



Securities Code: 4549

**FineTek Co., Ltd.**

**2026 Annual General Meeting**

**Meeting  
Handbook**

**Time: June 8, 2026**

**Location: No. 4, Sanmin Rd., Tucheng Dist., New Taipei  
City  
(3rd Floor, Tucheng Industrial Park Service  
Center)**

**Method: Physical shareholders' meeting**

## **Table of Contents**

	Page
I. Agenda of the Annual General Meeting .....	1
II. Reporting Items .....	2
III. Matters for approval .....	3
IV. Matters for Discussion .....	5
V. Extempore Motions .....	5

## **Attachment**

(I) Business Report.....	7
(II) Audit Committee’s Review Report.....	11
(III) Financial Statements .....	12
(IV) Earnings Distribution Statement .....	24

## **Appendix**

(I) Articles of Incorporation .....	25
(II) Rules of Procedure for Shareholders' Meetings .....	32
(III) Shareholding of All Directors .....	46

# **FineTek Co., Ltd.**

## **2026 Annual General Meeting Agenda**

**Time: 9:00 a.m., Monday, June 8, 2026**

**Location: No. 4, Sanmin Rd., Tucheng Dist., New Taipei City (3F, Tucheng Industrial Park Service Center)**

### **Agenda:**

- I. Calling the meeting to order (reporting the number of shares in attendance)**
- II. Chairman's remarks**
- III. Reporting items**
  - (I) 2025 Business Report.
  - (II) 2025 Audit Committee's Review Report.
  - (III) 2025 Distribution of remuneration to employees and directors.
- IV. Matters for Recognition**
  - (I) 2025 Business Report and Financial Statements.
  - (II) Proposal for 2025 earnings distribution.
- V. Matters for Discussion**
  - (I) Proposal for issuance of new shares for capital increase by capitalization of retained earnings.
- VI. Extempore Motion**
- VII. Adjournment**

## [Report Matters]

I. 2025 Business Report is submitted for your review.

Description: Please refer to Page 7 of the Handbook (Attachment 1) for the 2025 business report.

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

Description: For the 2025 Audit Committee's Review Report, please refer to Page 11 (Attachment 2) of the Handbook.

III. The proposal for distribution of 2025 remuneration to employees and directors is submitted for your review.

Description: In accordance with Article 18 of the Company's Articles of

Incorporation, directors' remuneration shall be appropriated at no more than 3%, amounting to NT\$7,000,000, and employees' remuneration shall be appropriated at more than 3%, amounting to NT\$7,300,000 (of which remuneration for base-level employees shall be no less than 1.4%, amounting to NT\$3,500,000), and shall be distributed in cash.

## [Matters for Recognition]

Motion 1

(Proposed by the Board of Directors)

Subject matter of proposal: 2025 Business Report and Financial Statements are submitted for ratification.

Description:

1. The Company's 2025 business report and financial statements (including parent company only and consolidated financial statements) have been audited by the Audit Committee and approved per resolution by the Board of Directors. The 2025 financial statements have been audited by Chen Chung-Cheng, CPA and Liang Sheng-Tai, CPA of Deloitte Taiwan.
2. Please refer to Page 7 (Attachment 1) and Page 12 (Attachment 3) of the Handbook for the 2025 business report and financial statements.
3. Submitted for ratification.

Resolution:

Motion 2

(Proposed by the Board of Directors)

Subject matter of proposal: Please ratify the proposal for 2025 earnings distribution.

Description:

1. The Company's distributable earnings for 2025 amount to NT\$526,266,727 (NT\$ hereinafter). It is proposed to distribute cash dividends of NT\$171,007,335 and stock dividends of NT\$11,400,489, with cumulative ending undistributed earnings of NT\$343,858,903. For the 2025 earnings distribution table, please refer to page 24 (Attachment 4) of this handbook.
2. Cash dividends of NT\$171,007,335 are to be distributed, with NT\$3 per share. Stock dividends of NT\$11,400,489 will be capitalized through the issuance of 1,140,048 new shares. Fractions of shares less than one share, amounting to NT\$9, will be distributed in cash. It is expected that 20 shares will be distributed as stock dividends for every 1,000 shares held. The cash

dividends distributed to each shareholder are rounded up to the nearest NTD. Fractions less than a full NT\$1 shall be summed up and recognized by the Company as other income.

3. If the number of outstanding shares is affected by the conversion of corporate bonds into common shares, execution of employee stock options, repurchase of treasury shares or transfer of treasury shares, thereby resulting in changes in the payout ratio and the need to modify the dividend distribution ratio, the Chairman is authorized to handle the matter.
4. The Chairman is authorized to set the ex-dividend date and other related matters after the proposal is approved by the annual general meeting.

Resolution:

## [Matters for Discussion]

Motion 1

(Proposed by the Board of Directors)

Subject matter of proposal: The proposal for issuance of new shares for capital increase by capitalization of retained earnings is submitted for discussion.

Descriptions:

1. To strengthen working capital, it is proposed to appropriate NT\$11,400,489 from the accumulated distributable earnings of 2025 to capitalize and issue 1,140,048 new shares. Fractions of shares less than one share, amounting to NT\$9, will be distributed in cash. The par value per share is NT\$10. In consideration of the Company's 57,002,445 outstanding shares, it is expected that the stock dividend, 20 shares, may be distributed per 1,000 shares. The shareholders may combine the fractional stock less than one share upon the distribution voluntarily within 5 days following the book closure date. The fractional stock less than one share after the combination shall be converted to cash truncated to the nearest dollar, and subscribed for by the specific persons contacted by the Chairman. As the Company's shares are duly issued in an intangible form pursuant to laws, and in response to the registration with the Taiwan Depository and Clearing Corporation and book-entry transfer, the payment for the fractional stock less than one share is used to cover the book-less appropriation and other necessary expenses.
2. If the number of outstanding shares is affected by the conversion of corporate bonds into common shares, execution of employee stock options, repurchase of treasury shares or transfer of treasury shares, thereby resulting in changes in the payout ratio and the need to modify the dividend distribution ratio, the Chairman is authorized to handle the matter.

3. The rights and obligations of the new shares are the same as those of the shares issued originally.
4. After the motion is approved by the annual general meeting, the Board of Directors is authorized to set the dividend record date.

Resolution:

**[Extempore Motion]**

**[Adjournment]**

**FineTek Co., Ltd.**  
**2025 Business Report**

**I. 2025 business results****(I) Business plan implementation results**

The Company's operating revenue for 2025 was NT\$855,333 thousand, a decrease of 4% compared to NT\$893,982 thousand in 2024. Consolidated operating revenue for the Group was NT\$1,235,729 thousand, a decrease of 3% compared to NT\$1,280,299 thousand in 2024. The Company's net profit after tax for 2025 was NT\$189,119 thousand, a decrease of 28% compared to NT\$263,745 thousand in 2024, with earnings per share of NT\$3.32. Operating revenue in 2025 decreased compared to 2024, mainly due to reduced revenue contributions from China and the United States. Profit in 2025 decreased, mainly due to a decline in revenue, as well as the impact of tariffs and exchange rates, and the increase in one-time acquisition costs resulting from the acquisition of DYNA Company. Looking forward to 2026, the Group's growth momentum will come from AI products, smart buildings, water treatment, and ESG zero-carbon monitoring opportunities, etc. The Company's sales performance is expected to reach a new record again.

**(II) Financial revenue and expenditure, and profitability**

<b>Item</b>		<b>2025</b>	<b>2024</b>
Financial structure (%)	Liability to asset ratio	27.51	27.31
	Ratio of long-term capital to property, plant and equipment	342.03	340.76
Solvency (%)	Current ratio	880.66	836.89
	Quick ratio	742.58	722.43
Profitability	Return on assets (ROA) (%)	7.47	10.88
	Return on equity (ROE) (%)	9.74	14.11
	Net profit margin (%)	15.30	20.60

Item		2025	2024	
	Percentage to paid-in capital (%)	Operating profit	31.52	48.43
		Net income before tax	40.14	59.24
	Earnings per share (NT\$)	3.32	4.63	

Note: The earnings per share for 2024 have been adjusted retrospectively.

### (III) Research and development

The Company invested NT\$78,633 thousand in R&D in 2025, which were mainly used for the development and design of new products and technologies, and the upgrade and improvement of production processes.

## II. Business policy and future development strategies

### (I) Effect of external competition, legal environment, and overall business environment

Looking ahead to 2026, the global economy and business environment will continue to face various challenges. Under the Trump administration, there are many uncertainties regarding tariffs, as well as controls on the import and export of key raw materials. In the face of these ongoing challenges, management must exercise greater patience in planning future positioning and development strategies.

In recent years, the Company has gradually transformed toward ESG management, adjusting its business philosophy to “learning from nature, working alongside the community, and sharing benefits.” In terms of development strategy planning, the Company emphasizes prudent operations, with all departments continuing to pursue innovation and growth. Over the past year, through exchanges with the industry, the Company has accumulated a substantial amount of information on AI industry applications and future demand, and hopes to achieve meaningful results in the coming year. Last year, the Company successfully acquired DYNA in Germany, further enhancing its

capabilities in powder measurement technologies and enabling it to provide more diversified solutions to the industry. Therefore, the Company will continue to pursue an acquisition strategy in order to expand its operational scale.

Currently, the Company's product lines are divided into five major categories:

1. Dedicated sensor for AI server
2. Municipal affairs and smart city industry
3. Flow meter
4. Powder particle flow meter and material level meter
5. ESG zero carbon emission measurement management product

In the era of digital transformation and ESG net-zero emissions, smart manufacturing and automated production monitoring have become important issues, and the future presents unlimited development opportunities.

## **(II) Business policy and future development strategies**

1. R&D strategy
  - (1) Continue to collaborate on the development of AI server cooling systems to address customer pain points, reduce costs, and shorten delivery times.
  - (2) Adopt modular design in products and integrate them into ASICs for self-sufficiency, reducing material costs and shortening delivery times.
  - (3) R&D of ultra-sonar flow meter to meet the needs of municipal resources and the electronics industry for the non-contact, high-precision and small-size requirements.
  - (4) Place greater emphasis on the quality stability of new product development, improve yield rates, and continuously enhance the output value of new products to generate profits.
2. Business strategy
  - (1) Integrate and expand business units to enhance professional sales capabilities and aggressively target high-margin industry markets.
  - (2) Bundle DYNA products with existing powder products as a sales

strategy to provide customers with more comprehensive solutions.

- (3) Reduce the number of exhibitions and instead establish stronger cooperation networks through direct visits to distributors, strengthening distributor capabilities.
- (4) Continue to collect lists of global AI server manufacturers and arrange visits for market development.

### 3. Production strategy

- (1) Plan to transfer the technology of Mütec and DYNA products to Taiwan for production, in order to accelerate delivery times and improve profitability.
- (2) Continue to implement lean production management, aiming to improve yield rates and increase profitability.
- (3) Having obtained ISO 14001 Environmental Management System certification, the Company will be committed to green production, enhancing environmental performance and meeting more customers' ESG requirements.

It is hoped that through the above operational strategy planning, revenue can be increased, profits can be generated, and returns can be shared with all shareholders. The Company would like to sincerely thank all shareholders for their long-term support and trust, and wish everyone good health and all the best.

Chairman: Wu Ting-Kuo

Manager: Wu Ting-Kuo

Accounting Manager:  
Wang Hsiao-Chun

**FineTek Co., Ltd.**  
**Audit Committee's Review Report**

The Board of Directors has prepared the Company's 2025 business report, financial statements and earnings distribution proposal. Among them, the financial statements have been audited by Chen Chung-Cheng, CPA and Liang Sheng-Tai, CPA of Deloitte Taiwan and an external auditor's report was issued.

Said business report, financial statements and earnings distribution proposal have been reviewed by the Audit Committee and found no nonconformity. Therefore, the above report is submitted in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Please review it accordingly.

To:

FineTek Co., Ltd. Shareholders' Meeting

FineTek Co., Ltd.

Convener of the Audit Committee:

Wu Chun-Kuang

March 25, 2026

[Attachment 3-1]  
**FINETEK CO., LTD.**

**PARENT COMPANY ONLY BALANCE SHEETS**  
**DECEMBER 31, 2025 AND 2024**  
**(In Thousands of New Taiwan Dollars)**

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 517,203	20	\$ 636,513	24
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	134,102	5	102,511	4
Financial assets at amortized cost - current (Notes 4, 8 and 9)	53,000	2	13,088	-
Notes receivable (Notes 4, 10 and 22)	11,372	-	13,793	1
Trade receivables (Notes 4, 10 and 22)	91,542	4	79,840	3
Trade receivables from related parties (Notes 4, 22 and 29)	43,367	2	55,775	2
Other receivables (Notes 4 and 10)	955	-	1,361	-
Other receivables from related parties (Notes 4 and 29)	69,682	3	101,920	4
Inventories (Notes 4 and 11)	158,182	6	150,287	6
Other current assets (Note 16)	493	-	1,133	-
Total current assets	<u>1,079,898</u>	<u>42</u>	<u>1,156,221</u>	<u>44</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at amortized cost - non-current (Notes 4, 8 and 9)	9,390	1	9,784	-
Investments accounted for using the equity method (Notes 4 and 12)	777,177	30	800,452	30
Property, plant and equipment (Notes 4 and 13)	621,875	24	630,089	24
Right-of-use assets (Notes 4 and 14)	4,713	-	4,844	-
Intangible assets (Notes 4 and 15)	7,258	-	9,105	-
Deferred tax assets (Notes 4 and 24)	21,917	1	20,150	1
Long-term trade receivables (Notes 4, 10 and 22)	34,622	1	1,241	-
Other non-current assets (Note 16)	16,331	1	15,522	1
Total non-current assets	<u>1,493,283</u>	<u>58</u>	<u>1,491,187</u>	<u>56</u>
<b>TOTAL</b>	<u>\$ 2,573,181</u>	<u>100</u>	<u>\$ 2,647,408</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Contract liabilities - current (Notes 4 and 22)	\$ 7,647	-	\$ 9,685	-
Notes payable (Note 17)	3,740	-	3,785	-
Trade payables (Note 17)	28,099	1	50,223	2
Trade payables to related parties (Note 29)	6,013	-	7,651	-
Other payables (Note 19)	62,589	3	72,029	3
Other payables to related parties (Note 29)	1,906	-	-	-
Current tax liabilities (Notes 4 and 24)	22,580	1	17,056	1
Lease liabilities - current (Notes 4 and 14)	1,998	-	1,415	-
Other current liabilities	299	-	276	-
Total current liabilities	<u>134,871</u>	<u>5</u>	<u>162,120</u>	<u>6</u>
<b>NON-CURRENT LIABILITIES</b>				
Bonds payable (Notes 4 and 18)	478,175	19	466,790	18
Deferred tax liabilities (Notes 4 and 24)	37,965	1	51,405	2
Lease liabilities - non-current (Notes 4 and 14)	2,781	-	3,464	-
Other non-current liabilities (Notes 22 and 29)	236	-	18	-
Total non-current liabilities	<u>519,157</u>	<u>20</u>	<u>521,677</u>	<u>20</u>
Total liabilities	<u>654,028</u>	<u>25</u>	<u>683,797</u>	<u>26</u>
<b>EQUITY (Notes 4 and 21)</b>				
Share capital				
Ordinary shares	570,025	22	558,848	21
Capital surplus	445,121	17	445,121	17
Retained earnings				
Legal reserve	358,759	14	332,319	12
Special reserve	31,102	1	55,477	2
Unappropriated earnings	550,388	22	602,948	23
Other equity				
Exchange differences on translation of foreign operations	(36,242)	(1)	(31,102)	(1)
Total equity	<u>1,919,153</u>	<u>75</u>	<u>1,963,611</u>	<u>74</u>
<b>TOTAL</b>	<u>\$ 2,573,181</u>	<u>100</u>	<u>\$ 2,647,408</u>	<u>100</u>

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

# FINETEK CO., LTD.

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

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 22 and 29)	\$ 855,333	100	\$ 893,982	100
OPERATING COSTS (Notes 11, 15, 23 and 29)	<u>450,680</u>	<u>53</u>	<u>479,956</u>	<u>54</u>
GROSS PROFIT	404,653	47	414,026	46
UNREALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES (Note 4)	(21,474)	(2)	(22,922)	(3)
REALIZED GAIN ON TRANSACTIONS WITH SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES (Note 4)	<u>22,922</u>	<u>3</u>	<u>24,335</u>	<u>3</u>
REALIZED GROSS PROFIT	<u>406,101</u>	<u>48</u>	<u>415,439</u>	<u>46</u>
OPERATING EXPENSES (Notes 15, 23 and 29)				
Selling and marketing expenses	99,047	12	84,590	9
General and administrative expenses	60,903	7	60,583	7
Research and development expenses	61,521	7	53,524	6
Expected credit loss (reversed gain) (Notes 9 and 10)	<u>328</u>	<u>-</u>	<u>(11)</u>	<u>-</u>
Total operating expenses	<u>221,799</u>	<u>26</u>	<u>198,686</u>	<u>22</u>
PROFIT FROM OPERATIONS	<u>184,302</u>	<u>22</u>	<u>216,753</u>	<u>24</u>
NON-OPERATING INCOME AND EXPENSES (Notes 4, 23 and 29)				
Interest income	8,348	1	4,327	1
Other income	6,289	1	6,292	1
Other gains and losses	21,457	2	38,823	4
Finance costs	(11,517)	(1)	(4,782)	(1)
Share of profit or loss of subsidiaries	<u>19,073</u>	<u>2</u>	<u>57,171</u>	<u>6</u>
Total non-operating income and expenses	<u>43,650</u>	<u>5</u>	<u>101,831</u>	<u>11</u>
PROFIT BEFORE TAX	227,952	27	318,584	35
INCOME TAX EXPENSE (Notes 4 and 24)	<u>(38,833)</u>	<u>(5)</u>	<u>(54,839)</u>	<u>(6)</u>
NET PROFIT FOR THE YEAR	<u>189,119</u>	<u>22</u>	<u>263,745</u>	<u>29</u>

(Continued)

# FINETEK CO., LTD.

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

	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 4, 20, 21 and 24)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plan	862	-	800	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	<u>(172)</u>	<u>-</u>	<u>(160)</u>	<u>-</u>
	<u>690</u>	<u>-</u>	<u>640</u>	<u>-</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	(6,426)	-	30,468	4
Income tax relating to items that may be reclassified subsequently to profit or loss	<u>1,286</u>	<u>-</u>	<u>(6,093)</u>	<u>(1)</u>
	<u>(5,140)</u>	<u>-</u>	<u>24,375</u>	<u>3</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(4,450)</u>	<u>-</u>	<u>25,015</u>	<u>3</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 184,669</u>	<u>22</u>	<u>\$ 288,760</u>	<u>32</u>
EARNINGS PER SHARE (Note 25)				
From continuing operations				
Basic	<u>\$ 3.32</u>		<u>\$ 4.63</u>	
Diluted	<u>\$ 3.31</u>		<u>\$ 4.57</u>	

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

(Concluded)

**FINETEK CO., LTD.**

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

	Share Capital		Retained Earnings			Other Equity Exchange Differences on Translation of Foreign Financial Statements of Foreign Operations	Total Equity
	Ordinary Shares	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings		
BALANCE ON JANUARY 1, 2024	\$ 547,890	\$ 326,906	\$ 305,529	\$ 52,271	\$ 598,673	\$ (55,477)	\$ 1,775,792
Appropriation of 2023 earnings (Note 21)							
Legal reserve	-	-	26,790	-	(26,790)	-	-
Special reserve	-	-	-	3,206	(3,206)	-	-
Cash dividends distributed by the Company	-	-	-	-	(219,156)	-	(219,156)
Share dividends distributed by the Company	10,958	-	-	-	(10,958)	-	-
Other changes in capital surplus							
Equity component of convertible bonds issued by the Company (Notes 18 and 21)	-	118,215	-	-	-	-	118,215
Net profit for the year ended December 31, 2024	-	-	-	-	263,745	-	263,745
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	640	24,375	25,015
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	264,385	24,375	288,760
BALANCE ON DECEMBER 31, 2024	558,848	445,121	332,319	55,477	602,948	(31,102)	1,963,611
Appropriation of 2024 earnings (Note 21)							
Legal reserve	-	-	26,440	-	(26,440)	-	-
Special reserve	-	-	-	(24,375)	24,375	-	-
Cash dividends distributed by the Company	-	-	-	-	(229,127)	-	(229,127)
Share dividends distributed by the Company	11,177	-	-	-	(11,177)	-	-
Net profit for the year ended December 31, 2025	-	-	-	-	189,119	-	189,119
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	690	(5,140)	(4,450)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	189,809	(5,140)	184,669
BALANCE ON DECEMBER 31, 2025	\$ 570,025	\$ 445,121	\$ 358,759	\$ 31,102	\$ 550,388	\$ (36,242)	\$ 1,919,153

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

# FINETEK CO., LTD.

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

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 227,952	\$ 318,584
Adjustments for:		
Depreciation expense	29,587	27,068
Amortization expense	6,141	6,196
Expected credit loss (gain)	301	(167)
Net gain on fair value changes of financial asset designated as at fair value through profit or loss	(18,266)	(14,385)
Finance costs	11,517	4,782
Interest income	(8,348)	(4,327)
Dividend income	(5,018)	(3,801)
Share of profit of subsidiaries	(19,073)	(57,171)
Gain on disposal of property, plant and equipment	(180)	(40)
Inventory write-downs	2,207	1,749
Unrealized gain on transactions with subsidiaries	21,474	22,922
Realized gain on transactions with subsidiaries	(22,922)	(24,335)
Net gain on foreign currency exchange	(5,690)	(14,993)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	(13,325)	1,955
Notes receivable	2,421	1,394
Trade receivables	(43,474)	(11,213)
Trade receivables from related parties	12,408	(3,061)
Other receivables	928	1,629
Other receivables from related parties	32,238	43,228
Inventories	(10,102)	(19,357)
Other current assets	640	1,551
Net defined benefit assets	(56)	(38)
Contract liabilities	(1,830)	1,905
Notes payable	(45)	(118)
Trade payables	(22,291)	(9,873)
Trade payables to related parties	(1,638)	3,926
Other payables	(10,156)	3,033
Other payables to related parties	1,906	(256)
Other current liabilities	<u>23</u>	<u>34</u>
Cash generated from operations	167,329	276,821
Interest received	7,826	4,201
Dividends received	5,018	3,801
Interest paid	(132)	(3,299)
Income tax paid	<u>(47,402)</u>	<u>(50,506)</u>
Net cash generated from operating activities	<u>132,639</u>	<u>231,018</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at amortized cost	(53,010)	-

(Continued)

## FINETEK CO., LTD.

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

	2025	2024
Proceeds from disposal of financial assets at amortized cost	13,282	30,804
Acquisition of additional interests in subsidiaries	-	(10,000)
Payments for property, plant and equipment	(17,086)	(12,628)
Proceeds from disposal of property, plant and equipment	180	40
Increase in refundable deposits	-	(1,451)
Decrease in refundable deposits	1,744	-
Payments for intangible assets	(4,371)	(3,297)
Increase in prepayments for equipment	(3,318)	(2,240)
Dividends received from subsidiaries (Note 12)	<u>87,370</u>	<u>17,475</u>
Net cash generated from investing activities	<u>24,791</u>	<u>18,703</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from issuance of convertible bonds	-	586,335
Repayment of long-term borrowings	-	(176,923)
Payments for transaction costs attributable to the issuance of bonds	-	(5,350)
Increase in refundable deposits	10	-
Repayment of the principal portion of lease liabilities	(1,780)	(968)
Dividends paid to owners of the Company	(229,127)	(219,156)
Acquisition of equity interest in a subsidiary	<u>(50,000)</u>	<u>-</u>
Net cash (used in) generated from financing activities	<u>(280,897)</u>	<u>183,938</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	<u>4,157</u>	<u>6,677</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(119,310)	440,336
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>636,513</u>	<u>196,177</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 517,203</u>	<u>\$ 636,513</u>

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

[Attachment 3-2]

**FINETEK CO., LTD. AND SUBSIDIARIES**

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

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 840,267	32	\$ 1,058,388	39
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	209,707	8	142,289	6
Financial assets at amortized cost - current (Notes 4, 8, 9 and 34)	133,044	5	81,276	3
Notes receivable (Notes 4, 10 and 25)	22,593	1	27,661	1
Trade receivables (Notes 4, 10, 25 and 34)	173,804	7	216,231	8
Other receivables (Notes 4 and 10)	3,112	-	2,965	-
Current tax assets (Notes 4 and 27)	1,095	-	1,278	-
Inventories (Notes 4 and 11)	246,692	9	235,691	9
Other current assets (Notes 4 and 18)	10,586	-	6,744	-
Total current assets	1,640,900	62	1,772,523	66
<b>NON-CURRENT ASSETS</b>				
Financial assets at amortized cost - non-current (Notes 4, 8 and 9)	124,911	5	82,325	3
Property, plant and equipment (Notes 4 and 13)	719,582	27	730,605	27
Right-of-use assets (Notes 4 and 14)	13,017	-	16,052	1
Investment properties (Notes 4 and 15)	6,858	-	8,374	-
Goodwill (Notes 4 and 16)	40,669	2	37,706	1
Other intangible assets (Notes 4 and 17)	26,664	1	14,905	-
Deferred tax assets (Notes 4 and 27)	23,334	1	21,721	1
Long term trade receivables (Notes 4, 10 and 25)	34,622	1	1,241	-
Other non-current assets (Notes 4, 18 and 23)	17,047	1	16,050	1
Total non-current assets	1,006,704	38	928,979	34
<b>TOTAL</b>	<b>\$ 2,647,604</b>	<b>100</b>	<b>\$ 2,701,502</b>	<b>100</b>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Contract liabilities - current (Notes 4 and 25)	\$ 14,851	1	\$ 18,475	1
Notes payable (Note 20)	3,740	-	3,785	-
Trade payables (Note 20)	44,026	2	64,110	2
Other payables (Note 22)	85,203	3	99,405	4
Current tax liabilities (Notes 4 and 27)	25,229	1	21,639	1
Lease liabilities - current (Notes 4 and 14)	3,340	-	4,046	-
Long-term borrowings due within one year (Notes 4, 19 and 34)	9,564	-	-	-
Other current liabilities	374	-	339	-
Total current liabilities	186,327	7	211,799	8
<b>NON-CURRENT LIABILITIES</b>				
Bonds payable (Notes 4 and 21)	478,175	18	466,790	17
Long-term borrowings (Notes 4, 19 and 34)	19,956	1	-	-
Deferred tax liabilities (Notes 4 and 27)	37,965	2	51,441	2
Lease liabilities - non-current (Notes 4 and 14)	4,783	-	6,784	-
Other non-current liabilities (Note 25)	1,150	-	978	-
Total non-current liabilities	542,029	21	525,993	19
Total liabilities	728,356	28	737,792	27
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 24)</b>				
Share capital				
Ordinary shares	570,025	21	558,848	21
Capital surplus	445,121	17	445,121	16
Retained earnings				
Legal reserve	358,759	13	332,319	12
Special reserve	31,102	1	55,477	2
Unappropriated earnings	550,388	21	602,948	23
Total retained earnings	940,249	35	990,744	37
Other equity				
Exchange differences on translation of foreign operations	(36,242)	(1)	(31,102)	(1)
Total equity attributable to owners of the Company	1,919,153	72	1,963,611	73
<b>NON-CONTROLLING INTERESTS (Note 24)</b>	<b>95</b>	<b>-</b>	<b>99</b>	<b>-</b>
Total equity	1,919,248	72	1,963,710	73
<b>TOTAL</b>	<b>\$ 2,647,604</b>	<b>100</b>	<b>\$ 2,701,502</b>	<b>100</b>

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

## FINETEK CO., LTD. AND SUBSIDIARIES

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

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4 and 25)	\$ 1,235,729	100	\$ 1,280,299	100
OPERATING COSTS (Notes 11, 17 and 26)	<u>581,306</u>	<u>47</u>	<u>581,359</u>	<u>45</u>
GROSS PROFIT	<u>654,423</u>	<u>53</u>	<u>698,940</u>	<u>55</u>
OPERATING EXPENSES (Notes 9, 17, 26 and 33)				
Selling and marketing expenses	281,154	23	244,218	19
General and administrative expenses	113,784	9	104,312	8
Research and development expenses	78,633	7	78,845	7
Expected credit loss	<u>1,178</u>	<u>-</u>	<u>890</u>	<u>-</u>
Total operating expenses	<u>474,749</u>	<u>39</u>	<u>428,265</u>	<u>34</u>
PROFIT FROM OPERATIONS	<u>179,674</u>	<u>14</u>	<u>270,675</u>	<u>21</u>
NON-OPERATING INCOME AND EXPENSES (Notes 4, 9 and 26)				
Interest income	13,669	1	11,645	1
Other income	24,127	2	15,725	1
Other gains and losses	24,560	2	38,099	3
Finance costs	<u>(13,227)</u>	<u>(1)</u>	<u>(5,065)</u>	<u>-</u>
Total non-operating income and expenses	<u>49,129</u>	<u>4</u>	<u>60,404</u>	<u>5</u>
PROFIT BEFORE INCOME TAX	228,803	18	331,079	26
INCOME TAX EXPENSE (Notes 4 and 27)	<u>(39,681)</u>	<u>(3)</u>	<u>(67,334)</u>	<u>(5)</u>
NET PROFIT FOR THE YEAR	<u>189,122</u>	<u>15</u>	<u>263,745</u>	<u>21</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 4, 23, 24 and 27)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plan	862	-	800	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	<u>(172)</u>	<u>-</u>	<u>(160)</u>	<u>-</u>
	<u>690</u>	<u>-</u>	<u>640</u>	<u>-</u>
Items that may be reclassified subsequently to profit or loss:				

(Continued)

## FINETEK CO., LTD. AND SUBSIDIARIES

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

	2025		2024	
	Amount	%	Amount	%
Exchange differences on translation of the financial statements of foreign operations	(6,433)	-	30,471	2
Income tax relating to items that may be reclassified subsequently to profit or loss	<u>1,286</u>	<u>-</u>	<u>(6,093)</u>	<u>-</u>
	<u>(5,147)</u>	<u>-</u>	<u>24,378</u>	<u>2</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(4,457)</u>	<u>-</u>	<u>25,018</u>	<u>2</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 184,665</u>	<u>15</u>	<u>\$ 288,763</u>	<u>23</u>
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	\$ 189,119	15	\$ 263,745	21
Non-controlling interests	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 189,122</u>	<u>15</u>	<u>\$ 263,745</u>	<u>21</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	\$ 184,669	15	\$ 288,760	23
Non-controlling interests	<u>(4)</u>	<u>-</u>	<u>3</u>	<u>-</u>
	<u>\$ 184,665</u>	<u>15</u>	<u>\$ 288,763</u>	<u>23</u>
EARNINGS PER SHARE (Note 28)				
From continuing operations				
Basic	<u>\$ 3.32</u>		<u>\$ 4.63</u>	
Diluted	<u>\$ 3.31</u>		<u>\$ 4.57</u>	

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

**FINETEK CO., LTD. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**

(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company						Other Equity Exchange Differences on Translation of Financial Statements of Foreign Operations	Total	Non-controlling Interests	Total Equity
	Ordinary Shares	Capital Surplus	Retained Earnings			Unappropriated Earnings				
			Legal Reserve	Special Reserve						
BALANCE AT JANUARY 1, 2024	\$ 547,890	\$ 326,906	\$ 305,529	\$ 52,271	\$ 598,673	\$ (55,477)	\$ 1,775,792	\$ 96	\$ 1,775,888	
Appropriation of 2023 earnings (Note 24)										
Legal reserve	-	-	26,790	-	(26,790)	-	-	-	-	
Special reserve	-	-	-	3,206	(3,206)	-	-	-	-	
Cash dividends distributed by the Company	-	-	-	-	(219,156)	-	(219,156)	-	(219,156)	
Share dividends distributed by the Company	10,958	-	-	-	(10,958)	-	-	-	-	
Other changes in capital surplus										
Equity component of convertible bonds issued by the Company (Notes 21 and 24)	-	118,215	-	-	-	-	118,215	-	118,215	
Net profit for the year ended December 31, 2024	-	-	-	-	263,745	-	263,745	-	263,745	
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	640	24,375	25,015	3	25,018	
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	264,385	24,375	288,760	3	288,763	
BALANCE AT DECEMBER 31, 2024	558,848	445,121	332,319	55,477	602,948	(31,102)	1,963,611	99	1,963,710	
Appropriation of 2024 earnings (Note 24)										
Legal reserve	-	-	26,440	-	(26,440)	-	-	-	-	
Special reserve	-	-	-	(24,375)	24,375	-	-	-	-	
Cash dividends distributed by the Company	-	-	-	-	(229,127)	-	(229,127)	-	(229,127)	
Share dividends distributed by the Company	11,177	-	-	-	(11,177)	-	-	-	-	
Net profit for the year ended December 31, 2025	-	-	-	-	189,119	-	189,119	3	189,122	
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	690	(5,140)	(4,450)	(7)	(4,457)	
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	189,809	(5,140)	184,669	(4)	184,665	
BALANCE AT DECEMBER 31, 2025	\$ 570,025	\$ 445,121	\$ 358,759	\$ 31,102	\$ 550,388	\$ (36,242)	\$ 1,919,153	\$ 95	\$ 1,919,248	

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

# FINETEK CO., LTD. AND SUBSIDIARIES

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

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 228,803	\$ 331,079
Adjustments for:		
Depreciation expense	46,729	43,635
Amortization expense	11,835	9,358
Expected credit loss	1,110	507
Net gain on fair value changes of financial assets designated as at fair value through profit	(22,323)	(18,772)
Finance costs	13,227	5,065
Interest income	(13,669)	(11,645)
Dividend income	(7,197)	(4,726)
(Gain) loss on disposal of property, plant and equipment	(15)	59
Write-downs of inventories	1,429	4,176
Net gain on foreign currency exchange	(5,870)	(15,173)
Gain on lease modification	(5)	-
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	(45,095)	(16,963)
Notes receivable	4,478	5,806
Trade receivables	6,148	23,259
Other receivables	208	1,597
Inventories	3,090	(15,555)
Other current assets	(3,842)	(936)
Net defined benefit assets	(56)	(38)
Contract liabilities	(3,416)	603
Notes payable	(45)	(118)
Trade payables	(19,915)	(9,845)
Other payables	(15,105)	5,324
Other current liabilities	35	(295)
Cash generated from operations	180,539	336,402
Interest received	13,314	11,385
Dividends received	7,197	4,726
Interest paid	(1,842)	(3,584)
Income tax paid	(52,326)	(61,200)
Net cash generated from operating activities	<u>146,882</u>	<u>287,729</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at amortized cost	(161,039)	(4,871)
Proceeds from disposal of financial assets at amortized cost	61,500	30,844
Cash paid for business combinations (Note 29)	(34,171)	-
Payments for property, plant and equipment	(27,993)	(19,462)
Proceeds from disposal of property, plant and equipment	180	40
Increase in refundable deposits	-	(1,638)
Decrease in refundable deposits	1,536	-

(Continued)

## FINETEK CO., LTD. AND SUBSIDIARIES

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

	2025	2024
Payments for intangible assets	(4,462)	(3,404)
Increase in prepayments for equipment	<u>(3,319)</u>	<u>(2,240)</u>
Net cash used in investing activities	<u>(167,768)</u>	<u>(731)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of convertible bonds	-	586,335
Payments for transaction costs attributable to the issuance of bonds	-	(5,350)
Proceeds from long-term borrowings	29,520	-
Repayment from long-term borrowings	-	(176,923)
Repayment of the principal portion of lease liabilities	(4,280)	(3,402)
Dividends paid to owners of the Company	<u>(229,127)</u>	<u>(219,156)</u>
Net cash (used in) generated from financing activities	<u>(203,887)</u>	<u>181,504</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>		
	<u>6,652</u>	<u>21,282</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	(218,121)	489,784
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<u>1,058,388</u>	<u>568,604</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<u>\$ 840,267</u>	<u>\$ 1,058,388</u>

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

[Attachment 4]

**FineTek Co., Ltd.**  
**2025 Earnings Distribution Statement**

Unit: NTD

Item	Amount	
Retained earnings at the beginning of the period		360,578,097
Current net income	189,120,435	
The remeasurement of the defined benefit plan is recognized in retained earnings	689,658	
Net income plus other adjustment items of the current period stated into the amount of undistributed earnings of the year.		189,810,093
Provision of legal reserve (10%)		(18,981,009)
Duly provision of special reserve		(5,140,454)
Earnings distributable in the current period		526,266,727
Distribution items:		
Cash dividend on common shares (NT\$3 per share)	(171,007,335)	
Stock dividend on common stock (NT\$0.2 per share)	(11,400,489)	
Total distributed amount		(182,407,824)
Undistributed earnings at the end of the period		343,858,903

Note: The total number of the Company's outstanding shares is 57,002,445 shares.

Chairman: Wu Ting-Kuo

Manager: Wu Ting-Kuo

Accounting Manager:  
Wang Hsiao-Chun

[Appendix 1]

## **FineTek Co., Ltd. Articles of Incorporation**

### **Chapter 1 General Provisions**

Article 1 : The Company is incorporated in accordance with the Company Act, and named as FineTek Co., Ltd. in English.

Article 2 : The Company's business lines are stated as follows:

1. CC01060 Wired Communication Mechanical Equipment Manufacturing.
2. CC01070 Wireless Communication Mechanical Equipment Manufacturing.
3. CC01111 Controlled Telecommunications Radio-Frequency Equipment Manufacturing.
4. CE01021 Weights and Measuring Instruments Manufacturing
5. F113060 Wholesale of Measuring Instruments
6. F213050 Retail Sale of Weights and Measuring Instruments
7. F401021 Controlled Telecommunications Radio-Frequency Equipment Import
8. F401181 Measuring Instruments Import
9. F401010 International Trade.
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 New Taipei City and, when necessary, may establish branches domestically or overseas. The establishment, abolishment, or change of the Company shall be handled in accordance with the resolutions of the Board of Directors.

Article 4 : The public announcement method of the Company shall be handled in accordance with the provisions of the Company Act, except when otherwise is stipulated by the competent authority in charge of securities with respect to the public company.

Article 4-1: The Company may make external investments as needed for business purposes, and the Board of Directors is authorized to make investments as needed. The Company, when it is a shareholder of another company with limited liability, is not limited by the 40% paid-in capital amount in the Company Act.

Article 4-2: The Company may provide endorsement/guarantee externally business needs.

### **Chapter 2 Shares**

Article 5 : The total capital of the Company is authorized as NT\$820 million, divided into 82 million common shares at NT\$10 per share. For unissued shares, the Board of Directors is authorized to issue in installments based on business needs of the

Company.

NT\$20 million out of the capital referred to in the preceding paragraph shall be reserved for the issuance of employee stock warrants for exercising the stock options, and the Board of Directors is authorized to resolve the issuance of such shares in installments.

After the public offering, the Company may issue employee stock warrants with subscription prices free from any restrictions under the relevant laws and regulations. However, such employee stock warrants shall be issued only after the approval of more than two-thirds of the voting rights of the shareholders present representing a majority of the issued shares, and the shares shall be filed and reported in installments within one year from the date of resolution of the shareholders' meeting.

Article 5-1: The shares of the Company are registered, which are issued after being signed or sealed by the director representing the Company and certified according to laws. After the public offering of the Company's shares, the Company may issue a consolidated copy of the total number of shares issued or may be exempted from printing share certificates and may issue shares without printing physical stock certificates but shall register these issued shares with or have them kept by a securities depository organization.

Article 6 : Deleted.

Article 7 : It shall be suspended within 30 days before an annual general meeting, within 15 days before a special shareholders' meeting, or within 5 days before the record date decided by the Company for distribution of dividends and bonuses or other benefits. The period referred to in the preceding paragraph shall be counted from the meeting date or the base date. After the public offering of the Company's shares, registration for the transfer of stocks in the roster of shareholders, if any, shall be suspended within 60 days before an annual general meeting, within 30 days before a special shareholders' meeting, or within 5 days before the record date decided by the Company for distribution of dividends and bonuses or other benefits.

Article 7-1: After the public offering, the shareholder services of the Company shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.

Article 7-2: The shares repurchased by the Company in accordance with the Company Act may be transferred to employees of companies controlled by the Company or subsidiaries of the Company who meet certain criteria.

The Company's employee stock warrants are issued to employees of companies controlled by the Company or subsidiaries of the Company who meet certain criteria. Employees who subscribe for new shares when the Company issues the new shares

include those of companies controlled by the Company or subsidiaries of the Company who meet certain criteria.

The subjects of the Company's issuance of restricted stock awards (RSAs) to employees includes those of companies controlled by the Company or subsidiaries of the Company meeting certain criteria.

### **Chapter 3 Shareholders' Meetings**

Article 8 : The shareholders' meetings are divided into annual general meetings and special shareholders' meetings. An annual general meeting shall be convened at least once a year, by the Board of Directors within six months after the end of each fiscal year. A special shareholders' meeting shall be convened in accordance with the law, whenever necessary. The shareholders' meetings shall be convened in accordance with the procedures defined under the Company Act.

Except as otherwise provided in the Company Act, the shareholders' meetings referred to in the preceding paragraph shall be convened by the Board of Directors and chaired by the Chairman of the Board. When the Chairman is on leave or for any reason unable to exercise the powers of the chairperson, the proxy shall act on behalf of him in accordance with Paragraph 3, Article 208 of the Company Act. If the meeting is convened by a person with the right to convene other than the Board of Directors, the person with the right to convene shall chair the meeting. When there are two or more persons, one shall be elected from among themselves.

Article 8-1: The shareholders' meeting of the Company may be held by videoconference or other methods announced by the Ministry of Economic Affairs.

Article 9 : If a shareholder is unable to attend the shareholders' meeting for some reason, he or she may issue a proxy form printed by the Company to specify the scope of authorization, and enter his/her seal/signature thereto to appoint a proxy to attend the meeting on behalf of him/her.

After the public offering, the Company shall follow the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" in addition to Article 177 of the Company Act.

Article 10 : Each shareholder of the Company shall have one voting right per share, except under circumstances where their shares are restricted or without voting rights under the Company Act.

When the Company convenes a shareholders' meeting, it may exercise its voting rights by correspondence or electronic means. When it exercises its voting rights by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice.

Article 10-1: A shareholder holding one percent or more of the total number of issued shares may submit a written proposal to the Company for an annual general meeting. However, it is limited to one item only and it is limited to 300 words; otherwise, the proposals will not be included in the agenda. Shareholders who have proposed the motion shall attend the annual general meeting in person, or entrust others to attend the meeting and participate in the discussion of the agenda on behalf of them. The relevant operations are handled in accordance with the Company Act and relevant regulations.

Article 11 : Unless otherwise provided in the Company Act, the resolutions of the shareholders' meeting shall be attended by the shareholders who represent more than half of the total number of issued shares, and the resolutions of the shareholders' meeting shall be made by a majority of the voting rights of the shareholders present. Shareholders' meetings shall be held in accordance with the Company's Rules of Procedure for Shareholders' Meetings, except as otherwise provided by the Company Act and the Articles of Incorporation.

Article 11-1: The resolutions of the shareholders' meeting shall be recorded in the minutes of meeting, signed or sealed by the shareholders' meeting chairperson, and distributed to each shareholder within 20 days after the meeting.

The preparation and distribution of said minutes may be done by electronic means. After the public offering of the Company, the meeting minutes may be distributed by means of a public announcement.

Article 11-2: If, after the public offering, the Company intends to cancel the public offering, an application shall be submitted to the competent authority for approval per resolution by the shareholders' meeting. This provision shall remain unchanged during the period of listing on Emerging Stock Market and on TWSE/TPEX.

Article 11-3: The cumulative voting system shall be adopted for the election of the Company's directors. Each share will have voting rights in an amount equal to the number of directors to be elected, and may be cast for a single candidate or split among multiple candidates. Candidates to whom the ballots are cast represent a prevailing number of votes shall be elected as the directors.

#### **Chapter 4 Directors and Audit Committee**

Article 12 : The Company shall have 5~9 directors, of which the number of independent directors shall not be less than three. The candidate nomination system is adopted for the election of directors, and shareholders are elected from the list of candidates in the shareholders' meeting. The directors shall hold a term of office for three years, and may be reelected.

The aggregate shareholdings of all directors of the Company shall be governed by the

regulations of the competent authority in charge of securities.

The Company may take out liability insurance for directors during their term of office in accordance with the law, covering the liability of damages to be borne by them within the scope of their job duties. The Board of Directors is authorized to handle related insurance matters.

Article 13 : The Board comprises directors. The Chairman shall be elected from among the directors with the consent of a majority of the directors present at a meeting attended by more than two-thirds of the directors. The Chairman will chair shareholders' and Board of Directors meetings internally and represent the Company externally.

Article 14 : Unless otherwise provided in the Company Act, the Board of Directors meetings shall be convened by the Chairman of the Board. When the Chairman is on leave or for any reason unable to exercise the powers of the chairperson, the proxy shall act on behalf of him in accordance with the Company Act.

A notice shall be given to all directors in writing, by e-mail or by fax seven days in advance, specifying the reason for convening the Board of Directors meeting, provided that the Board of Directors meeting may be convened at any time in case of emergency.

Unless otherwise provided in the Company Act, a resolution of the Board of Directors shall be approved by a majority of the directors at a meeting attended by a majority of the directors.

Article 14-1: The Board of Directors shall meet at least once per quarter. The directors shall attend the Board of Directors meetings in person. If a director is unable to attend a Board meeting for any reason, he/she may authorize another director to attend the meeting on his/her behalf in writing. However, a proxy letter shall be issued for each time specifying the scope of the authorization. Each proxy may only be entrusted to act as the proxy for one person.

If a Board meeting is held by way of video conference, the directors participating in the video conference shall be deemed to have attended the meeting in person.

Article 14-2: The resolutions reached at the Board of Directors meeting shall be recorded in the minutes of the meeting, which shall be signed or sealed by the chairperson of the meeting, and a duplicate thereof shall be distributed to each director within 20 days after the meeting.

Article 15 : When all directors perform their duties, regardless of the Company's operating profit or loss, the Company shall pay them remuneration. The Board of Directors is authorized to determine the remuneration based on their participation in the Company's operation and contribution value, and in reference to the pay level among

the peers.

Article 15-1: The Company intends to establish functional committees under the Board of Directors. The establishment and duties of relevant committees shall follow the regulations established by the competent authorities.

Article 15-2: The Company has established the Audit Committee in accordance with the law, which is composed of all independent directors. The functions and powers of the Audit Committee and other compliance matters shall be handled in accordance with the relevant laws and regulations or the Company's regulations.

## **Chapter 5 Managerial Officers**

Article 16 : The Company may appoint managers, and the appointment, dismissal and remuneration of the managers shall be handled in accordance with the provisions of the Company Act.

## **Chapter 6 Accounting**

Article 17 : The Company's fiscal year starts from January 1 to December 31 of each year. At the end of each fiscal year, the Board of Directors shall prepare the (1) business report; (2) financial statements, and (3) earnings distribution or loss compensation proposals, to be submitted to the annual general meeting for recognition in accordance with statutory procedures.

Article 18 : If there is profit sought in the year, the Company shall set aside 3% or more as employee remuneration, of which more than 1.4% shall be distributed as the remuneration to entry-level employees. The same shall be distributed in shares or cash per resolution of the Board of Directors. The recipients thereof include the employees of the Company's controlling or subordinate companies who meet certain criteria. The Company may allow the Board of Directors to allocate no more than 3% of the above profits as the directors' remuneration in reference to the degree of participation and contribution of the directors to the Company's operations. The proposal for distribution of employees' and directors' remuneration shall be reported to a shareholders' meeting. However, if the Company still has accumulated losses, the Company shall reserve an amount to make up for it, and then provide employees' remuneration and directors' remuneration based on the percentage referred to in the preceding paragraph.

Article 19 : If the Company retains earnings in the annual final accounts, after paying the taxes and levies in accordance with the law and making up the accumulated losses, it shall set aside 10% thereof as the legal reserve, unless the legal reserve has reached the amount of the Company's paid-in capital. Then, the special reserve shall be

appropriated or reversed in accordance with the laws or regulations or the competent authority's regulations. The remaining balance, plus the accumulated undistributed earnings, shall be distributed based on the plan proposed by the Board of Directors to the shareholders' meeting for resolution as bonuses and dividends to shareholders. The Company is currently in the growth stage. Considering the Company's current and future investment environment, capital requirements and capital budget, as well as taking into account the interests of shareholders and the Company's long-term financial plan, the Company's dividend policy may retain a part of its earnings, and the cumulative distributable earnings appropriated from the remaining balance shall be no less than 10% of the current year's distributable earnings, of which cash dividends shall be no less than 10% of the total dividends.

## **Chapter 7 Supplementary Provisions**

Article 20 : Matters not covered in the Articles of Incorporation shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 21 : The Articles of Incorporation were established on January 22, 2003.

The first amendment hereto was made on July 12, 2003.

The second amendment hereto was made on November 7, 2003.

The third amendment hereto was made on October 1, 2004.

The fourth amendment hereto was made on June 23, 2005.

The fifth amendment hereto was made on June 29, 2007.

The sixth amendment hereto was made on June 28, 2013.

The seventh amendment hereto was made on January 24, 2014.

The eighth amendment hereto was made on June 20, 2016.

The ninth amendment hereto was made on June 2, 2017.

The tenth amendment hereto was made on June 19, 2018.

The eleventh amendment hereto was made on June 10, 2019.

The twelfth amendment hereto was made on June 10, 2022.

The thirteenth amendment hereto was made on May 27, 2024.

The fourteenth amendment hereto was made on June 13, 2025.

FineTek Co., Ltd.

Chairman: Wu Ting-Kuo

## **FineTek Co., Ltd.**

### **Rules of Procedure for Shareholders' Meetings**

Article 1      In order to establish a good governance system, improve the supervisory function and strengthen the management function of the Company's shareholders' meeting, these Rules are established in accordance with Article 5 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

Article 2      The rules of procedure for the Company's shareholders' meetings, except as otherwise provided by laws and regulations or the Articles of Incorporation, shall follow the Rules.

Article 3      Shareholders' meetings of the Company shall be convened by the Board of Directors, unless otherwise provided in the law.

Unless otherwise provided in the Regulations Governing the Administration of Shareholders Service of Public Companies, the Company's organization of a shareholders' meeting by means of visual communication network shall be expressly defined in the articles of incorporation and subject to resolution by the Board of Directors. Meanwhile, the organization of a shareholders' meeting by means of visual communication network shall be adopted per the resolution rendered by a majority of directors at a meeting attended by two-thirds or more of the total number of directors.

Changes to the method of convening a shareholders' meeting of the Company shall be subject to a resolution by the Board of Directors, and made no later than the dispatch of the notice of the shareholders' meeting.

The Company shall compile an electronic file that contains meeting notice, proxy letter form, motions for ratification, motions for discussion, election or dismissal of directors, etc. and post it on the MOPS before 30 days before the date of an annual general meeting or before 15 days before the date of a special shareholders' meeting. At least 21 days before an annual general meeting, or 15 days before a special shareholders' meeting, an electronic copy of the shareholders' meeting handbook and supplementary information shall be prepared and posted onto MOPS. Notwithstanding, where the Company's paid-in capital reaches NT\$10 billion or more at the end of the most recent fiscal year, or in which the aggregate shareholding percentage of foreign investors and Mainland Chinese investors reaches 30% or more as recorded in the roster of shareholders at the time of organization of the annual general meeting in the most recent fiscal year, it shall upload the electronic file 30 days prior to the day on which the annual general meeting is to be held. Within 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting handbook and supplementary information and made them available for review by shareholders at any time. The same shall also be

displayed at the premises of the Company and the professional shareholder services agent designated by the Company.

The handbook and supplementary information referred to in the preceding paragraph shall be made available to the shareholders for reference by the Company on the day of the meeting in the following manners:

- I. For tangible shareholders' meetings, to be distributed on-site at the meeting.
- II. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform in an electronic form.
- III. For shareholders' meeting convened by means of visual communication network only, to be shared on the virtual meeting platform in an electronic form.

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

Election or dismissal of directors, amendments to the Articles of Incorporation, capital reduction, application for cessation of public offering, approval of directors' competition with the Company, capitalization of retained earnings and capital reserve, company dissolution, merger, spin-off, or the conditions set forth in Paragraph 1, Article 185 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out, with the essential contents explained, in the notice of the reasons for convening the meeting. None of the above matters may be raised as an extempore motion.

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

Shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of the Company may submit to the Company a proposal for discussion at an annual general meeting, provided that the shareholder is allowed to submit no more than one proposal to the annual general meeting. Any additional proposal will not be included into the motions. Additionally, when the circumstances of any subparagraph of Paragraph 4, Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the motions. Any shareholder may submit any suggestive proposal to urge the Company to promote public interests or fulfill its social responsibilities. Procedurally, the shareholder is allowed to submit no more than one proposal pursuant to Article 172-1 of the Company Act. Any

additional proposal will not be included into the motions.

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

Shareholders shall limit their proposed motions to 300 words only; proposals that exceed 300 words will not be accepted for discussion. Shareholders who have successfully proposed their motions shall attend the annual general meeting in person or through proxy and participate in the discussion.

The Company shall notify the resolution to the shareholders submitting the proposals before the date of notice for the shareholders' meeting, and list the motions meeting the requirements defined in this provision in the meeting notice. For shareholders' proposals that are not included in the motions, the Board of Directors shall explain the reasons for not including such proposals at the shareholders' meeting.

Article 4 For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy letter issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy letter and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy letter to the Company 5 days before the date of the meeting. When duplicate proxy letters are delivered, the one received earliest shall prevail. However, this excludes situations where the shareholder has issued a proper declaration to withdraw the previous proxy arrangement.

After a proxy letter has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company 2 business days before the meeting date. If the cancellation notice is submitted after due date, votes casted at the meeting by the proxy shall prevail.

After a proxy letter has been delivered to the Company, if the shareholder intends to attend a visual shareholders' meeting, a written notice of proxy cancellation shall be submitted to the Company 2 business days before the meeting date. If the cancellation notice is submitted after due date, votes casted at the meeting by the proxy shall prevail.

Article 5 The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for the meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting. Virtual shareholder meetings are not subject to the location restrictions stated in the

preceding Paragraph.

Article 6 The Company shall specify in the meeting notice the time and place for acceptance of the registration from the shareholders, solicitors and proxies (hereinafter referred to as "shareholders") and other matters to be noted.

The time when shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.

Shareholders shall attend the shareholders meeting with the attendance card, sign-in card or other attendance documents. The Company shall not arbitrarily add requirements for other supporting documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting the proxy letters shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

Shareholders who attend the meeting shall be given by the Company a copy of the meeting handbook, annual report, attendance pass, opinion slip, agenda ballots and any information relevant to the meeting.

Additional ballots shall be prepared if director election is also being held during the meeting.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. Any juristic person that has been designated as a proxy attendant can only appoint one representative to attend the shareholders' meeting.

Where a shareholders' meeting is convened by means of visual communication network and any shareholder intends to attend the virtual shareholders' meeting, the shareholder shall register with the Company within 2 days prior to the shareholders' meeting.

In the event of a virtual shareholders' meeting, the Company shall upload the meeting handbook, annual report and other related information to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1 : The Company shall specify the following in the shareholders' meeting notice when convening a shareholders' meeting by means of visual communication network:

- I. Methods for shareholders to participate in the meeting and exercise their rights.
- II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
  - (I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed, if required, or on which the meeting will resume.
  - (II) Shareholders not registering to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
  - (III) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on the meeting agenda.
  - (IV) Actions to be taken if the outcome of all proposals has been announced and extempore motion has not been carried out.
- III. When the Company convenes a virtual-only shareholders' meeting, it shall also specify appropriate alternative measures available to shareholders who have difficulty taking part in the virtual-only shareholders' meeting. Except for the situations specified in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall at least provide said shareholders with connection facilities and necessary assistance, and shall specify the period during which shareholders may file applications with the Company and other related matters to be attended.

Article 7

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman. When the Chairman is on leave or, for any reason, unable to exercise the powers of the chairperson, the Vice Chairman shall act as the chairperson. Where no Vice Chairman is appointed, or the Vice Chairman is on leave or for any reason unable to exercise the powers of the chairperson too, the Chairman shall designate one managing director to act on behalf of him/her. Where no managing director is appointed, the Chairman may designate one director to act on behalf of him/her. Where the Chairman does not make such a designation, the managing directors,

or directors, shall select from among themselves one person to serve as chairperson.

If a managing director or a director serves as the chairperson in the preceding paragraph, the managing director or director shall be the one who has held the position for more than six months and who understands the financial and business conditions of the Company. The same shall apply to a representative who is a juristic person director.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the Chairman of Board in person and attended by a majority of the directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the shareholders' meeting minutes.

If a shareholders' meeting is convened by a party with the power to convene other than the Board of Directors, the party with the power to convene shall chair the meeting. When there are two or more persons, one shall be elected from among themselves.

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

#### Article 8

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures. These recordings shall be retained for at least one year. However, if a shareholder raises a litigious claim against the Company in accordance with Article 189 of The Company Act, the abovementioned documents shall be retained until the end of the litigation.

Where a virtual shareholders' meeting is held, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The abovementioned data and recordings shall be kept properly for as long as the Company exists; a copy of the recording shall also be retained by the video conference service provider.

In case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

#### Article 9

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

The chair shall call the meeting to order at the appointed meeting time, and at the same time announce the number of non-voting shares and the number of shares attending the

meeting.

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

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

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chairperson may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

#### Article 10

If the shareholders' meeting is convened by the Board of Directors, its agenda shall be set by the Board of Directors. The relevant motions shall be voted on one by one. The meeting shall be conducted according to the scheduled agenda, but shall not be changed without the resolution of the shareholders' meeting.

The requirements referred to in the preceding paragraph shall apply if the shareholder meeting is convened by any authorized party other than the Board of Directors.

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

The chairperson shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or special motions put forward by the

shareholders. When the chairperson is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chairperson may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11 Before speaking, an attending shareholder must specify on a speaker slip the gist of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chairperson.

An attending shareholder who has submitted a speaker's slip but does not speak shall be deemed to have not spoken. The contents of the speech shall prevail if they are inconsistent with the speaker's slip.

Except with the consent of the chairperson, a shareholder may not speak more than twice on the same motion, and a single speech may not exceed five minutes. However, if the shareholder's speech violates the rules or exceeds the scope of the agenda, the chairperson may terminate the speech.

When an attending shareholder is speaking, the other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chairperson and the shareholder that has the floor. The chairperson shall stop any violation.

Where a corporate shareholder has appointed two or more representatives to attend the shareholder meeting, only one representative may speak per motion.

After an attending shareholder has spoken, the chairperson may respond in person or direct relevant personnel to respond.

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the time when the chairperson declares the meeting open until the chairperson declares the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph do not violate the requirements or exceed the scope of the motion, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12 The votes cast by the attending shareholders shall be calculated based on the number of shares.

For resolution of a shareholders' meeting, the number of shares held by shareholders without voting rights shall not be counted in the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item and may not exercise voting rights as a proxy for

any other shareholder.

The number of shares held by shareholders who are not permitted to vote shall be excluded from the calculation of total voting rights.

With the exception of a trust enterprise or a shareholder services agent approved by the securities competent authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are RSAs or are deemed non-voting shares under Paragraph 2, Article 179 of the Company Act.

When the Company holds a shareholders' meeting, it shall adopt electronic voting rights and may adopt correspondence voting rights. The method of exercise shall be specified in the shareholders' meeting notice. Shareholders who have voted in writing or using the electronic method are considered to have attended shareholders' meeting in person. Notwithstanding, they are considered to have waived their rights with respect to the extempore motions and amendments to original motions of that meeting. Therefore, it is advisable that the Company should avoid the submission of extempore motions and amendments to original proposals.

Instructions to exercise written and electronic votes shall be delivered to the Company at least 2 days before the shareholder meeting. In the event of duplicate submissions, the earliest submission shall be taken into record. However, exception is granted if the shareholder issues a proper declaration to withdraw the previous instruction.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or a virtual shareholders' meeting, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, within 2 days before the date of the shareholders' meeting. If the notice of retraction is submitted after the due date, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a motion shall require an affirmative vote of a majority of

the voting rights represented by the attending shareholders. During voting, if the chairperson solicits and receives no dissents, the proposal is deemed passed, with equivalent force as a resolution by vote. At the time of a vote, for each motion, the chairperson or a person designated by the chairperson shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a motion, the chairperson shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other motions will then be deemed rejected, and no further voting shall be required.

The chairperson will appoint a ballot examiner and a ballot counter, provided that the ballot examiner must be a shareholder.

Motion and election votes are to be counted openly at the shareholder meeting. Results of the vote, including the final tally, shall be announced on-site and recorded in minutes.

When the Company convenes a virtual shareholders' meeting, after the chairperson declares the meeting open, shareholders attending the meeting online shall cast votes on motions and elections on the virtual meeting platform before the chairperson announces the voting session ends, or will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once after the chairperson announces the voting session ends, and results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration 2 days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extempore motions, they will not exercise voting rights on the original proposals or make any amendments to the original motions or exercise voting rights on amendments to the original motions.

Article 14 When the shareholders' meeting elects directors, it shall proceed in accordance with the regulations for election of directors established by the Company, and shall announce

the results of the election on the spot, including the name list of elected directors and the number of votes with which they were elected, and the name list of directors not elected and number of votes they received.

All ballots used in the above election shall be sealed and signed by the ballot examiner, and held in proper custody for at least one year. However, if a shareholder raises a litigious claim against the Company in accordance with Article 189 of The Company Act, the abovementioned documents shall be retained until the end of the litigation.

Article 15 The resolutions of the shareholders' meeting shall be recorded in the minutes of meeting, signed or sealed by the chairperson, and distributed to each shareholder within 20 days after the meeting. The meeting minute referred to in the preceding paragraph may be produced and distributed in an electronic form.

The Company may distribute the meeting minute referred to in the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minute shall accurately record the year, month, day, and place of the meeting, the chairperson's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minute shall be retained for the duration of the existence of the Company.

Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minute as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chairperson's and minute recorder's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minute.

When convening a virtual shareholders' meeting, in addition to complying with the requirements in the preceding paragraph, the Company shall also specify in the meeting minute alternative measures available to shareholders with difficulties in attending the virtual shareholders' meeting.

Article 16 On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, the Company shall upload the

above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations and under the regulations of TWSE/TPEX, the Company shall upload the contents of such resolution to the MOPS within the prescribed time period.

Article 17 The service personnel of the shareholders' meeting shall wear identification badges or armbands.

The chairperson may instruct security staff to help maintain order in the meeting. When proctors or security personnel help maintain order at the meeting place, they shall wear armbands or identification cards bearing the word "Proctor."

The chairperson may stop anyone who attempts to speak using instruments that are not provided by the Company.

If a shareholder violates the rules of procedure and does not obey the chairperson's corrective instructions, and hinders the progress of the meeting and fails to comply, the chairperson may direct the proctors or security personnel to ask him or her to leave the venue.

Article 18 When a meeting is in progress, the chairperson may announce a break based on time considerations. In the event of a force majeure event, the chairperson may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If, before the parliamentary procedure is accomplished in accordance with the agenda (including extempore motions), the meeting venue cannot be occupied any longer, participants may resolve to continue the meeting at an alternative location.

Shareholders may also resolve to postpone or resume the meeting within the next 5 days, according to Article 182 of The Company Act.

Article 19 In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chairperson has announced the meeting adjourned.

Article 20 When the Company convenes a virtual shareholders' meeting, both the chairperson and

minute recorder shall be at the same location, and the chairperson shall declare the address of their location when the meeting is called to order.

Article 21 In the event of a virtual shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues. In the event of a virtual shareholders' meeting, when declaring the meeting open, the chairperson shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Paragraph 4, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chairperson has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within next 5 days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders not registering to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under Paragraph 2, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under Paragraph 2, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or the name list of elected directors. When the Company convenes a hybrid shareholders' meeting, and the meeting cannot continue as described in Paragraph 2, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under Paragraph 2 is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all

motions on meeting agenda of that shareholders' meeting.

When postponing or resuming a meeting according to Paragraph 2, the Company shall handle the lead-time work based on the date of the original shareholders' meeting in accordance with the requirements listed under Paragraph 7, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

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

Article 22 When the Company convenes a virtual-only shareholders' meeting, it shall also provide appropriate alternative measures available to shareholders who have difficulty taking part in the virtual-only shareholders' meeting. Except for the situations specified in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall at least provide said shareholders with connection facilities and necessary assistance, and shall specify the period during which shareholders may file applications with the Company and other related matters to be attended.

Article 23 These Rules shall take effect immediately once approved during a shareholder meeting. The same shall apply where these Rules are amended.

**FineTek Co., Ltd.**  
**Directors' Shareholding**

- I. Minimum number of shares to be held by all Directors and the number of shares held as stated in the Roster of Shareholders

Designation	Required quantity of shares to be held	Shareholding Registered in Roster of Shareholders
Director	4,560,195 shares	9,156,487 shares

Note: The share transfer suspension period was from April 10, 2026 to June 8, 2026.

- II. Statement of Shareholdings held by Directors

Designation	Name	Date elected	Number of shares (shares)	Shareholding ratio (Note)
Chairman	Wu Ting-Kuo	June 13, 2025	3,446,125	6.05%
Director	Gao Lun-Mao	June 13, 2025	153,364	0.27%
Director	Wu Kuei-Yung	June 13, 2025	5,556,998	9.75%
Independent Director	Wu Chun-Kuang	June 13, 2025	—	—
Independent Director	Wu Hsi-Her	June 13, 2025	—	—
Independent Director	Tsai Li-Ju	June 13, 2025	—	—
Independent Director	Cheng Yung-Yun	June 13, 2025	—	—
Total			9,156,487	16.07%

Note: The total number of issued shares of the Company as of the date for suspension of transfer of the shareholders' meeting is 57,002,445 ordinary shares.