	100	\$ 2,233,812	100
OPERATING COSTS (Notes 8, 17, 20 and 26)	<u>1,047,676</u>	<u>55</u>	<u>1,238,139</u>	<u>56</u>
GROSS PROFIT	<u>850,214</u>	<u>45</u>	<u>995,673</u>	<u>44</u>
OPERATING EXPENSES (Notes 7, 17, 20 and 26)				
Selling and marketing expenses	204,674	11	192,695	9
General and administrative expenses	218,262	11	215,514	10
Research and development expenses	27,510	1	11,615	-
Expected credit loss (reversal of expected credit loss)	<u>(9,115)</u>	<u>-</u>	<u>12,231</u>	<u>-</u>
Total operating expenses	<u>441,331</u>	<u>23</u>	<u>432,055</u>	<u>19</u>
PROFIT FROM OPERATIONS	<u>408,883</u>	<u>22</u>	<u>563,618</u>	<u>25</u>
NON-OPERATING INCOME AND EXPENSES (Notes 20 and 26)				
Interest income	4,007	-	3,026	-
Other income	6,481	-	8,512	-
Other gains and losses	5,292	-	(3,681)	-
Finance costs	<u>(9,137)</u>	<u>-</u>	<u>(11,935)</u>	<u>-</u>
Total non-operating income and expenses	<u>6,643</u>	<u>-</u>	<u>(4,078)</u>	<u>-</u>
PROFIT BEFORE INCOME TAX	415,526	22	559,540	25
INCOME TAX EXPENSE (Notes 4 and 21)	<u>195,552</u>	<u>11</u>	<u>260,786</u>	<u>11</u>
NET PROFIT FOR THE YEAR	<u>219,974</u>	<u>11</u>	<u>298,754</u>	<u>14</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 17, 18 and 21)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	1,998	-	(588)	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	(911)	-	268	-

(Continued)

Eternal Precision Mechanics Co., Ltd. and Subsidiaries

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Year Ended December 31			
	2025		2024	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statement of foreign operations	\$ (26,607)	(1)	\$ (39,629)	(2)
Other comprehensive income (loss) for the year, net of income tax	(25,520)	(1)	(39,949)	(2)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 194,454</u>	<u>10</u>	<u>\$ 258,805</u>	<u>12</u>
NET PROFIT (LOSS) ATTRIBUTABLE TO:				
Owners of the Company	<u>\$ 219,974</u>	<u>12</u>	<u>\$ 298,754</u>	<u>13</u>
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:				
Owners of the Company	<u>\$ 194,454</u>	<u>10</u>	<u>\$ 258,805</u>	<u>12</u>
EARNINGS PER SHARE (Note 22)				
Basic	\$ 3.11		\$ 4.22	
Diluted	3.11		4.22	

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

(Concluded)

(With Deloitte & Touche auditors' report dated March 11, 2026)

Eternal Precision Mechanics Co., Ltd. And Subsidiaries

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(In Thousands of New Taiwan Dollars, Except Dividends Per Share)

	Ordinary Shares	Capital Surplus	Retained Earnings			Total Retained Earnings	Other Equity Exchange Differences on Translating Foreign Operations	Total Equity
			Legal Reserve	Special Reserve	Unappropriated Earnings			
BALANCE AT JANUARY 1, 2024	\$ 615,600	\$ 811,644	\$ 28,289	\$ -	\$ 372,510	\$ 400,799	\$ (327,564)	\$ 1,500,479
Appropriation of the 2023 earnings	-	-	-	-	-	-	-	-
Legal reserve appropriated	-	-	29,788	-	(29,788)	-	-	-
Cash dividends	-	-	-	-	(153,975)	(153,975)	-	(153,975)
Share dividends	92,385	-	-	-	(92,385)	(92,385)	-	-
	92,385	-	29,788	-	(276,148)	(246,360)	-	(153,975)
Net profit for the year ended December 31, 2024	-	-	-	-	298,754	298,754	-	298,754
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	(320)	(320)	(39,629)	(39,949)
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	298,434	298,434	(39,629)	258,805
Share-based payment transactions (Notes 16 and 21)	300	1,500	-	-	-	-	-	1,800
BALANCE AT DECEMBER 31, 2024	708,285	813,144	58,077	-	394,796	452,873	(367,193)	1,607,109
Appropriation of the 2024 earnings	-	-	-	-	-	-	-	-
Legal reserve appropriated	-	-	29,843	-	(29,843)	-	-	-
Special reserve appropriated	-	-	-	364,953	(364,953)	-	-	-
	-	-	29,843	364,953	(394,796)	-	-	-
Cash dividends distribution from capital surplus	-	(212,486)	-	-	-	-	-	(212,486)
Net profit for the year ended December 31, 2025	-	-	-	-	219,974	219,974	-	219,974
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	1,087	1,087	(26,607)	(25,520)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	221,061	221,061	(26,607)	194,454
BALANCE AT DECEMBER 31, 2025	\$ 708,285	\$ 600,658	\$ 87,920	\$ 364,953	\$ 221,061	\$ 673,934	\$ (393,800)	\$ 1,589,077

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

(With Deloitte & Touche auditors' report dated March 11, 2026)

Eternal Precision Mechanics Co., Ltd. and Subsidiaries

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Year Ended December 31	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	\$ 415,526	\$ 559,540
Income and expense items for:		
Depreciation expense	73,092	74,568
Amortization expense	1,105	978
Expected credit loss (reversal of expected credit loss)	(9,115)	12,231
Interest expense	9,137	11,935
Interest income	(4,007)	(3,026)
Loss on disposal of property, plant and equipment	526	149
Impairment loss recognized on non-financial assets	15,538	8,843
Recognize (reverse) of provision	(355)	2,122
Others	(350)	266
Changes in operating assets and liabilities		
Notes receivable	905	18,173
Accounts receivable	(1,732)	(42,176)
Accounts receivable from related parties	548	5,778
Other receivables	(37,008)	52,659
Inventories	42,164	378,923
Prepayments	(373)	2,681
Other current assets	(404)	10,707
Contract liabilities	(379,042)	(280,300)
Accounts payable	5,701	(24,747)
Accounts payable from related parties	1,324	3,399
Other payables	5,525	(57,347)
Provisions	(2,946)	(1,516)
Other current liabilities	9,940	(2,261)
Net defined benefit liabilities	(1,592)	(1,005)
Other non-current liabilities	2,765	-
Cash generated from operations	146,872	730,574
Interest received	4,010	3,025
Interest paid	(10,206)	(12,039)
Income taxes paid	(233,543)	(138,584)
Net cash generated from (used in) operating activities	<u>(92,867)</u>	<u>582,976</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	(36,280)	(10,136)
Proceeds from disposal of property, plant and equipment	160	137
Decreased (increased) in refundable deposits	(911)	388
Payment for intangible assets	(670)	(552)
Decrease in other non-current assets	1,235	212
Net cash used in investing activities	<u>(36,466)</u>	<u>(9,951)</u>

(Continued)

Eternal Precision Mechanics Co., Ltd. and Subsidiaries

CONSOLIDATED STATEMENTS OF CASH FLOWS (In Thousands of New Taiwan Dollars)

	For the Year Ended December 31	
	2025	2024
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term borrowings	\$ 316,187	\$ -
Decrease in short-term borrowings	-	(150,000)
Repayments of long-term borrowings	(499,180)	(296,987)
Repayment of the principal portion of lease liabilities	(61,564)	(59,258)
Dividends paid	(212,486)	(153,975)
Exercise of employee share options	-	1,800
Net cash used in financing activities	<u>(457,043)</u>	<u>(658,420)</u>
EFFECTS OF EXCHANGE RATE CHANGES ON CASH	<u>367</u>	<u>(57,018)</u>
NET DECREASE IN CASH	(586,009)	(142,413)
CASH AT THE BEGINNING OF THE YEAR	<u>1,717,929</u>	<u>1,860,342</u>
CASH AT THE END OF THE YEAR	<u>\$ 1,131,920</u>	<u>\$ 1,717,929</u>

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

(Concluded)

(With Deloitte & Touche auditors' report dated March 11, 2026)

Attachment V.**Eternal Precision Mechanics Co., Ltd.****2025 Earnings Distribution Table**

Unit: NT\$

Item	Amount	
I. Distributable Earnings		
Opening retained earnings		0
2025 net profit after tax	219,974,189	
Actuarial gains/losses of defined benefit plans from equity-method investees	1,086,870	
Current-period net profit after tax plus items other than net profit after tax included in current-year retained earnings		221,061,059
Appropriation of legal reserve (10%)		(22,106,106)
Appropriation of special reserve in accordance with applicable regulations		(28,847,669)
Current distributable earnings		170,107,284
II. Distribution Items		
Cash dividends (NT\$2.15 per share)		(169,481,275)
III. Closing retained earnings	626,009	

Chairman:
Liao Heng-NingPresident:
Kazutoshi IwataAccounting Supervisor:
Lee Hsiao-Ying

Attachment VI.

List of Items for Lifting Non-Competition Restrictions on Directors

Names of Directors	Concurrent Positions in Other Companies
Liao Heng-Ning	Eternal Materials Co., Ltd., Director and President
	Eternal (China) Investment Co., Ltd., Director
	ETERNAL MATERIALS SINGAPORE PTE.LTD., Director
Sun Wei-Chieh	Eternal Materials Co., Ltd., Electronics Materials Business Unit, Chief Operating Officer
	Eternal Photo Electronic Material (Guangzhou) Co., Ltd., Chairman
	Eternal Photoelectric Material Industry (Yingkou) Co., Ltd., Chairman
	Eternal Electronic (Suzhou) Co., Ltd., Chairman
	Eternal Technology Corporation, Chairman
	Eternal Electronic Material (Thailand) Co., Ltd., Chairman
	Eternal Materials (Malaysia) Sdn. Bhd., Director
	Advanced PETFILM Investment Co., Ltd., Ltd., Supervisor
Lu Ching-Lai	Phoenix VII Innovation Investment Co., Ltd., Director
	Phoenix X Innovation Investment Co., Ltd., Director
	Beike Star II Venture Capital Co., Ltd., Director
	ALL RING TECH MALAYSIA SDN. BHD., Director

Appendix I.

Eternal Precision Mechanics Co., Ltd.

Rules of Procedure for Shareholders' Meetings

Article 1: To establish a sound governance system for shareholders' meetings, strengthen supervisory functions, and enhance management effectiveness, these Rules are adopted in accordance with the relevant provisions of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for compliance.

Article 2: Unless otherwise provided by applicable laws and regulations or the Company's Articles of Incorporation, the Rules of Procedure for the Company's shareholders' meetings shall be governed by these Rules.

Article 3:

1. Unless otherwise provided by applicable laws and regulations, the Company's shareholders' meetings shall be convened by the Board of Directors.
2. Where the Company convenes a virtual shareholders' meeting, unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, such meeting shall be expressly provided for in the Articles of Incorporation and resolved by the Board of Directors. The resolution to convene a virtual shareholders' meeting shall require the attendance of at least two-thirds of the directors and the approval of a majority of the directors present.
3. Any change to the method of convening the Company's shareholders' meeting shall be resolved by the Board of Directors and made no later than the date on which the notice of the shareholders' meeting is dispatched.
4. The Company shall, no later than 30 days before a regular shareholders' meeting or 15 days before a special shareholders' meeting, upload the notice of shareholders' meeting, proxy forms, and explanatory materials relating to proposals for ratification, discussion matters, election or dismissal of directors, and other agenda items in electronic form to the Market Observation Post System. In addition, no later than 21 days before a regular shareholders' meeting or 15 days before a special shareholders' meeting, the Company shall upload the shareholders' meeting handbook and supplementary meeting materials in electronic form to the Market Observation Post System. However, if the Company has paid-in capital of NT\$10 billion or more as of the end of the most recent fiscal year, or if the combined shareholding ratio of foreign and

Mainland Chinese investors recorded in the shareholders' register reached 30% or more at the most recent regular shareholders' meeting, the foregoing electronic files shall be uploaded no later than 30 days before the regular shareholders' meeting.

5. The Company shall prepare the shareholders' meeting handbook and supplementary meeting materials no later than 15 days before the shareholders' meeting and make them available for shareholders' inspection at any time. Such materials shall also be displayed at the Company and at the professional shareholder services agent appointed by the Company.
6. The shareholders' meeting handbook and supplementary meeting materials referred to in the preceding paragraph shall be made available to shareholders on the date of the shareholders' meeting in the following manner:
 - I. For physical shareholders' meetings, printed copies shall be distributed at the meeting venue.
 - II. For hybrid shareholders' meetings with virtual assistance, printed copies shall be distributed at the meeting venue and electronic files shall be uploaded to the virtual meeting platform.
For fully virtual shareholders' meetings, electronic files shall be uploaded to the virtual meeting platform.
7. The notice and public announcement shall specify the reasons for convening the meeting. With the consent of the recipient, the notice may be given in electronic form.
8. Matters relating to the election or dismissal of directors, amendments to the Articles of Incorporation, capital reduction, application for suspension of public offering, approval of directors' non-competition activities, capitalization of earnings, capitalization of capital surplus, dissolution, merger, or demerger of the Company, or any matters set forth in Paragraph 1 of Article 185 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed and their principal contents explained in the notice of meeting convening reasons, and may not be raised by extraordinary motion.
9. Where the notice of shareholders' meeting specifies a full re-election of directors and states the date of assumption of office, after such re-election is completed at the same meeting, the date of assumption of office may not be changed by extraordinary motion or any other means during the same meeting.

10. A shareholder holding 1% or more of the Company's total issued shares may submit proposals for discussion at a regular shareholders' meeting. However, only one proposal shall be accepted from each shareholder, and any proposal exceeding one item shall not be included in the agenda. In addition, where a shareholder proposal falls under any of the circumstances set forth in Paragraph 4 of Article 172-1 of the Company Act, the Board of Directors may exclude such proposal from the agenda.
11. Shareholders may submit advisory proposals urging the Company to promote public interests or fulfill its social responsibilities. Such proposals shall be limited to one item in accordance with the relevant provisions of Article 172-1 of the Company Act, and proposals exceeding one item shall not be included in the agenda.
12. Prior to the book closure date before the regular shareholders' meeting, the Company shall publicly announce the acceptance of shareholder proposals, including the method of submission in writing or electronic form, the place of acceptance, and the acceptance period; provided that such acceptance period shall not be less than 10 days.
13. Shareholder proposals shall be limited to 300 words, including punctuation marks. Any proposal exceeding 300 words shall not be included in the agenda. The proposing shareholder shall attend the regular shareholders' meeting in person or by proxy and participate in the discussion of the proposal.
14. The Company shall notify the proposing shareholder of the handling results prior to the date of the shareholders' meeting notice and shall include proposals that comply with the provisions of this Article in the meeting notice. For shareholder proposals not included in the agenda, the Board of Directors shall explain the reasons for exclusion at the shareholders' meeting.

Article 4:

1. A shareholder may, for each shareholders' meeting, execute a proxy form issued by the Company, specifying the scope of authorization, and appoint a proxy to attend the shareholders' meeting on the shareholder's behalf.
2. A shareholder may issue only one proxy form and appoint only one proxy for each shareholders' meeting. The proxy form shall be delivered to the Company no later than five days before the date of the shareholders' meeting. In the event duplicate proxy forms are delivered, the first one received shall prevail, unless a declaration is made to revoke the previous proxy.
3. After a proxy form has been delivered to the Company, if the shareholder

intends to attend the shareholders' meeting in person or exercise voting rights in writing or by electronic means, the shareholder shall notify the Company in writing of the revocation of the proxy no later than two days before the date of the shareholders' meeting. If the revocation is made after the deadline, the voting rights exercised by the proxy at the meeting shall prevail.

4. After a proxy form has been delivered to the Company, if the shareholder intends to attend the shareholders' meeting by virtual means, the shareholder shall notify the Company in writing of the revocation of the proxy no later than two days before the date of the shareholders' meeting. If the revocation is made after the deadline, the voting rights exercised by the proxy at the meeting shall prevail.

Article 5:

1. The venue for a shareholders' meeting shall be the location of the Company or its factory, or another place convenient for shareholders to attend and suitable for convening such meeting. The meeting shall not commence earlier than 9:00 a.m. or later than 3:00 p.m. The selection of the meeting venue and time shall give full consideration to the opinions of the independent directors.
2. When the Company convenes a virtual shareholders' meeting, the restrictions on the meeting venue set forth in the preceding paragraph shall not apply.

Article 6:

1. The Company shall specify in the notice of meeting the time for shareholder, solicitor, and proxy agent registration (hereinafter collectively referred to as "shareholders"), the place of registration, and other matters requiring attention.
2. The registration process referred to in the preceding paragraph shall commence at least 30 minutes before the meeting begins. The registration area shall be clearly marked and staffed with sufficient and qualified personnel. For virtual shareholders' meetings, registration shall be accepted through the virtual meeting platform beginning at least 30 minutes before the meeting starts. Shareholders who complete registration shall be deemed to have attended the shareholders' meeting in person.
3. Shareholders shall attend shareholders' meetings by presenting an attendance card, sign-in card, or other attendance credentials. The Company may not arbitrarily require attending shareholders to provide additional supporting documents beyond those required for attendance

verification. Solicitors soliciting proxy forms shall also bring identification documents for verification purposes.

4. The Company shall maintain a sign-in book for shareholders attending the meeting, or attending shareholders may submit a sign-in card in lieu of signing the attendance book.
5. The Company shall furnish attending shareholders with the meeting handbook, annual report, attendance card, speaker slips, voting ballots, and other meeting materials. Where directors are to be elected, election ballots shall also be provided.
6. Where the shareholder is a government agency or a juristic person, more than one representative may attend the shareholders' meeting. However, where a juristic person is appointed as proxy to attend the shareholders' meeting, it may designate only one person to represent it at the meeting.
7. Where a shareholders' meeting is convened by virtual means, shareholders intending to attend virtually shall register with the Company no later than two days before the meeting date.
8. Where a shareholders' meeting is convened by virtual means, the Company shall upload the meeting handbook, annual report, and other relevant materials to the virtual meeting platform at least 30 minutes before the meeting begins and shall continue to disclose such materials until the conclusion of the meeting.

Article 6-1: When the Company convenes a virtual shareholders' meeting, the following matters shall be specified in the notice of meeting:

- I. Methods by which shareholders may participate in the virtual meeting and exercise their rights.
- II. Procedures for handling disruptions to the virtual meeting platform or difficulties in participating via virtual means due to force majeure events such as natural disasters, incidents, or other unavoidable circumstances, including at least the following:
 - (I) The time period during which, if such disruptions persist and cannot be resolved, the meeting shall be postponed or continued, and the date of any postponed or continued meeting.
 - (II) Shareholders who have not registered for virtual participation in the original shareholders' meeting shall not be permitted to attend any postponed or continued meeting.
 - (III) In the case of a hybrid shareholders' meeting, if the virtual meeting cannot continue and, after deducting the shares represented by shareholders participating virtually, the total number of shares present still meets the statutory quorum, the shareholders' meeting shall proceed. Shares represented by shareholders participating

virtually shall be included in the total number of shares present, and such shareholders shall be deemed to have abstained from voting on all proposals of that meeting.

(IV) If all agenda items have been announced with results and no extraordinary motions are to be considered, the procedures for handling such situation shall be specified.

III. In convening a virtual shareholders' meeting, appropriate alternative measures shall be provided for shareholders who have difficulty participating via virtual means. Except as otherwise provided in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with connection equipment and necessary assistance, and shall specify the application period and other relevant matters for shareholders.

Article 7:

1. If a shareholders' meeting is convened by the Board of Directors, the chairperson shall be the Chairman of the Board. If the Chairman is on leave or unable to exercise his/her duties for any reason, the Chairman shall designate one director to act as proxy. If no proxy is designated, the directors shall mutually elect one among themselves to act as chairperson.
2. Where the chairperson is acting as a proxy director under the preceding paragraph, such director shall have served for at least six months and possess sufficient understanding of the Company's financial and business conditions. The same requirement applies where the chairperson is a representative of a corporate director.
3. For shareholders' meetings convened by the Board of Directors, the Chairman should personally preside over the meeting. In addition, more than half of the directors and at least one member from each functional committee should attend in person, and their attendance shall be recorded in the minutes of the shareholders' meeting.
4. If a shareholders' meeting is convened by a party other than the Board of Directors who is entitled to convene the meeting, the chairperson shall be the convening party. Where there are two or more convening parties, they shall mutually elect one to serve as chairperson.
5. The Company may designate its appointed attorneys, accountants, or relevant personnel to attend shareholders' meetings in a non-voting capacity.

Article 8:

1. The Company shall, from the commencement of shareholder registration,

continuously and without interruption record the entire process of shareholder check-in, the proceedings of the shareholders' meeting, and the vote counting process by audio and video recording, and shall retain such records for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, such records shall be retained until the conclusion of the litigation.

2. Where a shareholders' meeting is convened as a virtual meeting, the Company shall record and retain data relating to shareholders' registration, enrollment, check-in, questions, voting, and voting/tabulation results, and shall continuously and without interruption audio- and video-record the entire virtual meeting.
3. The aforementioned data, audio, and video recordings shall be properly preserved by the Company for the duration of its existence and shall also be provided to the service provider entrusted with handling the virtual shareholders' meeting for retention.
4. Where a shareholders' meeting is convened as a virtual meeting, the Company should also record and video-record the backend operational interface of the virtual meeting platform.

Article 9:

1. Attendance at a shareholders' meeting shall be calculated based on shares. The number of shares present shall be determined by the total number of shares represented through the attendance book or signed-in cards, the shares registered via the virtual meeting platform, and the shares exercised by written or electronic voting.
2. When the scheduled meeting time arrives, the chairperson shall immediately call the meeting to order. However, if shareholders representing less than a majority of the total issued shares are present, the chairperson may announce a postponement of the meeting, limited to a maximum of two postponements, with the total postponement time not exceeding one hour. If after two postponements the quorum is still not met but shareholders representing at least one-third of the total issued shares are present, the chairperson shall declare the meeting adjourned. For virtual shareholders' meetings, the Company shall also announce the adjournment on the virtual meeting platform.
3. If, after two postponements, the quorum is still not met but shareholders representing at least one-third of the total issued shares are present, a provisional resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act, and such provisional resolution shall be notified to all shareholders, and a new shareholders' meeting shall be convened within one month. For virtual shareholders' meetings,

shareholders wishing to attend virtually shall re-register with the Company in accordance with Article 6.

4. Before the conclusion of the meeting, if the shares represented by attending shareholders reach more than one-half of the total issued shares, the chairperson may resubmit the provisional resolution to the shareholders' meeting for re-voting in accordance with Article 174 of the Company Act.

Article 10:

1. If a shareholders' meeting is convened by the Board of Directors, the agenda shall be set by the Board of Directors. All proposals, including extraordinary motions and amendments to original proposals, shall be voted on item by item. The meeting shall proceed in accordance with the scheduled agenda and may not be altered unless resolved by the shareholders' meeting.
2. If a shareholders' meeting is convened by a party other than the Board of Directors who is entitled to convene the meeting, the provisions of the preceding paragraph shall apply *mutatis mutandis*.
3. Before the completion of all agenda items (including extraordinary motions), the chairperson may not unilaterally declare the meeting adjourned unless resolved by the shareholders' meeting. If the chairperson violates the rules of procedure and improperly declares adjournment, other members of the Board of Directors shall promptly assist attending shareholders in following statutory procedures, and a new chairperson shall be elected by shareholders representing more than half of the voting rights of the shareholders present to continue the meeting.
4. The chairperson shall allow sufficient explanation and discussion regarding each proposal, as well as any amendments or extraordinary motions proposed by shareholders. When the chairperson determines that a proposal has reached the point where it is ready for voting, discussion may be declared closed, and the matter shall be submitted for voting, with adequate time allocated for voting.

1. Before speaking at the shareholders' meeting, attending shareholders shall first submit a speaker's slip indicating the substance of their intended remarks, shareholder account number (or attendance card number), and name. The chairperson shall determine the order of speaking.
2. A shareholder who submits a speaker's slip but does not actually speak shall be deemed as not having spoken. If the content of the spoken remarks differs from what is stated on the speaker's slip, the actual spoken content shall prevail.
3. For the same proposal, each shareholder may not speak more than twice unless approved by the chairperson, and each speech shall not exceed five minutes. However, if a shareholder's remarks violate the preceding provisions or go beyond the scope of the agenda item, the chairperson may stop the shareholder from speaking.
4. When a shareholder is speaking, other shareholders may not interrupt or interfere unless both the chairperson and the speaking shareholder consent. Any violation shall be stopped by the chairperson.
5. Where a shareholder is a juristic person and designates two or more representatives to attend the shareholders' meeting, only one representative may speak on the same agenda item.
6. After a shareholder has spoken, the chairperson may respond personally or designate relevant personnel to respond.
7. Where a shareholders' meeting is convened as a virtual meeting, shareholders participating virtually may submit questions in text form on the virtual meeting platform from the time the chairperson declares the meeting open until the meeting is adjourned. For each agenda item, each shareholder may submit questions no more than two times, with each question limited to 200 characters. The provisions of the first to fifth paragraphs shall not apply.
8. Questions submitted under the preceding paragraph that do not violate the rules or exceed the scope of the agenda item should be disclosed on the virtual meeting platform for the information of all shareholders.

Article 12:

1. Voting at a shareholders' meeting shall be calculated based on the number of shares held.
2. Resolutions of a shareholders' meeting shall exclude the shares held by shareholders without voting rights from the total number of issued shares.
3. Where a shareholder has a conflict of interest in relation to a matter on the agenda that may be detrimental to the Company's interests, such shareholder shall not participate in the voting and shall not exercise

voting rights on behalf of other shareholders.

4. The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be included in the total voting rights of shareholders present at the meeting.
5. Except for trust enterprises or shareholder services agents approved by the competent securities authority, where one person is simultaneously entrusted by two or more shareholders, the total voting rights exercised by such proxy shall not exceed 3% of the total voting rights of the issued shares. Any excess shall not be counted.

Article 13:

1. Each share held by a shareholder shall be entitled to one voting right; provided, however, that shares subject to restrictions or those without voting rights as set forth in Article 179, Paragraph 2 of the Company Act shall be excluded.
2. When the Company convenes a shareholders' meeting, shareholders shall be permitted to exercise their voting rights by electronic means, and may also be permitted to exercise voting rights in writing. Where voting rights may be exercised in writing or electronically, the method of exercise shall be specified in the notice of meeting.
3. Shareholders who exercise their voting rights in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, such shareholders shall be deemed to have waived their voting rights with respect to extraordinary motions and amendments to original proposals at that meeting; therefore, the Company should avoid proposing extraordinary motions or amendments to original proposals.
4. For written or electronic voting, the expression of intent shall be delivered to the Company no later than two days before the shareholders' meeting. In case of duplicate submissions, the first one received shall prevail, unless a prior revocation has been made.
5. If a shareholder who has exercised voting rights in writing or electronically subsequently wishes to attend the shareholders' meeting in person or via virtual means, the shareholder shall revoke such expression of intent using the same method no later than two days before the meeting. Late revocation shall render the original written or electronic vote valid and binding.

Where a shareholder who has exercised voting rights in writing or electronically also appoints a proxy to attend the shareholders' meeting, the voting rights exercised by the proxy shall prevail.

6. Except as otherwise provided in the Company Act or the Company's Articles of Incorporation, resolutions shall be adopted by a majority of

the voting rights represented by shareholders present at the meeting. When voting, the chairperson or a designated person shall announce the total voting rights of attending shareholders on a proposal-by-proposal basis, and shareholders shall vote on each proposal separately. The results, including the numbers of votes for, against, and abstentions, shall be entered into the Market Observation Post System on the same day as the shareholders' meeting.

7. Where a proposal has amendments or substitute motions, the chairperson shall determine the order of voting together with the original proposal. If one proposal is approved, the others shall be deemed rejected, and no further voting shall be required.
8. Vote counting and monitoring personnel shall be designated by the chairperson; however, monitoring personnel shall be shareholders.
9. Vote counting for resolutions or elections at the shareholders' meeting shall be conducted publicly at the meeting venue. Upon completion of vote counting, the results, including the number of votes, shall be announced on the spot and recorded in the minutes.
10. Where the shareholders' meeting is convened as a virtual meeting, shareholders participating via the virtual platform shall cast their votes on all proposals and election matters after the chairperson announces the meeting open, and shall complete voting before the chairperson announces the end of voting. Late votes shall be deemed as abstentions.
11. For virtual shareholders' meetings, voting shall be conducted in a single consolidated count after the chairperson announces the end of voting, and the results of all resolutions and elections shall then be announced.
12. Where a hybrid shareholders' meeting is convened, shareholders who have registered to attend via virtual means under Article 6 and wish to attend the physical meeting in person shall revoke such registration no later than two days before the meeting using the same method as registration; late revocation shall limit attendance to the virtual format only.
13. Shareholders who have exercised voting rights in writing or electronically and have not revoked such expression of intent, and who subsequently participate in the meeting via virtual means, may not vote again on original proposals or their amendments, nor may they propose or vote on amendments to such proposals, except for extraordinary motions.

Article 14:

1. When directors are to be elected at a shareholders' meeting, such election shall be conducted in accordance with the Company's relevant

- election rules. The results shall be announced on-site, including the list of elected directors and the number of voting rights they have received.
2. The ballots used in the election referred to in the preceding paragraph shall be sealed and signed by the scrutineers and properly retained for safekeeping for at least one year.
 3. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, such records shall be retained until the conclusion of the litigation.

Article 15:

1. Resolutions adopted at a shareholders' meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the chairperson. The minutes shall be distributed to all shareholders within 20 days after the meeting. The preparation and distribution of the minutes may be conducted by electronic means.
2. The distribution of the minutes referred to in the preceding paragraph may be made through public announcement on the Market Observation Post System.
3. The meeting minutes shall accurately record the date, month, year, and place of the meeting, the name of the chairperson, the method of resolution, a summary of the proceedings, and the voting results (including the number of voting rights). In the case of director elections, the number of votes received by each candidate shall be disclosed. The minutes shall be permanently retained for the duration of the Company's existence.
4. Where the shareholders' meeting is convened as a virtual meeting, in addition to the matters required in the preceding paragraph, the minutes shall also record the commencement and adjournment time of the meeting, the method of convening, the names of the chairperson and recorder, and the handling method and outcome in the event that disruptions occur in the virtual meeting platform or participation due to natural disasters, incidents, or other force majeure events.

5. Where the Company convenes a virtual shareholders' meeting, in addition to complying with the preceding paragraph, the minutes shall also state the alternative measures provided to shareholders who have difficulty participating via virtual means.

Article 16:

1. The number of shares solicited by solicitors, shares represented by proxies, and shares exercised by shareholders through written or electronic means shall be compiled by the Company in accordance with the prescribed format. Such statistical information shall be clearly disclosed at the meeting venue on the day of the shareholders' meeting. Where the shareholders' meeting is convened as a virtual meeting, the Company shall upload the aforementioned information to the virtual shareholders' meeting platform at least 30 minutes before the meeting begins and shall continuously disclose it until the conclusion of the meeting.
2. When convening a virtual shareholders' meeting, the Company shall disclose the total number of shares represented by attending shareholders on the virtual meeting platform upon declaring the meeting open. If, during the meeting, the total number of attending shares and voting rights is further calculated, such information shall also be disclosed accordingly.
3. Where any resolution of the shareholders' meeting constitutes material information as defined by applicable laws and regulations, or by the Taiwan Stock Exchange Corporation or the Taipei Exchange, the Company shall transmit such information to the Market Observation Post System within the prescribed time limit.

Article 17:

1. Personnel handling shareholders' meeting affairs shall wear identification badges or armbands.
2. The chairperson may direct marshals or security personnel to assist in maintaining order at the meeting venue. When assisting in maintaining order on site, marshals or security personnel shall wear armbands or identification badges clearly marked with the word "Marshal."
3. Where the venue is equipped with a public address system, if a shareholder speaks using equipment not provided by the Company, the chairperson may stop such speech.
4. If a shareholder violates the rules of procedure, refuses to comply with the chairperson's correction, and thereby disrupts the proceedings and fails to comply after being instructed to stop, the chairperson may direct

marshals or security personnel to escort the shareholder out of the meeting venue.

Article 18:

1. During the course of the meeting, the chairperson may, at their discretion, announce breaks. In the event of force majeure, the chairperson may decide to temporarily suspend the meeting and, depending on the circumstances, announce the time for resumption of the meeting.
2. If the scheduled agenda items of a shareholders' meeting (including extraordinary motions) have not been completed and the venue can no longer be used at the scheduled time, the shareholders' meeting may resolve to find an alternative venue and continue the meeting there.
3. The shareholders' meeting may, in accordance with Article 182 of the Company Act, resolve to adjourn or continue the meeting within five days.

Article 19: Where a shareholders' meeting is convened as a virtual meeting, the Company shall immediately disclose the voting results and election results of each agenda item on the virtual shareholders' meeting platform upon completion of voting, and shall continue such disclosure for at least 15 minutes after the chairperson declares the meeting adjourned.

Article 20: When convening a virtual shareholders' meeting, the chairperson and the recording personnel shall be physically located within the territory of the Republic of China at the same location, and the chairperson shall announce the address of that location at the time the meeting is called to order.

Article 21:

1. Where a shareholders' meeting is convened as a virtual meeting, the Company may provide shareholders with a preliminary connection test prior to the meeting, and shall provide real-time support before and during the meeting to assist in resolving technical communication issues.
2. Where a shareholders' meeting is convened as a virtual meeting, upon declaring the meeting open, the chairperson shall announce that, except for circumstances where adjournment or continuation of the meeting is not required under Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if disruptions to the virtual meeting platform or participation via virtual means due to natural disasters, incidents, or other force majeure events persist for more than 30 minutes prior to the chairperson declaring the meeting adjourned, the meeting shall be postponed or continued within five days. Article 182 of the Company Act shall not

- apply.
3. Where a meeting is postponed or continued pursuant to the preceding paragraph, shareholders who did not register for virtual participation in the original shareholders' meeting shall not be permitted to attend the postponed or continued meeting.
 4. Where a meeting is postponed or continued pursuant to the second paragraph, shareholders who had registered for virtual participation in the original shareholders' meeting and completed check-in, but do not attend the postponed or continued meeting, shall have their attendance shares, voting rights exercised, and election rights exercised in the original meeting included in the total shares present, voting rights, and election rights of the postponed or continued meeting.
 5. Where a meeting is postponed or continued pursuant to the second paragraph, agenda items for which voting and vote counting have already been completed and results or elected directors have been announced need not be re-deliberated or re-resolved.
 6. Where a hybrid shareholders' meeting is convened and the inability to continue the virtual meeting occurs under the second paragraph, if after deducting shares represented by virtual participants the remaining shares still meet the statutory quorum, the meeting shall continue and need not be postponed or continued in accordance with the second paragraph.
 7. Where the meeting continues under the preceding paragraph, shareholders participating virtually shall have their shares included in the total shares present; however, such shareholders shall be deemed to have abstained from voting on all agenda items of that meeting.
 8. Where the Company postpones or continues the meeting pursuant to the second paragraph, it shall comply with Article 44-20, Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies and complete all preparatory procedures in accordance with the original meeting date and relevant provisions.
 9. With respect to the time limits set forth in Article 12 (proviso) and Article 13, Paragraph 3 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, Article 44-5, Paragraph 2, Article 44-15, and Article 44-17, Paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall proceed based on the date of the postponed or continued shareholders' meeting under the second paragraph.

Article 22: Where a shareholders' meeting is convened as a virtual meeting, the Company shall provide appropriate alternative measures for shareholders who have difficulty participating via virtual means. Except as otherwise

provided in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with connection equipment and necessary assistance, and shall specify the application period and other relevant matters for shareholders.

Article 23: Matters not provided for in these Rules shall be governed by the Company Act and other applicable laws and regulations.

Article 24: These Rules shall come into force after adoption by the shareholders' meeting. The same shall apply to any amendments thereto.

Appendix II.

Eternal Precision Mechanics Co., Ltd.

Articles of Incorporation

Chapter 1 General Provisions

- Article 1. The Company is organized in accordance with the provisions of the Company Act and is named Eternal Precision Mechanics Co., Ltd.
- Article 2. The business scope of the Company is as follows:
1. E604010 Machinery Installation
 2. CC01080 Electronics Components Manufacturing
 3. CB01990 Other Machinery Manufacturing
 4. CE01030 Optical Instruments Manufacturing
 5. CB01010 Mechanical Equipment Manufacturing
 6. F107190 Wholesale of Plastic Films and Bags
 7. F207190 Retail Sale of Plastic Films and Bags
 8. F401010 International Trade
 9. I199990 Other Consulting Service
 10. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3. The Company shall have its head office in Kaohsiung City, Taiwan, and may establish domestic or overseas branch offices when necessary upon resolution of the Board of Directors.
- Article 4. The Company may provide endorsements and guarantees to external parties as required for business purposes.
- Article 5. The total amount of the Company's reinvestments shall not be subject to the restriction set forth in Article 13 of the Company Act regarding the investment amount not exceeding 40% of the Company's paid-in capital.

Chapter 2 Shares

Article 6. The total authorized capital of the Company shall be NT\$1 billion (hereinafter the same), divided into 100 million shares with a par value of NT\$10 per share. The shares may be issued in installments, and the unissued shares are authorized to be issued by resolution of the Board of Directors from time to time.

Out of the total authorized capital set forth in the preceding paragraph, NT\$20 million, divided into 2 million shares with a par value of NT\$10 per share, is reserved for the exercise of stock options under employee stock option certificates, preferred shares with warrants, or corporate bonds with warrants, and may be issued in installments pursuant to resolutions of the Board of Directors.

Article 7. If the Company issues employee stock option certificates with an exercise price not subject to the restrictions under Article 53 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, or transfers treasury shares to employees at a price below the average actual repurchase price, such issuance or transfer shall require the approval of shareholders representing more than one-half of the total issued shares of the Company present at a shareholders' meeting, with the consent of at least two-thirds of the voting rights represented by the shareholders present.

Article 8. The recipients of treasury shares transferred to employees, the transferees of repurchased shares, the recipients of employee stock option certificates, employees entitled to subscribe for shares upon issuance of new shares, and recipients of restricted stock awards may include employees of affiliated companies that satisfy certain conditions. Such conditions shall be prescribed by the Board of Directors.

Article 9. All share certificates of the Company shall be registered and signed or sealed by directors representing the Company, and issued after certification by the

competent authority or its designated share issuance registration institution. The Company may issue shares in uncertificated form, provided that such shares shall be registered with a centralized securities depository institution.

Chapter 3 Shareholders' Meetings

Article 10. The shareholders' meetings of the Company shall consist of regular meetings and special meetings. Regular shareholders' meetings shall be convened once annually by the Board of Directors within six months after the close of each fiscal year in accordance with applicable laws and regulations. Special shareholders' meetings shall be convened whenever necessary in accordance with applicable laws and regulations.

The procedures for convening shareholders' meetings shall be handled in accordance with Article 172 of the Company Act. Notices to shareholders holding fewer than 1,000 shares may be made by public announcement. The notice shall specify the reasons for convening the meeting. With the consent of the recipient, the notice may be given in electronic form.

Article 11. The Company may hold shareholders' meetings by means of video conference or other methods announced by the central competent authority. Shareholders participating in a shareholders' meeting via video conference shall be deemed to have attended the meeting in person.

The qualifications, operating procedures, and other compliance matters regarding the preceding two paragraphs shall comply with applicable regulations of the securities regulatory authority, if any.

Article 12. When a shareholders' meeting is convened by the Board of Directors, the Chairperson of the Board shall act as the chairperson of the meeting. If the Chairperson is absent, the Chairperson shall designate one director to act on his or her behalf; if no such designation is made, the directors shall elect one among themselves to serve as chairperson. When a shareholders' meeting is convened by a person other than the Board of Directors who is entitled to

convene such meeting, the convener shall act as the chairperson. Where there are two or more conveners, one shall be elected from among them to serve as chairperson.

Article 13. If a shareholder is unable to attend a shareholders' meeting for any reason, he or she may appoint a proxy by executing a proxy form specifying the scope of authorization and affixing his or her signature or seal thereon. The handling of proxy attendance by shareholders shall comply with the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 14. Each shareholder of the Company shall have one voting right for each share held, except under circumstances specified in Article 179 of the Company Act. When the Company convenes a shareholders' meeting, electronic voting shall be adopted as one of the methods for exercising voting rights. Shareholders exercising voting rights electronically shall be deemed to have attended the meeting in person, and related matters shall be handled in accordance with applicable laws and regulations.

Article 15. Unless otherwise provided in the Company Act, resolutions of shareholders' meetings shall be adopted by a majority vote of the shareholders present who represent more than one-half of the total issued shares of the Company. Shareholders' meetings shall be conducted in accordance with the Company's Rules of Procedure for Shareholders' Meetings.

Article 16. When electing directors at a shareholders' meeting, each share shall carry voting rights equal to the number of directors to be elected, and such voting rights may be concentrated on one candidate or distributed among several candidates. Candidates receiving the highest numbers of votes shall be elected as directors.

Article 17. Resolutions adopted at shareholders' meetings shall be recorded in meeting minutes signed or sealed by the chairperson. The preparation, distribution,

and retention of such minutes shall be handled in accordance with Article 183 of the Company Act.

Chapter 4 Directors and Audit Committee

- Article 18. The Company shall have five to seven directors, each serving a term of three years. Directors shall be elected by the shareholders' meeting from a slate of candidates and are eligible for re-election. If the term of office expires and re-election cannot be conducted in time, the directors shall continue to perform their duties until newly elected directors assume office.
- Article 19. Among the aforementioned directors, at least one shall be of a different gender. The number of independent directors shall not be fewer than three and shall not be less than one-third of the total number of directors. The professional qualifications, shareholding requirements, concurrent position restrictions, nomination and election procedures, and other matters relating to independent directors shall be governed by the relevant regulations of the securities competent authority.
- Article 20. The election of directors shall adopt a candidate nomination system, and all related matters shall be handled in accordance with applicable laws and regulations.
- Article 21. If the number of director vacancies reaches one-third of the total seats, the Board of Directors shall convene a shareholders' meeting in accordance with the law to conduct a by-election. The term of newly elected directors shall be limited to the remaining term of the original directors.
- Article 22. The Board of Directors shall be composed of all directors. The chairperson of the Board shall be elected by a resolution of more than two-thirds of the directors present at a meeting attended by more than half of all directors. The chairperson shall act as the legal representative of the Company.
- Article 23. The Company may establish functional committees under the Board of Directors. The establishment and authority of such committees shall be

governed by the regulations issued by the competent authority.

- Article 24. The Company may establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act to replace the Supervisors. The Audit Committee shall be composed entirely of independent directors, with no fewer than three members. The number, term of office, powers, and rules of procedure of the Audit Committee shall be separately set out in the Audit Committee Charter in accordance with the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies.
- Article 25. The convening of Board meetings and required agenda items shall be conducted in accordance with the Regulations Governing Procedure for Board of Directors Meetings of Public Companies. Notices of Board meetings may be delivered by written notice, email, or facsimile. In emergency situations, a Board meeting may be convened at any time, and notice may also be given by the same means.
- Article 26. Except for the first Board meeting of each term, which shall be convened by the director who received the highest number of votes, subsequent Board meetings shall be convened and chaired by the Chairperson. If the Chairperson is on leave or otherwise unable to exercise his or her duties, the acting arrangement shall follow Article 208 of the Company Act.
- Article 27. Minutes of Board meetings shall be prepared and signed or sealed by the chairperson of the meeting, and distributed to all directors within 20 days after the meeting. Distribution of such minutes may be made electronically.
- Article 28. The Company may purchase liability insurance for directors in respect of their legal liability arising from the performance of their duties. The insurance coverage and related matters shall be authorized to the Chairperson or a designated representative for determination and shall be reported to the Board of Directors.
- Article 29. Directors shall attend Board meetings in person. If a director is unable to attend, he or she may appoint another director as proxy by issuing a written

authorization specifying the scope of delegation. However, each proxy may represent only one other director. Attendance via video conferencing shall be deemed attendance in person.

Article 30. Resolutions of the Board of Directors, unless otherwise provided by law, shall be adopted by a majority of directors present at a meeting attended by more than half of all directors.

Article 31. The remuneration of directors shall be determined by the Board of Directors based on the level of participation in the Company's operations, contribution value, and prevailing industry standards.

Chapter 5 Managerial Officers

Article 32. The Company may appoint managerial officers. The appointment, dismissal, and remuneration of managerial officers shall be handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 33. The Company's fiscal year shall begin on January 1 and end on December 31 of each year. At the end of each fiscal year, the Board of Directors shall prepare the following reports and statements, and submit them to the annual shareholders' meeting for approval in accordance with the law:

- I. Business Report
- II. Financial Statements
- III. Proposal for Earnings Distribution or Loss Offsetting

The distribution of the aforementioned financial statements and resolutions regarding earnings distribution or loss offsetting may be made to shareholders by public announcement.

Article 34. If the Company records annual profits, not less than 0.15% of such profits shall be allocated as employee compensation, as resolved by the Board of Directors with the attendance of at least two-thirds of the directors and the approval of a majority of the directors present. The recipients may include

employees of controlled or affiliated companies who meet certain criteria, which shall be determined by the Board of Directors. In addition, not more than 1% of such profits may be allocated as directors' compensation by resolution of the Board of Directors. The proposals for employee compensation and directors' compensation shall be reported to the shareholders' meeting. However, if there are accumulated losses, an amount sufficient to offset such losses shall first be reserved before making the above allocations.

Of the employee compensation resolved by the Board of Directors, not less than 12% shall be reserved for employees at the basic or frontline level.

Article 35. Employee compensation may be distributed in the form of cash or shares, whereas directors' compensation shall be paid only in cash.

Article 36. If the Company has annual net earnings after final accounts, it shall first pay taxes and offset accumulated losses. Then, 10% of the remaining earnings shall be appropriated as legal reserve, unless the accumulated legal reserve has already reached the Company's paid-in capital. Afterward, special reserve shall be appropriated or reversed in accordance with applicable laws or regulatory requirements. Any remaining earnings, together with undistributed retained earnings at the beginning of the period, shall be allocated by the Board of Directors in an earnings distribution proposal and submitted to the shareholders' meeting for resolution regarding dividends or retention.

Article 37. As the Company is in a growth stage, its dividend policy is based on stability and balance, taking into account capital expenditures, working capital requirements, and shareholders' return objectives. Therefore, total annual cash and/or stock dividends shall not be less than 30% of the distributable earnings, provided that the proportion of cash dividends distributed shall not be less than 10% of the total dividends.

However, when the Company is required by law to appropriate special

reserves, any insufficiency related to the cumulative net increase in fair value of investment properties in prior periods and the cumulative net debit balance of other equity items shall first be appropriated from prior retained earnings before distribution. If a shortfall remains, it shall then be appropriated from current-year net profit after tax, plus items included in current-year undistributed earnings other than net profit after tax.

Article 38. Pursuant to Article 240 of the Company Act, the Company authorizes the Board of Directors, by a resolution adopted with the attendance of at least two-thirds of the directors and the approval of a majority of the directors present, to distribute all or part of dividends, bonuses, or legal reserve under Article 241(1) of the Company Act in cash. Such matters shall be reported to the shareholders' meeting. If distribution is made in the form of new shares, it shall be submitted to the shareholders' meeting for resolution in accordance with applicable law.

Chapter 7 Supplementary Provisions

Article 39. Any matters not provided for in these Articles of Incorporation shall be governed by the Company Act and other relevant laws and regulations.

Article 40. The Company's organizational regulations and internal operating rules shall be prescribed by the Board of Directors.

Article 41. These Articles of Incorporation were originally adopted on June 23, 2022.

1st amendment: March 18, 2024.

2nd amendment: June 4, 2024.

3rd amendment: January 20, 2025.

4th amendment: June 23, 2025.

Appendix III.

Eternal Precision Mechanics Co., Ltd. Shareholding Status of All Directors

Date: April 26, 2026

Title	Account Name	Number of Shares Held	Remarks
Chairman	Eternal Materials Co., Ltd. Representative: Liao Heng-Ning	48,640,308	
Director	Eternal Materials Co., Ltd. Representative: Kazutoshi Iwata		
Director	Eternal Materials Co., Ltd. Representative: Sun Wei-Chieh		
Director	All Ring Tech Co., Ltd. Representative: Lu Ching-Lai	920,000	
Independent Director	Lai Hsin-Chung	0	
Independent Director	Chou Szu-Cheng	0	
Independent Director	Lin Tzu-Ling	0	
Total Shareholding of All Directors		49,560,308	

1. As of the book closure date on April 26, 2026, the total number of outstanding shares was 78,828,500 shares.
2. The legally required minimum shareholding for all directors is 6,306,280 shares (Note).
(Note): In accordance with Article 2, Paragraph 2 of the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies,” where two or more independent directors are elected, the required shareholding ratio for all non-independent directors shall be reduced to 80% of the originally calculated ratio.
3. The shareholding of all directors complies with the requirements set forth in the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies.”