

Stock Code : 2331



ELITEGROUP COMPUTER SYSTEMS CO., LTD.
2026 Annual Shareholders' Meeting
Meeting Handbook



Time and Date: 9:00 a.m, May 27(Wednesday), 2026

Venue: 18th floor, No. 22, Sec. 3, Zhongshan N. Rd., Zhongshan Dist. Taipei City

Method of Meeting: Physical Shareholders' Meeting

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Method of Meeting: Physical Shareholders' Meeting

Commencement of meeting: (Announce the total number of shares represented in the meeting)

Chairperson's opening remarks:

I. Reports

(I) 2025 Business Report.

(II) 2025 Audit Committee's Review Report.

(III) To report the distribution status of 2025 directors' remuneration and employees' remuneration, presented for acknowledgment.

(IV) To report the distribution status of 2025 cash dividends from earnings, presented for acknowledgment.

(V) To report on the implementation of the simplified merger of subsidiary ECS Industrial Computer Co., Ltd.

II. Ratification:

(I) The Company's Financial Statements and 2025 Business Report.

(II) To approve the proposal for distribution of 2025 earnings.

III. Discussions:

(I) Partial amendments to "Articles of Incorporation".

(II) Partial amendments to the "Procedures for the Acquisition or Disposal of Assets".

IV. Election matters:

Re-election of directors.

V. Other Matters:

Release the Directors (including Independent Directors) and Their Representatives from Non-Competition Restrictions.

VI. Extempore Motions

VII. Adjournment

I. Reports:

Motion 1

Summary: 2025 Business Report, presented for acknowledgment.

Details: Please refer to Attachment 1 of this conference manual for the 2025 Business Report (P.8-P.12).

Motion 2

Summary: 2025 Audit Committee's Review Report, presented for acknowledgment.

Details: Please refer to Attachment 2 of this conference manual for the 2025 Audit Committee's Review Report (P.13).

Motion 3

Summary: To report the distribution status of 2025 directors' remuneration and employees' remuneration, presented for acknowledgment.

Details: In accordance with the Company Act and Article 19 of the Articles of Incorporation, the Company allocated directors' remuneration of NT\$ 11,250,918 and employees' remuneration of NT\$112,509,187(including NT\$22,501,838 allocated to rank-and-file employees, representing 20% of the total employees' remuneration). Both amounts were fully paid in cash and the actual amounts paid were not different from the expenses recognized in 2025.

Motion 4

Summary: To report the distribution status of 2025 cash dividends from earnings, presented for acknowledgment.

Details: 1. In accordance with the Company Act and Article 19-1 of the Articles of Incorporation, authorize the Board of Directors to resolve on the distribution of dividends and bonuses, or the allocation of in whole or in part of the legal reserve and capital surplus pursuant to Paragraph 1, Article 241 of the Company Act, by cash and reported in the upcoming shareholder meeting.

2. Resolved by the Company's Board of Directors, no cash dividends will be distributed to shareholders from the distributable earnings for 2025. This is primarily due to the recognition of losses on long-term investments and the appropriation of special reserve in accordance with applicable laws, resulting in no distributable earnings for the current period.

Motion 5

Summary: To report on the implementation of the simplified merger of subsidiary ECS Industrial Computer Co., Ltd, presented for acknowledgment.

Details: 1. In consideration of integrating group resources and enhancing cost efficiency, the Company and its wholly owned subsidiary, ECS Industrial Computer Co., Ltd. (hereinafter referred to as “ECS Industrial Computer”), resolved at their respective Board of Directors’ meetings on February 21, 2025, to conduct a simplified merger with Jingqiang Technology Co., Ltd. in accordance with Article 19 of the Business Mergers and Acquisitions Act, the Company Act, and other applicable laws and regulations.

2. The merger record date was June 30, 2025. Upon completion of the merger, the Company is the surviving entity and ECS Industrial Computer is the dissolved entity. The merger has been completed and was approved by the Department of Commerce, Ministry of Economic Affairs, under Official Letter No. 11430115970 dated October 7, 2025.

II. Ratification:

Motion 1 (Proposed by the board of directors)

Summary: To accept Financial Statements and 2025 Business Report.

- Details: 1. The Company's 2025 financial statements (including consolidated financial statements) have been audited by CPA Yi-Yun Tsou and CPA Kuo-Yang Tseng of KPMG, to which the firm has issued an independent auditor's report. The financial statements, along with the business report, have been reviewed by the Audit Committee and no misstatement was found.
2. Please refer to Attachment 1 (P.8-P.12) and Attachment 3 (P.14-P.30) of this conference manual for the 2025 Business Report and financial statements, respectively.
3. Please proceed to ratification.

Resolution:

Motion 2 (Proposed by the board of directors)

Summary: To approve the proposal for distribution of 2025 earnings.

- Details: 1. The 2025 Earnings Appropriation Chart has been approved by the board of directors and audited by the Audit Committee.
2. Below are details of the Company's 2025 earnings distribution proposal:

Elitegroup Computer Systems Co., Ltd.
2025 Earnings Distribution Proposal



Unit: NTD

Item	Amount	
	Sub-total	Total
Opening undistributed earnings		117,314,390
Plus: Current net income	787,898,761	
Plus: Actuarial gain/loss of defined benefit plans	11,361,678	
Less: Adjustment to retained earnings from investments accounted for using the equity method	(130,672)	
Total amount of after-tax net income for the period and other profit items adjusted to the current year's undistributed earnings other than after-tax net income for the period		799,129,767
Less: 10% provision for legal reserve		916,444,157
Less: Provisions for special reserve		(916,444,157)
Distributable earnings		0

Chairman:
Wkang-Hsiang Wang



General Manager:
Chia-Sheng Chen



Accounting Manager:
Chin-Te Li



3. Please proceed to ratification.

Resolution:

III. Discussions:

Motion 1 (Proposed by the board of directors)

Summary: Partial amendments to “Articles of Incorporation.”

Details: 1. Proposal to partially amend the Company’s “Articles of Incorporation” in response to operational needs.

2. Please refer to Attachment 4 of this conference manual (P.31) for detailed comparison before and after amendment.

3. Please proceed to discuss.

Resolution:

Motion 2 (Proposed by the board of directors)

Summary: Partial amendments to the “Procedures for the Acquisition or Disposal of Assets”

Details: 1. In accordance with the amendments to the 'Regulations Governing the Acquisition and Disposal of Assets by Public Companies' issued by the Financial Supervisory Commission (FSC) on July 24, 2025 (Listing-I Letter No.1140383333), the Company proposes to amend certain provisions of its internal 'Procedures for the Acquisition or Disposal of Assets'.

2. Please refer to Attachment 5 of this conference manual (P.32-P.33) for detailed comparison before and after amendment.

3. Please proceed to discuss.

Resolution:

IV. Election matters:

Motion 1 (Proposed by the board of directors)

Summary: Re-election of directors.

- Details:
1. Service of the Company's 18th board of directors (including Independent Directors) will expire on January 10, 2027, and the board is due for full re-election in the upcoming shareholders' general meeting by law, the current directors have agreed to accelerate the expiration of their term of the office following the re-election.
 2. According to Articles 13 of the Company's Articles of Incorporation, the board shall have 7 directors (including 3 independent directors). Directors shall be elected using the candidate nomination system, whereby the shareholders' meeting shall elect directors from the list of director candidates. The term of office shall be 3 years from May 27, 2026 to May 26, 2029.
 3. The list of Director (including Independent Director) Candidates has been resolved and approved in the board of directors' meeting on April 8, 2026. Please refer to Attachment 6 (P.34-P.37).
 4. The election shall be conducted in accordance with the Company's "Procedures for Election of Directors." Shareholders shall elect directors and independent directors from the respective lists of candidates. Please refer to Appendix 4 of this handbook for the "Procedures for Election of Directors".
 5. The election is ready to proceed.

Election result:

V. Other Proposals:

Motion 1 (Proposed by the board of directors)

Summary: Release the Directors (including Independent Directors) and Their Representatives from Non-Competition Restrictions.

Details: 1. Pursuant to Article 209 of The Company Act, "Directors may obtain permission for engaging in business activities that coincide with those of the company for directors' own benefit, or for the benefits of others, by disclosing material details during shareholders' meetings.

2. Directors (including Independent Directors) and Their Representatives who invest in or are involved in another company that is in a similar or identical line of business as the Company and act as a director or manager in the said company shall seek consent in a shareholders' meeting as required by law to remove restrictions on competing business involvement for said directors and representatives thereof.

3. For the details on Director's (including Independent Directors) and Their Representatives competing business involvements, please refer to Attachment 7 (P.38-P.40).

4. Please proceed to discuss.

Resolution:

VI. Extraordinary motions

VII. Adjournment

Attachment 1

Business Report of 2025

In 2025, the global electronics industry sat at the epicenter of a structural transformation with Artificial Intelligence (AI) and high-performance computing (HPC) emerging at the primary catalysts for market momentum. Driven by a commercial refresh cycle triggered by the phasing out of Windows 10, AI PC penetration climbed to 31% (approximately 77 million to 144 million units). This shift was expected to propel global PC shipments to between 279 million and 285 million units, representing a year-over-year (YoY) growth rate of 8.1% to 9.2%.

While a positive prospect, the industry had to navigate the dual challenges of supply-side constraints and policy-driven shifts. As memory production capacity shifted toward high-end applications, the supply-demand imbalance and rising price trends in legacy DRAM and NAND had directly compressed the profit margins of OEMs and ODMs. Concurrently, geopolitical risks were compelling manufacturers to accelerate ‘China Plus One’ strategies, strengthening supply chain resilience to mitigate the impact of tariffs. Overviewing the full year, while growth remained tempered by cost pressures and trade policies, the electronics industry was poised for a strong recovery driven by AI innovation and inelastic commercial demand. Under such circumstances, maintaining high supply chain flexibility and advanced product intelligence will be essential for companies to distinguish themselves from the competition.

In 2026, Elitegroup Computer Systems Co., Ltd. (ECS) will anchor its growth on two strategic pillars: “AI Solution Integration” and “Dual-Distribution Development.” ECS is transitioning from a product-centric sales model towards a value-driven operational paradigm. By concurrently advancing the e-commerce and physical retail presence, it will aim to bolster the global go-to-market capabilities and effectively mitigate geopolitical risks. To solidify the competitive advantage, it will deepen strategic co-development partnerships with brand clients, spearheading the implementation of AI PCs and modular designs. Through the rapid establishment of technical specifications and the optimization of manufacturing costs, it will build formidable market barriers for the high-margin product lines. Furthermore, by integrating internal resources and synchronizing global distribution with flexible manufacturing, supported by a robust after-sales technical ecosystem, it will enhance channel loyalty and ensure operational excellence in a volatile global market.

I. Implementation Results of the Business Plan

In 2025, ECS’ consolidated revenue was NT\$ 20.11 billion, of which the company’s revenue was NT\$17.17 billion, with a net income after tax of approximately NT\$ 788 million and earnings per share (EPS) of NT\$1.41.

Unit : KNTD

Fiscal Year		2025	%	2024	%	difference	%
Item		(Consolidated)		(Consolidated)			
Net sales revenue		20,112,114	100.00	17,495,705	100.00	2,616,409	14.95
Cost of goods sold		17,948,728	89.24	15,573,754	89.01	2,374,974	15.25
Gross profits		2,163,386	10.76	1,921,951	10.99	241,435	12.56
Net income (loss)		787,549	3.92	(90,526)	(0.52)	878,075	969.97
Net income attributable to	Owners of the Company	787,899	3.92	(90,495)	(0.52)	878,394	970.65
	Non-controlling interest	(350)	(0.00)	(31)	(0.00)	(319)	(1,029.03)

Item	Fiscal Year		2024		difference	%
	2025 (individual)	%	(individual) Restated	%		
Net sales revenue	17,170,979	100.00	14,203,339	100.00	2,967,640	20.89
Cost of goods sold	15,686,711	91.36	12,972,622	91.34	2,714,089	20.92
Gross profits	1,484,268	8.64	1,230,717	8.66	253,551	20.60
Net income (loss)	787,899	4.59	(90,495)	(0.64)	878,394	970.65

Ps. The Board approved a short-form merger with subsidiary ECS Industrial Computer Co., Ltd. on Feb 21, 2025. The Company acted as the surviving company, and the merger was effective on June 30, 2025.

II. Profitability Analysis

Item	Fiscal Year	Consolidated		individual	
		2025	2024	2025	2024(Restated)
Return on assets		3.58%	(0.23%)	4.06%	(0.33%)
Return on shareholders' equity		6.99%	(0.76%)	7.00%	(0.76%)
Net margin		3.92%	(0.52%)	4.59%	(0.64%)
Earnings per share (weighted average)		1.41	(0.16)	1.41	(0.16)

III. Guideline for Management and Operation Overview

In 2025, ECS responded to the market transformations by adopting a strategy focused on: (1) Shifting from volume to quality, (2) Prioritizing supply chain resilience alongside dual-distribution market development, and (3) Establishing a technical moat through systematic mechanisms. Moving away from traditional shipment-oriented model toward a “value-driven” approach, ECS redefined its product portfolio to include Edge computing platforms, AI PCs, and gaming laptops. By leveraging NPU architecture and cybersecurity advantages, ECS successfully attracted consumer and enterprise clients while deepening its presence in the medical, retail and education verticals. To mitigate international tariff uncertainties, ECS strengthened its “China Plus One” strategy to ensure supply chain stability. Internally, it established systematic bug-tracking and reviewing process to bolster quality assurance across R&D and manufacturing. Furthermore, the integration of IDH solutions has accelerated R&D-to-mass-production cycles, laying a solid foundation for long-term competitiveness.

The ECS team also remains steadfast in its core mission of corporate sustainability. In 2025, we achieved further excellence in corporate governance and ESG assessments, laying the cornerstone for long-term competitiveness. We have deeply integrated our sustainability roadmap with our operational strategies. It is only through advancing product R&D, optimizing resource efficiency, and implementing rigorous governance standards that we can fulfill our social responsibilities while generating stable profit momentum. By transforming ESG metrics into concrete market advantages and establishing an eco-friendly management system, we aim to create a more resilient future for our shareholders and stakeholders.

IV. Research Development and Award-winning Achievements

Regarding specialized product development, we enhance AI computing power capabilities and strengthening our R&D team to align with customer requirements. In 2025, R&D investment totaled approximately NT\$ 768 million, representing 3.82 % of the total revenue. To further bolster corporate competitiveness, we filed a total of 13 patent applications this year, including 11 invention patents and 2 utility model patents.

ECS actively pivoted and launched a comprehensive offensive in the AI PC market. We introduced a brand-new series of motherboards, min-PCs, and laptops designed to meet the emerging AI-driven demands of both the entertainment and commercial sectors.

In terms of our motherboard segment, we emphasized that ‘performance’ should never come at the expense of ‘stability’. Our entire produce lineup utilized advance digital power modules and long-life solid capacitors to maintain superior cooling efficiency and voltage stability even under sustained high-load operations. We integrated PCIe 5.0 and DDR5 as standard specifications and optimized circuit designs for next-generation processors equipped with NPUs. This optimization fully unlocked the potential of AI in image processing, real-time translation, and automated workflows. Furthermore, by incorporating ultra-high-speed network interfaces and the latest USB transmission protocols, our products passed rigorous extreme-environment testing, making them the most trusted hardware for commercial system integration and the education sector. Simultaneously, in response to global sustainability trends, we optimized power conversion efficiency to provide high-performance output while effectively reducing power consumption – delivering motherboards that were exceptionally stable, durable, and high-speed.

Our mini-PC series also underwent a significant upgrade, specifically through the integration of AI computing capabilities and broader commercial applications. These products not only demonstrated global competitiveness and market acceptance but also received in-depth reviews from authoritative tech media. They were commented for performance flexibility, energy efficiency, and thermal design. This recognition underscored that our products offered a balance of high performance, miniaturization, and enterprise-grade reliability-making them ideal for business computing, multi-display applications, system integration, and deployment in space-constrained environment.

In our laptop segment, we achieved a perfect balance between ‘extreme performance’ and ‘ultimate portability’. Recognizing the modern professional’s need for flexibility, our new generation of devices utilized aerospace-grade lightweight materials, significantly reducing weight without compromising durability. These models featured the latest processors equipped with integrated AI Neural Processing Units (NPUs), making AI-driven features-such as intelligent noise cancellation, background blur for video conferencing, and smart performance allocation-standard features. This significantly enhanced the professional quality of video meetings and multitasking. Furthermore, the integration of next-generation long-life batteries and dynamic power management technology provided all-day endurance. The displays featured high-color accuracy and low blue-light eye protection technology combined with a slim-bezel design. Equipped with Wi-Fi 7 and multi-functional high-bandwidth interfaces, massive streaming and data transfers were completed in seconds. All models had passed rigorous vibration, drop, and extreme temperature testing, ensuring they served as both the most robust business partners and truly comfortable visual experience.

Regarding award achievements, ECS' products continued to deliver outstanding performance on the international stage in 2025. In the Indian market, ECS was recognized as the 'Most Popular Mini PC Brand', and the LIVA Z11 Plus Mini PC received the 'Gold Awards.' Furthermore, ECS was regarded as a key driver of On-Device AI platforms; the LIVA Mini PC series and AI-specific models (such as the UP42/UP52 series) demonstrated formidable competitiveness in the edge computing market. Additionally, leveraging the EliteOBC-Code technical platform, ECS earned recognition from EE Times Taiwan, securing the 'Technical Platform Gold Award'.

ECS consistently regarded 'Green Technology' as a core competency. In our journey toward the critical goal of net-zero emissions, our objective extended beyond integrating low-power AI designs into PC and laptop development; we were also significantly reducing product carbon footprints through the use of recycled and circular materials. Our repeated recognition by professional environmental organizations not only secured our industry-leading position on the decarbonization pathway but also served as a concrete realization of our steadfast commitment to global ecological preservation and social responsibility. Year 2025 ESG Awards and Certifications included:

1. 1111 Job Bank: '2025 Happy Enterprise'.
2. Taiwan Index Plus (TIP) Sustainability Rating: AA (Top 6% - 15%).
3. 'Outstanding Performance (Below 1.6°C) certification from Common Wealth Magazine's Corporate Carbon Reduction Thermometer survey, achieving the highest level in the 5-tie evaluation of the 1.5 °C target.
4. Taiwan Corporate Sustainability Awards – Sustainability Report 'Gold Award'.

V. Future Prospects

Envisioning 2026, our distribution units will fully embrace the accelerating industry trend toward AI and edge computing integration, pivoting from traditional sales models to a 'value-driven' operational core. Our strategy centers on 'Product Plus Solution Integration,' leveraging deep synergy between hardware platforms and software applications. By helping our channel partners build differentiated, high-value systems, we intend to raise market entry barriers. Regarding our distribution footprint, we are pursuing a dual-track distribution model – integrating e-commerce platforms with physical channels – to proactively build independent export capabilities in overseas markets. This diversified channel configuration not only expands our global brand but also effectively mitigate single-market risks amidst geopolitical volatility, securing our long-term competitive advantage.

In the enterprise and vertical sectors, ECS will focus on smart environments – specifically industrial, Retail, Healthcare, and Education – to translate our AI and edge computing expertise into proven track records. By implementing a 'Standardized Success Case' strategy, we aim to streamline project deployment and achieve economies of scale. Regarding our Notebook (NB) business, we are adopting a 'Regional Differentiation' tactic: targeting the commercial refresh cycle in the U.S., emphasizing sustainability and cybersecurity in Europe, and deepening our presence in educational projects across Asia. Our product mix will pivot toward high-margin AI PCs and commercial laptops. By leveraging NPU architecture for high-performance computing and optimizing our product matrix, we will offset cost pressures, securing our foundation in the education market while capturing premium-tier profits.

For the ODM strategies, ECS has successfully transformed its role from a traditional manufacturer into a ‘strategic partner’ co-developing new platform with brand customers. By engaging early in the architectural planning of next-generation platforms – such as NVL, WCL, PTL and Medusa – we have deeply strengthened technical synergy and mutual reliance with our clients. Internally, a core R&D team has been established to drive modular circuit design and lead the development of key platforms and shared modules. This standardized architecture minimizes design errors and significantly shortens development cycles. Furthermore, we continue to expand our technical workforce, cultivating the expertise to manage complex projects independently. By focusing on in-house design and component streamlining, we optimize costs at the source and drive superior manufacturing performance.

In response to global supply chain uncertainties, our sales and distribution units will strengthen the energy between ‘flexible manufacturing’ and ‘global distribution’ to enhance delivery stability and market responsiveness. Simultaneously, after-sales service and technical support will be elevated to a strategic niche,, fostering partner loyalty through a comprehensive support ecosystem that reinforces our value chain. Regarding internal operations, we are consolidating resources and fin-tuning the architecture between hardware departments and other business units to eliminate information silos and optimize decision-making efficiency. This holistic integration mechanism not only bolsters team execution and project momentum but also builds a solid global geopolitical and economic landscape. Furthermore, we remain committed to deepening our sustainable operations and social responsibility, creating tangible corporate value and impact for our customers, shareholders, and society.

Chairman of Elitegroup Computer Systems CO., LTD.

Chairman: Jung-hua Chang



General Manager: Chia-Sheng Chen



Accounting Manager: Chin-TE Li



Attachment 2

Audit Committee's Review Report

The Board of Directors has prepared and submitted the Company's 2025 business report, financial statements (including the consolidated financial statements), and earnings distribution proposal, of which the financial statements have been audited by Certified Public Accountants CPA Yi-Yun Tsou and CPA Kuo-Yang Tseng of KPMG in Taiwan, with an audit report issued. The aforementioned business report, financial statements and profit distribution proposal have been reviewed by us, the Audit Committee of the Company. We have not found any inconsistencies with applicable laws in our review of the aforementioned documents. We hereby issue this report in compliance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

To

2026 Annual Shareholders' Meeting of Elitegroup Computer Systems Co., Ltd.



Convener of the Audit Committee: Yu-Chou Chiao

March 06, 2026

Attachment 3

Independent Auditors' Report

To the Board of Directors of Elitegroup Computer Systems Co., Ltd.:

Opinion

We have audited the consolidated financial statements of Elitegroup Computer Systems Co., Ltd. and its subsidiaries ("the Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to Other Matter paragraph), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the Group for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements, as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

1. Revenue recognition from the sale of goods

For the accounting policy on revenue recognition, please refer to Note 4(p) and 6(x).

Description of key audit matter:

The Group's sales transactions are mainly made by directly shipping the final products to the customers from the manufacturing plants in mainland China or sold through sales centers in various places. The Group's sales of goods are in accordance with the requirements of IFRS 15, wherein revenue is recognized when the customer obtains control of the goods. The Group evaluates the delivery terms stipulated in individual sales contracts to determine the appropriate time for revenue recognition. For the sales of goods to different customers, its control may be transferred at different points in time, which might cause revenues to be recognized in the wrong period for the sales realized close to the cutoff date of the period end. Therefore, we recognized the assessment of adequacy of the timing of sales recognition as one of our key audit matters.

How the matter addressed in our audit:

Our principal audit procedures included: understanding the controls over sales and collection and testing the effectiveness of relevant controls; performing test of details for revenue, sampling and inspecting the orders, shipping documents, invoices, and records of accounts receivable, to evaluate the appropriateness of revenue recognition; sampling and inspecting the documents of sales within certain periods before and after the balance sheet date to evaluate whether the timing of revenue recognition is appropriate.

Other Matter

As of and for the year ended December 31, 2024, we did not audit the financial statements of certain subsidiaries of the Group. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those subsidiaries, is based solely on the reports of other auditors. As of December 31, 2025 and 2024, the financial statements of those subsidiaries reflect total assets constituting 0% and 9% of consolidated total assets, respectively, and the total operating revenues constituting 0% and 4% of consolidated total operating revenues, respectively, for the years then ended.

Elitegroup Computer Systems Co., Ltd. has prepared its parent–company–only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion and unmodified opinion with other matter paragraph, respectively.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Tsou, Yi-Yun and Tseng, Kuo-Yang.

KPMG

Taipei, Taiwan (Republic of China)
March 6, 2026

Notes to Readers

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

The auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language auditors' report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
ELITEGROUP COMPUTER SYSTEMS CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

		<u>2025</u>		<u>2024</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4000	Operating revenue (Notes 6(x) and 7)	\$ 20,112,114	100	17,495,705	100
5000	Operating costs (Notes 6(g) and 7)	<u>17,948,728</u>	<u>89</u>	<u>15,573,754</u>	<u>89</u>
5950	Gross profit from operations	<u>2,163,386</u>	<u>11</u>	<u>1,921,951</u>	<u>11</u>
6000	Operating expenses (Notes 6(e), (q), (t), (y) and 7):				
6100	Selling expenses	401,744	2	494,844	3
6200	Administrative expenses	928,286	5	898,560	5
6300	Research and development expenses	<u>768,411</u>	<u>4</u>	<u>1,044,641</u>	<u>6</u>
	Total operating expenses	<u>2,098,441</u>	<u>11</u>	<u>2,438,045</u>	<u>14</u>
6900	Net operating income (loss)	<u>64,945</u>	<u>-</u>	<u>(516,094)</u>	<u>(3)</u>
	Non-operating income and expenses (Note 6(z)):				
7100	Interest income (Note 7)	168,784	1	213,671	1
7010	Other income (Note 7)	371,059	2	134,481	1
7020	Other gains and losses, net	637,043	3	169,024	1
7050	Finance costs (Notes 6(q) and 7)	<u>(56,120)</u>	<u>-</u>	<u>(45,968)</u>	<u>-</u>
		<u>1,120,766</u>	<u>6</u>	<u>471,208</u>	<u>3</u>
7900	Income (loss) before tax	1,185,711	6	(44,886)	-
7950	Less: Income tax expenses (Note 6(u))	<u>398,162</u>	<u>2</u>	<u>45,640</u>	<u>-</u>
8200	Net income (loss)	<u>787,549</u>	<u>4</u>	<u>(90,526)</u>	<u>-</u>
8300	Other comprehensive income (loss):				
8310	Components of other comprehensive (loss) income that will not be reclassified to profit or loss				
8311	Gains on remeasurements of defined benefit plans	14,202	-	41,147	-
8316	Unrealized (losses) gains from investments in equity instruments measured at fair value through other comprehensive income	<u>(1,530,542)</u>	<u>(7)</u>	<u>34,316</u>	<u>-</u>
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	2,841	-	8,229	-
	Components of other comprehensive (loss) income that will not be reclassified to profit or loss	<u>(1,519,181)</u>	<u>(7)</u>	<u>67,234</u>	<u>-</u>
8360	Components of other comprehensive (loss) income that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	(166,237)	(1)	356,676	2
8365	Equity related to non-current assets (or disposal groups) classified as held for sale	1,176	-	(1,683)	-
8399	Income tax related to components of other comprehensive (loss) income that will be reclassified to profit or loss	<u>(32,923)</u>	<u>-</u>	<u>70,868</u>	<u>-</u>
	Components of other comprehensive (loss) income that will be reclassified to profit or loss	<u>(132,138)</u>	<u>(1)</u>	<u>284,125</u>	<u>2</u>
8300	Other comprehensive (loss) income, net of taxes	<u>(1,651,319)</u>	<u>(8)</u>	<u>351,359</u>	<u>2</u>
8500	Total comprehensive (loss) income	<u>\$ (863,770)</u>	<u>(4)</u>	<u>260,833</u>	<u>2</u>
	Profit (loss), attributable to:				
8610	Profit (loss), attributable to owners of parent	\$ 787,899	4	(90,495)	-
8620	Profit (loss), attributable to non-controlling interests	<u>(350)</u>	<u>-</u>	<u>(31)</u>	<u>-</u>
		<u>\$ 787,549</u>	<u>4</u>	<u>(90,526)</u>	<u>-</u>
	Comprehensive (loss) income attributable to:				
8710	Comprehensive (loss) income, attributable to owners of parent	\$ (862,974)	(4)	260,206	2
8720	Comprehensive (loss) income, attributable to non-controlling interests	<u>(796)</u>	<u>-</u>	<u>627</u>	<u>-</u>
		<u>\$ (863,770)</u>	<u>(4)</u>	<u>260,833</u>	<u>2</u>
	Earnings (loss) per share (expressed in dollars) (Note 6(w))				
9750	Basic earnings (loss) per share	<u>\$ 1.41</u>		<u>(0.16)</u>	
9850	Diluted earnings (loss) per share	<u>\$ 1.40</u>		<u>(0.16)</u>	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
ELITEGROUP COMPUTER SYSTEMS CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Changes in Equity
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent										
	Retained earnings					Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Equity Directly Associated with Disposal Groups Held-for-Sale	Total equity attributable to owners of parent	Non-controlling interests	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings						
Balance at January 1, 2024	\$ 5,574,030	5,437,323	134,693	319,468	1,389,422	(741,480)	(7,490)	(62,575)	12,043,391	9,798	12,053,189
Net loss	-	-	-	-	(90,495)	-	-	-	(90,495)	(31)	(90,526)
Other comprehensive income (loss)	-	-	-	-	32,918	284,814	34,316	(1,347)	350,701	658	351,359
Total comprehensive income (loss)	-	-	-	-	(57,577)	284,814	34,316	(1,347)	260,206	627	260,833
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	101,321	-	(101,321)	-	-	-	-	-	-
Special reserve appropriated	-	-	-	438,492	(438,492)	-	-	-	-	-	-
Cash dividends	-	-	-	-	(557,403)	-	-	-	(557,403)	-	(557,403)
Reclassification of assets held for sale	-	-	-	-	-	(123,011)	-	123,011	-	-	-
Balance at December 31, 2024	5,574,030	5,437,323	236,014	757,960	234,629	(579,677)	26,826	59,089	11,746,194	10,425	11,756,619
Profit (loss)	-	-	-	-	787,899	-	-	-	787,899	(350)	787,549
Other comprehensive income (loss)	-	-	-	-	11,361	(132,632)	(1,530,542)	940	(1,650,873)	(446)	(1,651,319)
Total comprehensive income (loss)	-	-	-	-	799,260	(132,632)	(1,530,542)	940	(862,974)	(796)	(863,770)
Appropriation and distribution of retained earnings:											
Cash dividends	-	-	-	-	(117,314)	-	-	-	(117,314)	-	(117,314)
Disposal of subsidiary held for sale	-	-	-	-	-	60,029	-	(60,029)	-	-	-
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	-	-	-	(131)	-	-	-	(131)	131	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	(375)	(375)
Balance at December 31, 2025	\$ 5,574,030	5,437,323	236,014	757,960	916,444	(652,280)	(1,503,716)	-	10,765,775	9,385	10,775,160

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
ELITEGROUP COMPUTER SYSTEMS CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2025	2024
Cash flows from (used in) operating activities:		
Income (loss) before tax	\$ 1,185,711	(44,886)
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	453,446	491,169
Amortization expense	57,445	38,833
Expected credit (gains) losses	(289)	4,438
Net gain on financial assets or liabilities at fair value through profit or loss	(21,792)	(56,394)
Interest expense	56,120	45,968
Interest income	(168,784)	(213,671)
Dividend income	(259,079)	-
Loss on disposal of property, plant and equipment	66,408	32,075
Gain on disposal of non-current assets held for sale	(737,961)	-
Unrealized foreign exchange gain	(24,358)	(48,271)
Reversal of long-term deferred revenue	(7,636)	(7,635)
(Gain) loss on lease modifications	(2,191)	245
Total adjustments to reconcile profit (loss)	(588,671)	286,757
Changes in operating assets and liabilities:		
Changes in operating assets:		
(Acquisition) disposal of financial assets at fair value through profit or loss	(175,686)	1,137,209
(Increase) decrease in notes receivable	(773)	21
Increase in accounts receivable	(297,849)	(204,881)
Decrease in other receivables	69,641	40,123
Increase in inventories	(518,584)	(128,718)
Decrease in prepayments	45,556	2,497
Decrease in other current assets	14,842	15,554
Decrease (increase) in other operating assets	34,621	(2,186)
Total changes in operating assets	(828,232)	859,619
Changes in operating liabilities:		
(Decrease) increase in notes payable	(67,887)	16,375
Increase in accounts payable	646,395	72,237
Increase (decrease) in other payables	19,298	(117,650)
Increase in provisions	4,787	10,944
Increase (decrease) in other current liabilities	17,911	(218,596)
Total changes in operating liabilities	620,504	(236,690)
Total changes in operating assets and liabilities	(207,728)	622,929
Total adjustments	(796,399)	909,686
Cash inflow generated from operations	389,312	864,800
Interest received	145,580	198,313
Interest paid	(56,397)	(40,204)
Income taxes paid	(139,694)	(242,343)
Net cash flows provided by operating activities	338,801	780,566

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
ELITEGROUP COMPUTER SYSTEMS CO., LTD. AND SUBSIDIARIES
Consolidated Statements of Cash Flows (CONT'D)
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2025	2024
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(3,999,913)
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	43,911	-
Acquisition of financial assets at amortized cost	(11,803,045)	(11,566,762)
Proceeds from disposal of financial assets at amortized cost	10,548,401	13,089,464
Proceeds from disposal of non-current assets classified as held for sale	156,649	-
Acquisition of property, plant and equipment	(120,425)	(742,816)
Proceeds from disposal of property, plant and equipment	19,534	71,411
Increase in other advance receipts	-	466,748
Increase in refundable deposits	(1,934)	(1,022)
Decrease in refundable deposits	5,095	1,260
Acquisition of intangible assets	(27,026)	(1,851)
Proceeds from disposal of investment properties	-	280,000
Increase in other current financial assets	(1,084,528)	(444,573)
Decrease in other current financial assets	1,150,669	577,005
Increase in other non-current financial assets	(11,233)	-
Increase in other non-current assets	(52,213)	(8,590)
Increase in prepayments for business facilities	(141,130)	(33,382)
Dividends received	259,079	-
Net cash flows used in investing activities	<u>(1,058,196)</u>	<u>(2,313,021)</u>
Cash flows from (used in) financing activities:		
Increase in short-term loans	2,658,745	2,382,221
Decrease in short-term loans	(2,608,537)	(1,569,353)
Increase in guarantee deposits received	24,054	33,652
Decrease in guarantee deposits received	(26,952)	(39,546)
Payments of lease liabilities	(100,207)	(91,848)
Cash dividends paid	(117,314)	(557,403)
Acquisition of ownership interests in subsidiaries	(375)	-
Net cash flows (used in) generated from financing activities	<u>(170,586)</u>	<u>157,723</u>
Effect of exchange rate changes on cash and cash equivalents	(34,585)	117,134
Net decrease in cash and cash equivalents	(924,566)	(1,257,598)
Cash and cash equivalents at the beginning of period	<u>4,407,477</u>	<u>5,665,075</u>
Cash and cash equivalents at the end of period	<u>\$ 3,482,911</u>	<u>4,407,477</u>
Components of cash and cash equivalents:		
Cash and cash equivalents reported in the statement of financial position	\$ 3,482,911	4,311,823
Reclassification to (non-current) assets (or disposal groups) held for sale	-	95,654
Cash and cash equivalents at end of period	<u>\$ 3,482,911</u>	<u>4,407,477</u>

See accompanying notes to consolidated financial statements.

Independent Auditors' Report

To the Board of Directors of Elitegroup Computer Systems Co., Ltd.:

Opinion

We have audited the financial statements of Elitegroup Computer Systems Co., Ltd. ("the Company"), which comprise the balance sheets as of December 31, 2025 and 2024 (after restatement), the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements of the Company for the year ended December 31, 2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

1. Revenue recognition from the sale of goods

For the accounting policy on revenue recognition, please refer to Note 4(p) and 6(y).

Description of key audit matter:

The Company's sales transactions are mainly made by directly shipping the final products to the customers from the manufacturing plants in mainland China or sold through sales centers in various places. The Company's sales of goods are in accordance with the requirements of IFRS 15, wherein revenue is recognized when the customer obtains control of the goods. The Company evaluates the delivery terms stipulated in individual sales contracts to determine the appropriate time for revenue recognition. For the sales of goods to different customers, its control may be transferred at different points in time, which might cause revenues to be recognized in the wrong period for the sales realized close to the cutoff date of the period end. Therefore, we recognized the assessment of adequacy of the timing of sales recognition as one of our key audit matters.

How the matter was addressed in our audit:

Our principal audit procedures included: understanding the controls over sales and collection and testing the effectiveness of relevant controls; performing test of details for revenue, sampling and inspecting the orders, shipping documents, invoices, and records of accounts receivable, to evaluate the appropriateness of revenue recognition; sampling and inspecting the documents of sales within certain periods before and after the balance sheet date to evaluate whether the timing of revenue recognition is appropriate.

Other Matter

As of and for the year ended December 31, 2024, we did not audit the financial statements of certain equity-accounted investees. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those equity-accounted investees, is based solely on the reports of other auditors. As of December 31, 2025 and 2024, the investments accounted for using the equity method of the above-mentioned subsidiaries constituted 0% and 10% of total assets, respectively, and the related share of profit of associates and joint ventures accounted for using the equity method of the above-mentioned subsidiaries constituted 0% and 69% of total profit before tax for the years then ended, respectively.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Tsou, Yi-Yun and Tseng, Kuo-Yang.

KPMG

Taipei, Taiwan (Republic of China)
March 6, 2026

Notes to Readers

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

The auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language auditors' report and parent company only financial statements, the Chinese version shall prevail.

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

ELITEGROUP COMPUTER SYSTEMS CO., LTD.

Balance Sheets

December 31, 2025 and 2024 (after restatement)

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024 (after restatement)				December 31, 2025		December 31, 2024 (after restatement)	
		Amount	%	Amount	%			Amount	%	Amount	%
Assets						Liabilities and Equity					
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (Note 6(a))	\$ 1,325,824	7	1,709,686	9	2100	Short-term borrowings (Note 6(o))	\$ 785,750	4	527,850	2
1110	Financial assets at fair value through profit or loss—current (Note 6(b))	1,071,795	5	796,046	4	2170	Accounts payable (Note 6(p))	807,209	4	770,639	4
1136	Financial assets at amortized cost, net—current (Notes 6(d) and 8)	2,653,700	13	1,707,155	8	2180	Accounts payable—related parties (Notes 6(p) and 7)	970,113	5	666,724	3
1170	Accounts receivable, net (Notes 6(e) and (y))	2,284,683	12	1,624,038	8	2200	Other payables (Notes 6(q) and 7)	636,962	3	559,502	3
1180	Accounts receivable—related parties (Notes 6(e), (y) and 7)	46,616	-	92,603	-	2230	Current tax liabilities	246,542	1	149,304	1
1206	Other receivables (Note 6(f))	41,624	-	42,745	-	2250	Provisions—current (Note 6(s))	191,635	1	186,848	1
1210	Other receivables—related parties (Notes 6(f) and 7)	682,154	4	716,357	4	2280	Lease liabilities—current (Notes 6(r) and 7)	40,630	-	61,737	-
130X	Inventories (Note 6(g))	1,017,300	5	699,040	3	2310	Other advance receipts (Notes 6(h) and (q))	3,677,260	18	3,677,260	18
1410	Prepayments (Note 7)	8,560	-	61,306	-	2399	Other current liabilities (Notes 6(q), (y) and 7)	<u>1,143,840</u>	<u>6</u>	<u>1,080,771</u>	<u>5</u>
1461	Non-current assets classified as held for sale (Note 6(i))	-	-	335,898	2			<u>8,499,941</u>	<u>42</u>	<u>7,680,635</u>	<u>37</u>
1479	Other current assets	<u>4,109</u>	<u>-</u>	<u>11,401</u>	<u>-</u>						
		<u>9,136,365</u>	<u>46</u>	<u>7,796,275</u>	<u>38</u>						
Non-current assets:						Non-Current liabilities:					
1510	Financial assets at fair value through profit or loss—non-current (Note 6(b))	42,932	-	61,474	-	2570	Deferred tax liabilities (Note 6(v))	469,240	2	425,815	2
1517	Financial assets at fair value through other comprehensive income—non-current (Note 6(c))	2,632,286	13	4,206,739	21	2580	Lease liabilities—non-current (Notes 6(r) and 7)	317,354	2	534,475	3
1550	Investment accounted for using the equity method (Note 6(j))	6,075,888	30	5,752,225	28	2645	Guarantee deposits received	-	-	2,460	-
1600	Property, plant and equipment (Notes 6(k) and 7)	202,329	1	307,876	2			<u>786,594</u>	<u>4</u>	<u>962,750</u>	<u>5</u>
1755	Right-of-use assets (Notes 6(l) and 7)	351,335	2	592,642	3			<u>9,286,535</u>	<u>46</u>	<u>8,643,385</u>	<u>42</u>
1760	Investment property, net (Note 6(m))	163,841	1	165,676	1	Total liabilities					
1805	Goodwill (Note 6(n))	386,205	2	386,205	2	Equity (Note 6(w)):					
1821	Other intangible assets (Note 6(n))	5,910	-	7,927	-	3100	Share capital	<u>5,574,030</u>	<u>28</u>	<u>5,574,030</u>	<u>27</u>
1840	Deferred tax assets (Note 6(v))	837,298	4	869,524	4	3200	Capital surplus	<u>5,437,323</u>	<u>27</u>	<u>5,437,323</u>	<u>27</u>
1920	Refundable deposits (Note 7)	10,946	-	15,735	-	Retained earnings:					
1975	Net defined benefit asset, non-current (Note 6(u))	206,606	1	227,025	1	3310	Legal reserve	236,014	1	236,014	1
1990	Other non-current assets	<u>369</u>	<u>-</u>	<u>256</u>	<u>-</u>	3320	Special reserve	757,960	4	757,960	4
		<u>10,915,945</u>	<u>54</u>	<u>12,593,304</u>	<u>62</u>	3350	Unappropriated retained earnings	<u>916,444</u>	<u>5</u>	<u>234,629</u>	<u>1</u>
		<u>\$ 20,052,310</u>	<u>100</u>	<u>20,389,579</u>	<u>100</u>			<u>1,910,418</u>	<u>10</u>	<u>1,228,603</u>	<u>6</u>
						3400	Other equity	<u>(2,155,996)</u>	<u>(11)</u>	<u>(493,762)</u>	<u>(2)</u>
							Total equity	<u>10,765,775</u>	<u>54</u>	<u>11,746,194</u>	<u>58</u>
							Total liabilities and equity	<u>\$ 20,052,310</u>	<u>100</u>	<u>20,389,579</u>	<u>100</u>

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

ELITEGROUP COMPUTER SYSTEMS CO., LTD.

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024 (after restatement)

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

	2025		2024 (after restatement)	
	Amount	%	Amount	%
4000 Operating revenue (Notes 6(y) and 7)	\$ 17,170,979	100	14,203,339	100
5000 Operating costs (Notes 6(g) and 7)	15,682,677	91	12,976,023	91
5910 Less: Unrealized (realized) profit (loss) from sales	4,034	-	(3,401)	-
5950 Gross profit from operations	<u>1,484,268</u>	<u>9</u>	<u>1,230,717</u>	<u>9</u>
6000 Operating expenses (Notes 6(e), (r), (u), (z) and 7):				
6100 Selling expenses	300,915	2	347,260	3
6200 Administrative expenses	550,748	3	482,677	4
6300 Research and development expenses	518,748	3	763,171	5
Total operating expenses	<u>1,370,411</u>	<u>8</u>	<u>1,593,108</u>	<u>12</u>
6900 Net operating income (loss)	<u>113,857</u>	<u>1</u>	<u>(362,391)</u>	<u>(3)</u>
Non-operating income and expenses (Note 6(aa)):				
7100 Interest income (Note 7)	69,194	-	101,871	1
7010 Other income (Note 7)	307,986	2	61,433	-
7020 Other gains and losses, net (Note 6(m))	(123,016)	(1)	159,846	1
7050 Finance costs (Notes 6(r) and 7)	(42,593)	-	(26,794)	-
7070 Shares of profit of subsidiaries, associates and joint ventures accounted for using the equity method	675,904	4	(20,035)	-
	<u>887,475</u>	<u>5</u>	<u>276,321</u>	<u>2</u>
7900 Income (loss) before tax	<u>1,001,332</u>	<u>6</u>	<u>(86,070)</u>	<u>(1)</u>
7950 Less: Income tax expenses (Note 6(v))	213,433	1	4,425	-
8200 Net income (loss)	<u>787,899</u>	<u>5</u>	<u>(90,495)</u>	<u>(1)</u>
8300 Other comprehensive income (loss):				
8310 Components of other comprehensive income (loss) that will not be reclassified to profit or loss				
8311 Gains on remeasurements of defined benefit plans	14,202	-	41,147	-
8316 Unrealized (losses) gains from investments in equity instruments measured at fair value through other comprehensive income (loss)	(1,530,542)	(9)	34,316	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	2,841	-	8,229	-
	<u>(1,519,181)</u>	<u>(9)</u>	<u>67,234</u>	<u>-</u>
8360 Components of other comprehensive income (loss) that will not be reclassified to profit or loss				
8361 Exchange differences on translation of foreign financial statements	(165,791)	(1)	356,018	3
8365 Equity related to non-current assets (or disposal groups) classified as held for sale	1,176	-	(1,683)	-
8399 Income tax related to components of other comprehensive income (loss) that will be reclassified to profit or loss	(32,923)	-	70,868	-
Components of other comprehensive income (loss) that will be reclassified to profit or loss	<u>(131,692)</u>	<u>(1)</u>	<u>283,467</u>	<u>3</u>
8300 Other comprehensive (loss) income, net of taxes	<u>(1,650,873)</u>	<u>(10)</u>	<u>350,701</u>	<u>3</u>
8500 Total comprehensive (loss) income	<u>\$ (862,974)</u>	<u>(5)</u>	<u>260,206</u>	<u>2</u>
Earnings (loss) per share (expressed in dollars) (Note 6(x))				
9750 Basic earnings (loss) per share	<u>\$ 1.41</u>		<u>(0.16)</u>	
9850 Diluted earnings (loss) per share	<u>\$ 1.40</u>		<u>(0.16)</u>	

See accompanying notes to parent company only financial statements.

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

ELITEGROUP COMPUTER SYSTEMS CO., LTD.

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings				Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Equity Directly Associated with Disposal Groups Held-for-Sale	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve					
Balance at January 1, 2024	\$ 5,574,030	5,437,323	134,693	319,468	1,389,422	(741,480)	(7,490)	(62,575)	12,043,391
Net loss	-	-	-	-	(90,495)	-	-	-	(90,495)
Other comprehensive income (loss)	-	-	-	-	32,918	284,814	34,316	(1,347)	350,701
Total comprehensive income	-	-	-	-	(57,577)	284,814	34,316	(1,347)	260,206
Appropriation and distribution of retained earnings:									
Legal reserve appropriated	-	-	101,321	-	(101,321)	-	-	-	-
Special reserve appropriated	-	-	-	438,492	(438,492)	-	-	-	-
Cash dividends	-	-	-	-	(557,403)	-	-	-	(557,403)
Reclassification to assets held for sale	-	-	-	-	-	(123,011)	-	123,011	-
Balance at December 31, 2024	5,574,030	5,437,323	236,014	757,960	234,629	(579,677)	26,826	59,089	11,746,194
Profit	-	-	-	-	787,899	-	-	-	787,899
Other comprehensive income (loss)	-	-	-	-	11,361	(132,632)	(1,530,542)	940	(1,650,873)
Total comprehensive income (loss)	-	-	-	-	799,260	(132,632)	(1,530,542)	940	(862,974)
Appropriation and distribution of retained earnings:									
Cash dividends	-	-	-	-	(117,314)	-	-	-	(117,314)
Disposal of subsidiary held for sale	-	-	-	-	-	60,029	-	(60,029)	-
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	-	-	-	(131)	-	-	-	(131)
Balance at December 31, 2025	\$ 5,574,030	5,437,323	236,014	757,960	916,444	(652,280)	(1,503,716)	-	10,765,775

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

ELITEGROUP COMPUTER SYSTEMS CO., LTD.

Statements of Cash Flows

For the years ended December 31, 2025 and 2024 (after restatement)

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2025	2024 (after restatement)
Cash flows from (used in) operating activities:		
Income (loss) before tax	\$ 1,001,332	(86,070)
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expenses	115,779	125,337
Amortization expenses	26,606	6,286
Expected credit (gains) losses	(401)	4,453
Net gain on financial assets or liabilities at fair value through profit or loss	(8,359)	(38,164)
Interest expense	42,593	26,794
Interest income	(69,194)	(101,871)
Dividend income	(259,079)	-
Share of profit of subsidiaries, associates and joint ventures accounted for using the equity method	(675,904)	20,035
Loss on disposal of property, plant and equipment	58,603	-
Unrealized (realized) gross profit on transactions with subsidiaries	4,034	(3,401)
Unrealized foreign exchange gain	(20,315)	(25,145)
(Gain) loss on lease modifications	(2,191)	245
Others	(5)	-
Total adjustments to reconcile profit (loss)	<u>(787,833)</u>	<u>14,569</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
(Increase) decrease in financial assets at fair value through profit or loss	(248,849)	1,131,809
Decrease in notes receivable	-	21
(Increase) decrease in accounts receivable	(636,675)	80,718
Decrease (increase) in other receivables	36,501	(22,417)
Increase in inventories	(318,260)	(45,598)
Decrease in prepayments	52,749	10,195
Decrease in other current assets	7,293	8,434
Decrease (increase) in net defined benefit assets	34,621	(2,187)
Total changes in operating assets	<u>(1,072,620)</u>	<u>1,160,975</u>
Changes in operating liabilities:		
Increase (decrease) in accounts payable	352,078	(338,402)
Increase (decrease) in other payables	94,782	(202,558)
Increase in provisions	4,787	10,944
Increase (decrease) in other current liabilities	104,184	(280,780)
Total changes in operating liabilities	<u>555,831</u>	<u>(810,796)</u>
Total changes in operating assets and liabilities	<u>(516,789)</u>	<u>350,179</u>
Total adjustments	<u>(1,304,622)</u>	<u>364,748</u>
Cash inflow (used in) generated from operations	(303,290)	278,678
Interest received	67,599	107,097
Interest paid	(42,316)	(26,052)
Income taxes paid	(10,493)	(178,809)
Net cash flows (used in) provided by operating activities	<u>(288,500)</u>	<u>180,914</u>

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

ELITEGROUP COMPUTER SYSTEMS CO., LTD.

Statements of Cash Flows (CONT'D)

For the years ended December 31, 2025 and 2024 (after restatement)

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2025	2024 (after restatement)
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(3,999,913)
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	43,911	-
Acquisition of financial assets at amortized cost	(8,953,700)	(7,471,455)
Proceeds from disposal of financial assets at amortized cost	8,004,620	9,385,780
Acquisition of investments accounted for using the equity method	(114,591)	(543,755)
Acquisition of property, plant and equipment	(25,113)	(193,738)
Proceeds from disposal of property, plant and equipment	12	12,577
Increase in refundable deposits	-	(316)
Decrease in refundable deposits	5,065	200,400
Acquisition of intangible assets	(24,589)	(1,200)
Proceeds from disposal of investment properties	-	280,000
Decrease in other non-current assets	(111)	(940)
Dividends received	<u>567,729</u>	<u>-</u>
Net cash flows used in investing activities	<u>(496,767)</u>	<u>(2,332,560)</u>
Cash flows from financing activities:		
Increase in short-term loans	2,251,342	1,380,130
Decrease in short-term loans	(2,001,767)	(856,755)
Decrease in guarantee deposits received	(2,460)	-
Payments of lease liabilities	(53,696)	(61,150)
Cash dividends paid	(117,314)	(557,403)
Refund of shares of capital reduction of subsidiaries	<u>325,300</u>	<u>481,050</u>
Net cash flows provided by financing activities	<u>401,405</u>	<u>385,872</u>
Net decrease in cash and cash equivalents	(383,862)	(1,765,774)
Cash and cash equivalents at the beginning of period	<u>1,709,686</u>	<u>3,475,460</u>
Cash and cash equivalents at the end of period	<u>\$ 1,325,824</u>	<u>1,709,686</u>

See accompanying notes to parent company only financial statements.

Attachment 4

Elitegroup Computer Systems Co., Ltd.
Comparison of Existing and Revised “Articles of Incorporation”

Amended Provisions	Amended clause	Existing clause	Explanation
Article 19	<p>If the Company makes profits in the fiscal year (the so-called profits refer to profits before tax less compensations to employees and remuneration to Directors), no more than 1% of the profit shall be appropriated for remuneration to Directors and at 5%~10% shall be appropriated for employee compensation, with at least 20% of the allocated employee compensation being distributed to grass-root employees. If the Company has accumulated losses (including adjustments on unappropriated profits), it shall retain a portion of profits to offset the losses first.</p> <p>The following omitted.</p> <p>The above compensation to employees may be made in the form of stock or cash. Parties eligible may include employees in the controlling or affiliated companies who met conditions set forth by the Board, remuneration to Directors shall be made in the form of cash.</p>	<p>If the Company makes profits in the fiscal year (the so-called profits refer to profits before tax less compensations to employees and remuneration to Directors), no more than 1% of the profit shall be appropriated for remuneration to Directors and at <u>least</u> 10% shall be appropriated for employee compensation, with at least 20% of the allocated employee compensation being distributed to grass-root employees. If the Company has accumulated losses (including adjustments on unappropriated profits), it shall retain a portion of profits to offset the losses first.</p> <p>The following omitted.</p> <p>The above compensation to employees may be made in the form of stock or cash. Parties eligible may include employees in the controlling or affiliated companies who met conditions set forth by the Board. <u>The above remuneration to Directors shall be made in the form of cash.</u></p> <p><u>The preceding two paragraphs shall be determined by the resolution of the Board and reported to the shareholders' meeting.</u></p>	Amended in response to operational needs.
Article 21	<p>The Articles of Incorporation was established on April 24, 1987.</p> <p>The first amendment was made on August 15, 1988.</p> <p>(Omitted)</p> <p>The forty-second amendment was made on May 29, 2025.</p> <p><u>The forty-third amendment was made on May 27, 2026.</u></p>	<p>The Articles of Incorporation was established on April 24, 1987.</p> <p>The first amendment was made on August 15, 1988.</p> <p>(Omitted)</p> <p>The forty-second amendment was made on May 29, 2025.</p>	Added revision date.

Attachment 5

Elitegroup Computer Systems Co., Ltd.
Comparison of Existing and Revised
“Procedures for Asset Acquisition & Disposal”

Amended clause	Existing clause	Explanation
<p>Article 14: Procedures for information disclosure</p> <p>I. Announc cement items and reporting standards (I) ~ (III) (Omitted)</p> <p>(IV) For acquisition or disposal of assets which are for business use, the trading counterparty is not a related party, and the transaction amount meets one of the following conditions:</p> <ol style="list-style-type: none"> 1. The Company’s paid-in capital is less than NT\$10 billion, and the transaction amount reaches NT\$500 million or more. 2. The Company’s paid-in capital is NT\$10 billion or more but less than NT\$50 billion, and the transaction amount reaches NT\$1 billion or more. <p>(V) (Omitted)</p> <p><u>(VI) Where the Company’s paid-in capital reaches NT\$50 billion or more, transactions of government bonds, ordinary corporate bonds, and general financial bonds not involving equity (excluding subordinated bonds) traded on a securities exchange or at a securities firm’s place of business, which do not fall under the proviso of Subparagraph 7 and where the counterparty is not a related party, and the transaction amount reaches 5% or more of the Company’s paid-in capital.</u></p> <p>(VII) Where an asset transaction is other than any of those referred to in the preceding <u>six</u> subparagraphs or an investment in the mainland China area, the transaction amount reaches more than 20 percent of the Company’s paid-in capital or more than NT\$300million; provided, this shall not apply to the following circumstances:</p> <ol style="list-style-type: none"> 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of Taiwan. 2. Trading of bonds under repurchase/resale agreements or subscription or redemption of domestic money market funds issued by securities investment trust enterprises. <p><u>(VIII) The amount of the transaction described in preceding Paragraph (VI) shall be</u></p>	<p>Article 14: Procedures for information disclosure</p> <p>I. Announc cement items and reporting standards (I) ~ (III) (Omitted)</p> <p>(IV) For acquisition or disposal of assets which are for business use, the trading counterparty is not a related party, and the transaction amount meets one of the following conditions:</p> <ol style="list-style-type: none"> 1. The Company’s paid-in capital is less than NT\$10 billion, and the transaction amount reaches NT\$500 million or more. 2. The Company’s paid-in capital is NT\$10 billion or more, and the transaction amount reaches NT\$1 billion or more. <p>(V) (Omitted)</p> <p><u>(VI) Where an asset transaction is other than any of those referred to in the preceding five subparagraphs or an investment in the mainland China area, the transaction amount reaches more than 20 percent of the Company’s paid-in capital or more than NT\$300million; provided, this shall not apply to the following circumstances:</u></p> <ol style="list-style-type: none"> 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of Taiwan. 2. Trading of bonds under repurchase/resale agreements or subscription or redemption of domestic money market funds issued by securities investment trust enterprises. <p><u>(VII) The amount of the transaction described in preceding Paragraph (VI) shall be calculated as follows; “within a year” as used herein refers to the year preceding the date of occurrence of the current transaction, and items that have been publicly announced and reported in accordance with relevant procedures need not to be counted toward to the transaction amount.</u></p> <ol style="list-style-type: none"> 1. The amount of any individual transaction. 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the 	<p>Amendments in response to the “Regulations Governing the Acquisition or Disposal of Assets by Public Companies”:</p> <ol style="list-style-type: none"> 1. As the acquisition or disposal of equipment for operational use is a normal business activity of the Company, and in consideration of the materiality of information disclosure, Subparagraph 3 is newly added to Paragraph 1, Item 4, raising the announcement threshold for companies with paid-in capital of NT\$50 billion or more. Where such companies acquire or dispose of equipment for operational use and the counterparty is not a related party, the transaction shall be disclosed when the transaction amount reaches 5% of the Company’s paid-in capital. In addition, Subparagraph 2 of Paragraph 1, Item 4 is revised such that for companies with paid-in capital of NT\$10 billion or more but less than NT\$50 billion, the announcement threshold for acquisition or disposal of equipment for operational use with non-related parties shall be NT\$1 billion. 2. In view of the Company’s need to effectively utilize operating funds and conduct liquidity management through investments in fixed-income instruments to enhance cash yield, the

Amended clause	Existing clause	Explanation
<p>calculated as follows; “within a year” as used herein refers to the year preceding the date of occurrence of the current transaction, and items that have been publicly announced and reported in accordance with relevant procedures need not to be counted toward to the transaction amount.</p> <ol style="list-style-type: none"> 1. The amount of any individual transaction. 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year 3. The cumulative transaction amount of real property or right-of-use as set acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within the preceding year. 4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisition sand disposals, respectively) of the same security within the preceding year. <p>II. ~ III. (Omitted)</p> <p>IV. For the calculation of 10% of total assets under these Procedures, the total assets stated in the most recent parent-company-only financial report or individual financial report prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used; <u>the provisions in these Procedures regarding transaction amounts calculated as 5% of paid-in capital shall be calculated based on 2.5% of equity attributable to owners of the parent.</u></p> <p>For company shares that have no par value or where the par value per share is not NT\$10, any calculations specified in these Procedures that involve paid-in capital and its ratio shall be replaced with the equity and equity ratio belonging to the owner of the parent company, i.e., 20% of the paid-in capital shall be replaced with 10% of the equity belonging to the owner of the parent company, and a paid-in capital of NT\$10 billion shall be replaced with NT\$20 billion in equity belonging to the owner of the parent company; <u>the provisions in these Procedures regarding transaction amounts reaching NT\$50 billion of paid-in capital shall be calculated based on NT\$100 billion in equity attributable to owners of the parent.</u></p>	<p>preceding year</p> <ol style="list-style-type: none"> 3. The cumulative transaction amount of real property or right-of-use as set acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within the preceding year. 4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisition sand disposals, respectively) of the same security within the preceding year. <p>II. ~ III. (Omitted)</p> <p>IV. For the calculation of 10% of total assets under these Procedures, the total assets stated in the most recent parent-company-only financial report or individual financial report prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used. For company shares that have no par value or where the par value per share is not NT\$10, any calculations specified in these Procedures that involve paid-in capital and its ratio shall be replaced with the equity and equity ratio belonging to the owner of the parent company, i.e., 20% of the paid-in capital shall be replaced with 10% of the equity belonging to the owner of the parent company, and a paid-in capital of NT\$10 billion shall be replaced with NT\$20 billion in equity belonging to the owner of the parent company.</p>	<p>existing announcement threshold of NT\$300 million may result in frequent disclosures for large enterprises. Based on materiality considerations for information disclosure and the risk characteristics of such instruments, Item 6 is newly added to Paragraph 1, whereby for companies with paid-in capital of NT\$50 billion or more, transactions in government bonds, ordinary corporate bonds, and general financial bonds not involving equity (excluding subordinated bonds), not falling under any proviso of Item 7 and where the counterparty is not a related party, shall be disclosed when the transaction amount reaches 5% of the Company’s paid-in capital.</p> <ol style="list-style-type: none"> 3. The existing Item 6 of Paragraph 1 is renumbered as Item 7, with appropriate wording revisions. 4. The existing Item 7 of Paragraph 1 is renumbered as Item 8. 5. In response to the addition of the disclosure threshold for companies with paid-in capital of NT\$50 billion, Paragraph 4 is amended to specify the calculation method for 5% of paid-in capital and for the NT\$50 billion threshold for companies whose shares have no par value or a par value other than NT\$10 per share.

Attachment 6

Elitegroup Computer Systems Co., Ltd.
List of Director (including Independent Directors)Candidates

Elected Title	Name of candidate	Academic Background	Career Highlights	Current Position	Number of shareholdings (Shares)	Reasons for Nominating an Independent Director who Has Served as Such for Three Consecutive Terms	Nominator
Director	Tatung Co. Representative: Jung-Hua, Chang	YUTE Industrial Home Economics Vocational High School	Chairman of Sanlih E-Television Co., Ltd. Chairman of SET studio park Co., Ltd. Chairman of Satellite Television Broadcasting Association, R.O.C.	Chairman of Tatung Company Chairman of Tatung Asset Development Co., Ltd. Chairman of Sanlih E-Television Co., Ltd. Chairman of Yongxing Capital Co., Ltd. Chairman of SET studio park Co., Ltd. Chairman of Leopard king enterprise Co., Ltd. Chairman of YinFu Capital Co., Ltd. Chairman of FuLian Capital Co., Ltd. Chairman of Media united Co., Ltd. Chairman of HuaLiu Investment Co., Ltd. Chairman of YingKai Investment Co., Ltd. Chairman of I GOOD Co., Ltd. Chairman of Vidol Co., Ltd. Chairman of ChiFu Construction Co., Ltd. Chairman of Sanlih Culture Co., Ltd. Director of Xue Xue Institute Co., Ltd. Chairman of Satellite Television Business Association R.O.C. Chairman of Tatung System Technologies Inc. Chairman of Tatung Consumer Products (Taiwan) Co., Ltd. Chairman of Jih Sheng Real Estate Co., Ltd. Chairman of Taipei Industrial Co., Ltd. Chairman of Tatung Forever Energy Co., Ltd. Chairman of Shang Hsin Energy Co., Ltd. Chairman of Yao yang Energy Co., Ltd. Chairman of Ting Hsin Energy Co., Ltd.	271,214,904	N/A	BOD
Director	Tatung Co. Representative: Ming-Hui, Kao	Master's in Journalism and Communication, National Chengchi University Shih Hsin University, Department of Radio and Television	General Manager of Sanlih Group Senior Vice President of News Department, Sanlih E-Television Senior Vice President of Creative Marketing Department, Sanlih ETelevision General Manager of Ge Lin Culture & Creative Co., Ltd.	Chief Executive Officer of Strategic Execution Team, Office of the Chairman, Tatung Co., General Manager of Sanlih E-Television Co., Ltd. General Manager of Sanlih Culture Co., Ltd. Chairman of Create Smart Technology Co., Ltd. Director of HuaLiu Investment Co., Ltd. Director of Leopard king enterprise Co., Ltd.	271,214,904	N/A	BOD

Elected Title	Name of candidate	Academic Background	Career Highlights	Current Position	Number of shareholdings (Shares)	Reasons for Nominating an Independent Director who Has Served as Such for Three Consecutive Terms	Nominator
			Chief Coordinator for the 2018 Taichung World Flora Expo ticket agency sales, entrance ticket verification entrusted service, souvenir authorization, production and sales, and commercial catering facility entrusted operation case Reporter and Anchor of Political Group, News Department, Sanlih E-Television Correspondent stationed in Beijing and Shanghai for EBC News Channel Reporter of Political Group, News Department, Truth TV	Director of I GOOD Co., Ltd. Director of SET studio park Co., Ltd. Director of Feng Chen Trading Co., Ltd. Director of Tatung Asset Development Co., Ltd. Director of Tatung System Technologies Inc. Director of Tatung Forever Energy Co., Ltd. Director of Jih Sheng Real Estate Co., Ltd. Director of Taipei Industrial Co., Ltd. Chairman of Tatung Medical & Healthcare Technologies Co., Ltd.			
	Tatung Co. Representative: Jia-Jun Tsai	Arizona State University, Thunderbird School of Global Management, MBA University of New Hampshire, Franklin Pierce Law School, Master of Intellectual Property Law Department of Chemistry, Chung Yuan Christian University	General Manager of IBF Venture Capital Founder of Taifong Venture Capital Co., Deputy Director of Business Development, Taipei Medical University / Executive Director of International Industry-Academia Alliance Department Head of Investment Management Department, Huaxin Lihua Co., Ltd. Deputy General Manager of Taian Biotechnology Co., Ltd. WI Harper Group Deputy General Manager	General Manager of IBF Venture Capital Co., Ltd. Director/CFO of LumiSTAR Biotechnology, Inc. Director of Quansheng Biotechnology, Inc. Director of Ligt and Cellular Cosmic Science Research Co., Ltd. Independent Director of MicroProgram Information Co., Ltd.			
Director	Tatung Co. Representative: Chao-Chih Lien	Master of Engineering in Civil Engineering of Stevens institute of Technology	Vice Chairman of Dong-An Asset Management Co., Ltd. (Concurrent) Director of Shih Cheng Development Co., Ltd. Director of Shih Kang Development Co., Ltd. Director of Shih Cheng Construction Co., Ltd. Director of Shih Cheng India Co., Ltd. General Manager of TECO Group CEO of New Business Development Center, TECO Group (Concurrent) Chairman of TECO Information System Co., Ltd. CEO of Information and Electronics Business Group, TECO Group	None	271,214,904	N/A	BOD

Elected Title	Name of candidate	Academic Background	Career Highlights	Current Position	Number of shareholdings (Shares)	Reasons for Nominating an Independent Director who Has Served as Such for Three Consecutive Terms	Nominator
			(Concurrent) Chairman of DONG YO Technology Co., Ltd. Chairman of Coretronic Corporation Chairman of Universal Electronics Inc. Chairman of TECO Nanotech Materials Co., Ltd. CEO of Heavy Electrical Equipment Business Group, TECO Group (Concurrent) Chairman of TECO-Westinghouse Motor Company (U.S.A.) Chairman of TECO-Westinghouse Canada Inc. Chairman of TECO Singapore Co., Ltd. Chairman of Wuxi TECO Electric Motor Co., Ltd. Chairman of Jiangxi TECO Electric Motor Co., Ltd. Chairman of Shanghai TECO Co., Ltd. Chairman of TECO Australia Pty Ltd.				
Independent Director	Su- Chen Chang	Master of Science in Accountancy, National Taipei University (NTPU) Department of Accounting, Chung Yuan Christian University (CYCU)	CPA of BDO	CPA of BDO	0	None	BOD
	Cheng Li	Doctor of Law, Tulane University Law School Master of Laws, Tulane University Law School Department of Law, Tunghai University	Attorney admitted to practice in the United States Federal Courts and the State of New York since June 1991. Attorney, Lee & Tsai, Attorneys at Law Full-time Associate Professor, Department of Law, Tunghai University (retired) Chairperson, Department of Law and Director of Graduate Institute of Law, Tunghai University Member, Fee Review Committee for Cable Television System, Taichung County Advisor, Trade Remedies Committee, Ministry of Economic Affairs	Director of EMBA Program, College of Management, Tunghai University (concurrent position) Director of Legal Advisor of Tunghai University Office of Legal Compliance, Tunghai University Independent Director of TOPKEY Corporation Independent Director of Rexon Industrial Co., Ltd. Independent Director of Horien Biochemical Technology Co. Ltd.	0	None	BOD

Elected Title	Name of candidate	Academic Background	Career Highlights	Current Position	Number of shareholdings (Shares)	Reasons for Nominating an Independent Director who Has Served as Such for Three Consecutive Terms	Nominator
			<p>Member, Central Taiwan Trade Remedy Consulting Service Team, Trade Remedies Committee, Ministry of Economic Affairs</p> <p>Member, Committee of National Taichung Nursing College</p> <p>Director, Career Services and Alumni Relations Office, Tunghai University</p> <p>Acting Director, Personnel Office, Tunghai University</p> <p>Advisor, Review Panel for Violations in Skills Certification Cases, Central Taiwan Office, Council of Labor Affairs</p> <p>Member, Taichung City Cultural Heritage, Historic Buildings, Settlements and Cultural Landscapes Review Committee</p> <p>Member, Cable Television System Fee Review Committee, Taichung City Government</p> <p>Member, Cable Television Fee Review Committee, Nantou County Government</p> <p>Independent Director, Pometon Technology Co., Ltd. and Kingwaytek Technology Co., Ltd.</p> <p>Senior Consultant, Chien Yeh Law Offices, Tsar & Tsai Law Firm, Formosa Transnational Attorneys at Law, and A-Sen Management Consulting Co., Ltd.</p> <p>Member, State Compensation Committee, Taichung City Government</p> <p>Member, Consumer Protection Committee, Taichung City Government</p>				
Independent Director	Chun-Yuan Lien	M.B.A. Southwestern University	<p>Head of Asia-Pacific Region, Data Center Consultancy</p> <p>General Manager of Forcecon Tech. Co., Ltd.</p> <p>COO, Thermal Energy Business Division, Kaori Heat Treatment Co., Ltd.</p> <p>Chief Administrative Officer, Wistron Group – Wistron ITS Co., Ltd.</p> <p>Director and COO, Nidec Chaun-Choung Technology Corp.</p>	Head of Asia-Pacific Region, DME (Digitales Marketing Experte) Data Center Consultancy	0	None	BOD

Attachment 7

Details on Directors (including Independent Directors) and Representative Released from the Non-Competition Restrictions

To release Director Jung-Hua Chang (Representative of Tatung Co.) from his non-competition restrictions, so he may hold positions, invest in, or manage other businesses with business scopes similar or identical to our company during his tenure.

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Director	Jung-Hua Chang	Tatung Co. (Electromechanical and Energy System Products; Consumer Products)	Chairman
		Sanlih E-Television Co., Ltd. (TV Program Production)	Chairman
		Yongxing Capital Co., Ltd. (General Investment)	Chairman
		SET studio park Co., Ltd. (Motion Picture Production, Motion Picture Distribution)	Chairman
		Leopard king enterprise Co., Ltd. (Sightseeing and Recreation Industry, Leisure Activity Venue Industry, Wild Animal Rearing Industry)	Chairman
		YinFu Capital Co., Ltd. (General Investment)	Chairman
		FuLian Capital Co., Ltd. (General Investment)	Chairman
		Media united Co., Ltd. (TV Program Production)	Chairman
		HuaLiu Investment Co., Ltd. (General Investment)	Chairman
		YingKai Investment Co., Ltd. (General Investment)	Chairman
		I GOOD Co., Ltd. (E-commerce Channels)	Chairman
		Vidol Co., Ltd. (TV Program Production)	Chairman
		ChiFu Construction Co., Ltd. (Real Estate)	Chairman
		Sanlih Culture Co., Ltd. (Arts and Culture Services)	Chairman
		Xue Xue Institute Co., Ltd. (Arts and Culture Services)	Director
		Satellite Television Business Association R.O.C. (Promoting Satellite TV Industry Development)	Chairman
		Tatung System Technologies Inc. (Information, Communication, Network, Information Security, Software Products, and Professional System Integration Services)	Chairman
		Tatung Asset Development Co., Ltd. (Real Estate)	Chairman
		Jih Sheng Real Estate Co., Ltd. (Real Estate)	Chairman
		Tatung Consumer Products (Taiwan) Co., Ltd. (Retail Channels)	Chairman
		Taipei Industrial Co., Ltd. (Manufacturing and Trading of Construction Industry Materials, and Real Estate Leasing/Sales Business)	Chairman
		Tatung Forever Energy Co., Ltd. (Solar Energy)	Chairman
		Shang Hsin Energy Co., Ltd. (Solar Energy)	Chairman
		Yao yang Energy Co., Ltd. (Solar Energy)	Chairman
		Ting Hsin Energy Co., Ltd. (Solar Energy)	Chairman
		Zhi Hsin Energy Co., Ltd. (Solar Energy)	Chairman
Tung Hsin Energy Co., Ltd. (Solar Energy)	Chairman		
Tung kuang Energy Co., Ltd. (Solar Energy)	Chairman		
Chuang Shih Neng Co., Ltd. (Solar Energy)	Chairman		
Da tang Energy Co., Ltd. (Solar Energy)	Chairman		
Chin Zhi Energy Co., Ltd. (Solar Energy)	Chairman		

To release Director Ming-Hui Kao (Representative of Tatung Co.) from his noncompetition restrictions, so he may hold positions, invest in, or manage other businesses with business scopes similar or identical to our company during his tenure.

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Director	Ming-Hui Kao	Tatung Co.(Electromechanical and Energy System Products; Consumer Products)	Chief Executive Officer of Strategic Execution Team, Office of the Chairman
		Sanlih E-Television Co., Ltd. (TV Program Production)	General Manager
		Sanlih Culture Co., Ltd. (Arts and Culture Services)	General Manager
		Create Smart Technology Co., Ltd. (AI Customer Service Robot, LINE CRM System Services, AI Technology Application)	Chairman
		HuaLiu Investment Co., Ltd. (General Investment)	Director
		Leopard king enterprise Co., Ltd. (Sightseeing and Recreation Industry, Leisure Activity Venue Industry, Wild Animal Rearing Industry)	Director
		I GOOD Co., Ltd. (E-commerce Channels)	Director
		SET studio park Co., Ltd. (Motion Picture Production, Motion Picture Distribution)	Director
		Feng Chen Trading Co., Ltd. (Beauty and Skincare Products)	Director
		Tatung Asset Development Co., Ltd. (Real Estate)	Director
		Tatung System Technologies Inc. (Information, Communication, Network, Information Security, Software Products, and Professional System Integration Services)	Director
		Tatung Forever Energy Co., Ltd. (Solar Energy)	Director
		Jih Sheng Real Estate Co., Ltd. (Real Estate)	Director
		Taipei Industrial Co., Ltd. (Manufacturing and Trading of Construction Industry Materials, and Real Estate Leasing/Sales Business)	Director
Tatung Medical & Healthcare Technologies Co., Ltd	Chairman		

To release Director Ming-Hui Kao (Representative of Tatung Co.) from his noncompetition restrictions, so he may hold positions, invest in, or manage other businesses with business scopes similar or identical to our company during his tenure.

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Director	Jia-Jun Tsai	IBF Venture Capital Co., Ltd. (Venture Capital Business)	General Manager
		LumiSTAR Biotechnology, Inc. (Biotechnology Services; Medical Devices Retail and Wholesale)	Director / CFO
		Quansheng Biotechnology, Inc. (Biotechnology Services)	Director
		Ligt and Cellular Cosmic Science Research Co., Ltd. (Biotechnology Services; Research and Development Services)	Director
		MicroProgram Information Co., Ltd. (Digital and Cloud Services)	Independent Director

To release Independent Director Cheng Li from his noncompetition restrictions, so he may hold positions, invest in, or manage other businesses with business scopes similar or identical to our company during his tenure.

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Independent Director	Cheng Li	TOPKEY Corporation (Sports and Leisure)	Independent Director
		Rexon Industrial Co., Ltd. (Electrical Machinery)	Independent Director
		Horien Biochemical Technology Co. Ltd. (Biotechnology and Healthcare Industry)	Independent Director

To release Independent Director Chun-Yuan Lien from his noncompetition restrictions, so he may hold positions, invest in, or manage other businesses with business scopes similar or identical to our company during his tenure.

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Independent Director	Chun-Yuan Lien	DME (Digitales Marketing Experte) Data Center Consultancy (Information and Internet Industry)	Head of Asia-Pacific Region

Appendices 1

Elitegroup Computer Systems Co., Ltd.

Articles of Incorporation (Pre-Amendment)

Chapter I General Provisions

- Article 1: The Company is incorporated as a company limited by shares in accordance with the Company Act and is named 精英電腦股份有限公司 in the Chinese language and Elitegroup Computer Systems Co., Ltd. in the English language, or ECS for short.
- Article 2: The business to be operated by the Company is as follows:
- I. CC01060 Wired Communication Equipment and Apparatus Manufacturing
 - II. CC01070 Wireless Communication Equipment and Apparatus Manufacturing
 - III. CC01080 Electronic Parts and Components Manufacturing.
 - IV. CC01101 Restrained Telecom Radio Frequency Equipment and Materials Manufacturing
 - V. CC01110 Computers and Computing Peripheral Equipment Manufacturing
 - VI. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing
 - VII. CE01010 General Instrument Manufacturing
 - VIII. E701030 Restrained Telecom Radio Frequency Equipment and Materials Installation Engineering
 - IX. EZ05010 Instrument and Meters Installation Engineering
 - X. F113030 Wholesale of Precision Instruments
 - XI. F113050 Wholesale of Computing and Business Machinery Equipment.
 - XII. F113070 Wholesale of Telecommunication Apparatus
 - XIII. F118010 Wholesale of Computer Software
 - XIV. F119010 Wholesale of Electronic Materials
 - XV. F213030 Retail Sale of Computing and Business Machinery Equipment.
 - XVI. F213060 Retail Sale of Telecommunication Apparatus
 - XVII. F218010 Retail Sale of Computer Software
 - XVIII. F219010 Retail Sale of Electronic Materials
 - XIX. F401010 International Trade
 - XX. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import
 - XXI. F601010 Intellectual Property Rights
 - XXII. I301010 Computer Software Services
 - XXIII. I501010 Product Designing
 - XXIV. I599990 Other Designing
 - XXV. ZZ99999 All business not prohibited or restricted by law, except for those subject to special approval
- Article 2-1: Due to business needs, the Company may act as a guarantor for external parties upon resolutions of the Board of Directors (the "Board").
- Article 2-2: Deleted.
- Article 3: The headquarters of the Company is located in Taipei City, Taiwan. The Company may, if necessary, establish branches or subsidiaries in Taiwan or overseas upon resolutions of the Board.
- Article 4: Public announcements of the Company shall be made in accordance with Article 28 of the Company Act.
- Article 4-1: The Company's reinvestments in other enterprises are not be subject to "the limit of 40% of its paid-in capital" as imposed by the Company Act. The Board is authorized to determine the investment amount.

Chapter II Shares

- Article 5: The total amount of the Company's capital stocks is NT\$17.5 billion, which is divided into 1,750 million shares with a par value of NT\$10 each and will be issued in installments by the Board.
NT\$1,750 million of the capital stocks stated in Paragraph 1, which is divided into 175 million shares with a par value of NT\$10 each, is reserved for employee stock options, preferred stocks with subscription rights, or corporate bonds with subscription rights.
- Article 5-1: The Company may, upon the resolution adopted by two-thirds of the shareholders present at the shareholders' meeting attended by shareholders who represent a majority of the total issued shares, transfer shares to the employees at an average price lower than the actual repurchase price, or issue employee stock options at a subscription price lower than the closing price on the issuance date.
- Article 6: Parties entitled to receive treasury shares repurchased by the Company pursuant to the Company Act include employees in the controlling or affiliated companies who met conditions set forth by the Board.
Parties entitled to receive employee stock options of the Company include employees in the controlling or affiliated companies who met certain conditions set forth by the Board.
Employees entitled to subscribe new shares issued by the Company include employees in the controlling or affiliated companies who met certain conditions set forth by the Board.
Parties entitled to receive restricted employee shares of the Company include employees in the controlling or affiliated companies who met certain conditions set forth by the Board.
- Article 7: The Company's share certificates shall be registered share certificates. They are issued after being signed or sealed by Directors representing the Company and certified pursuant to laws and regulations. Shares may be exempted from being printed or a consolidated share certificate representing the total number of shares to be issued may be printed, however, they shall be registered in the central securities depository.
- Article 8: No registration of transfer of shares shall be made within sixty days prior to a general shareholders' meeting, nor within thirty days prior to an extraordinary shareholders' meeting, nor within five days prior to the day on which dividend, bonus or other benefits is scheduled to be paid by the Company.

Chapter III Shareholders' Meeting

- Article 9: The shareholders' meetings of the Company are classified into two types, regular shareholders' meeting and special shareholders' meeting. The regular shareholders' meeting shall be annually convened by the Board within six months from the end of each fiscal year in accordance with the relevant laws and regulations. The special shareholders' meeting shall be convened in accordance with the relevant laws and regulations, whenever is necessary.
The Company's shareholders' meeting may be held by means of video conference or other methods promulgated by the central competent authority. The requirements, procedures, and other rules to be complied with when holding a shareholders' meeting via video conference shall be subject to the provisions set forth by the competent authority in charge of securities.
- Article 10: If a shareholder cannot attend a shareholders' meeting for any reason, he/she may designate a proxy to attend by submitting a power of attorney that is printed by the Company. The situation shall be handled in accordance with Article 177 of the Company Act as well as the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies."

- Article 11: Unless otherwise provided for in applicable laws and regulations, shareholders of the Company are entitled to one vote for each share held.
- Article 12: Unless otherwise provided for in the Company Act, resolutions of the shareholders' meeting shall be adopted by a majority vote at the meeting attended by shareholders who represent a majority of the total issued shares.
- Article 12-1: The resolutions of the shareholders' meeting shall be recorded in the minutes. The meeting minutes shall be signed or sealed by the chairperson of the meeting and a copy shall be distributed to each shareholder within 20 days after the conclusion of the meeting.
The aforementioned distribution may be done via public announcement.
The meeting minutes shall include the date and place of the meeting, the name of the chairperson at the meeting, the method for adopting the resolutions, and summary and results of the proceedings. The meeting minutes shall be retained for as long as the Company is in existence. The register of the attending shareholders and the power of attorney for proxy shall be kept for at least one year. If, however, a shareholder files a lawsuit based on Article 189 of the Company Act, these documents shall be retained until the conclusion of the litigation.

Chapter IV Directors and Audit Committee

- Article 13: The Company has seven to nine Directors. The election of Directors adopts the candidate nomination system. Shareholders shall elect from the list of candidates to serve a term of three years. Directors are eligible for re-election. The Directors shall comply with the rules of the securities regulatory authorities concerning minimum share ownership.
There shall be at least three Independent Directors among the number of Directors in the preceding Paragraph, and the Independent Directors shall represent at least one-fifth of the Board. The restrictions on professional qualifications, share ownership, concurrent positions held, recognition of independence, the nomination manner, and other related matters shall comply with applicable laws and regulations prescribed by the competent authority.
Pursuant to Article 14-4 of the Securities and Exchange Act, the Company has established an Audit Committee, and all Independent Directors of the Company will serve as members of the Audit Committee. Roles and obligations and relevant matters regarding the Audit Committee and its members will be proceeded in accordance with the Securities and Exchange Act and relevant laws and regulations.
- Article 13-1: The Company shall purchase liability insurances for Directors to cover their liabilities for damage pursuant to laws and regulations as a result of Directors performing their duties during the term, thereby lower the risk of lawsuits filed by shareholders or other stakeholders.
- Article 13-2: The Board is authorized to decide the remuneration to all Directors based on the degree of their participation in and contribution to the operations of the Company and referred at a rate consistent with general practices in the industry.
- Article 13-3: The Company may establish various functional committees under the Board of Directors. The functional committees shall define their own articles of association subject to the approval by the Board of Directors.
- Article 14: The Board is composed of Directors. The Directors shall elect a Chairman from among themselves with the consent of the majority of Directors in the Board meeting attended by Directors who represent more than two-thirds of all Directors. The Vice Chairman shall be elected with the same method. The Chairman of the Board represents the Company. When convening a Board meeting, the reason for convening the meeting shall be specified in the notice and the notice shall be given to each Director within the period specified by the Company Act and securities regulatory authorities. In

emergency circumstances, however, a meeting may be convened at any time. When convening a Board meeting, Directors may be notified via mail, fax or e-mail. Unless otherwise provided for in the Company Act and the Articles of Incorporation, resolutions of the Board meeting shall be adopted by the majority of Directors in the Board meeting attended by Directors who represent the majority of the total Directors. If a Director cannot attend a Board meeting for any reason, he/she may designate another Director to attend by submitting a power of attorney. If participation by means of video conferencing is made available at a meeting, Directors who participate in the meeting by such means shall be deemed to have attended such meeting in person. The resolutions of the Board meeting shall be recorded in the minutes. The meeting minutes shall be signed or sealed by the chairman of the Board and be retained within the Company.

Article 14-1: Deleted.

Article 15: When the Chairman is on leave or unable to exercise his/her powers and duties for any reason, his/her proxy shall be determined in accordance with Article 208 of the Company Act.

Article 16: Deleted.

Article 16-1: The duties and power of the Board are as follows:

- I. Review and adopt material rules and contracts of the Company;
- II. Determine the Company's business policies;
- III. Prepare the Company's budget and financial statements;
- IV. Submit proposals regarding distribution of earnings;
- V. Submit proposals regarding capital increase or reduction;
- VI. Prepare the annual business report;
- VII. Review the acquisition and disposal of the Company's material properties;
- VIII. Determine the establishment and removal of branches;
- IX. Other duties and power conferred by the Company Act or the shareholders' meeting.

Article 16-2: Deleted.

Chapter V Managers

Article 17: The appointment, dismissal and compensations of the Company's managers shall be conducted in accordance with Article 29 of the Company Act.

Article 17-1: Deleted.

Chapter VI Accounting

Article 18: At the end of each fiscal year, the Company's Board shall prepare (I) Business report; (II) Financial statements; (III) Proposals such as distribution of earnings or covering of losses and submitted them to the regular shareholders' meeting in accordance with applicable laws and regulations for ratification.

Article 19: If the Company makes profits in the fiscal year (the so-called profits refer to profits before tax less compensations to employees and remuneration to Directors), at least 10% of the profit shall be appropriated for employee compensation and no higher than 1% shall be appropriated for remuneration to Directors. If the Company has accumulated losses (including adjustments on unappropriated profits), it shall retain a portion of profits to offset the losses first.

The above compensation to employees may be made in the form of stock or cash. Parties eligible may include employees in the controlling or affiliated companies who met conditions set forth by the Board. The above remuneration to Directors shall be made in the form of cash.

The preceding two paragraphs shall be determined by the resolution of the Board and reported to the shareholders' meeting.

Article 19-1: The Company makes distribution of earnings or covering of losses at the end of each semi-annual fiscal year. The Board shall prepare reports, statements and proposals set out in Article 18 of the Articles of Incorporation, forward them to the Audit Committee for approval and then submit to the Board for resolution. When the Company makes distribution of earnings at the end of each semi-annual fiscal year, it shall estimate and reserve a portion of profits for taxes and dues, covering of accumulated losses, and compensation to employees and remuneration to Directors pursuant to the preceding Article, and appropriate 10% of the balance as legal reserve. However, if the accumulated legal reserve has equaled to the Company's paid-in capital, this shall not apply. In addition, special reserve shall be allocated or reversed in accordance with laws and regulations or the competent authority. The remaining balance, if any, shall be added to the unappropriated earnings at beginning of the period and the Board shall draft a profit distribution proposal. If the distribution is to be made in the form of new shares, the proposal shall be submitted to the shareholders' meeting for resolution, whereas if it is to be made in the form of cash, the proposal shall be submitted to the Board for resolution.

When the Company makes distribution of earnings at the end of fiscal year, it shall reserve a portion of profits for taxes and dues and covering of accumulated losses. Next, it shall appropriate 10% of the balance as legal reserve. However, if the accumulated legal reserve has equaled to the Company's paid-in capital, this shall not apply. In addition, special reserve shall be allocated or reversed in accordance with laws and regulations or the competent authority. The sum of remaining balance, if any, and the unappropriated earnings at beginning of the period is bonus to shareholders. The Board shall draft a distribution proposal. If the distribution is to be made in the form of new shares, the proposal shall be submitted to the shareholders' meeting for resolution.

Pursuant to Paragraph 5 of Article 240 of the Company Act, the Company may authorize the distributable dividends and bonuses or in whole or in part legal reserve and capital reserve as provided in Paragraph 1 of Article 241 of the Company Act may be paid in cash after a resolution has been adopted by the majority of Directors in a Board meeting attended by two-thirds of the total number of Directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

The Company's dividend policy is in line with current and future development plans, and takes into consideration investment environment, capital requirements, domestic and overseas competition, and shareholders' interest. Not less than 50% of earnings available for distribution may be distributed as dividend and bonus per year. However, there shall be no distribution if the earnings available for distribution is less than 10% of paid-up capital. Dividends and bonuses may be distributed in the form of cash or stock, where cash dividend shall not be less than 20% of the total dividends.

Chapter VII Supplemental Provisions

Article 20: Matters not specified in this Articles of Incorporation shall be governed by the Company Act.

Article 21: The Articles of Incorporation was established on April 24, 1987.

The first amendment was made on August 15, 1988.

The second amendment was made on August 25, 1988.

The third amendment was made on April 27, 1989.

The fourth amendment was made on September 23, 1989.

The fifth amendment was made on January 25, 1990.

The sixth amendment was made on February 9, 1990.

The seventh amendment was made on March 1, 1990.

The eighth amendment was made on May 25, 1990.

The ninth amendment was made on September 22, 1990.

The tenth amendment was made on March 20, 1991.
The eleventh amendment was made on April 13, 1992.
The twelfth amendment was made on May 26, 1993.
The thirteenth amendment was made on April 28, 1994.
The fourteenth amendment was made on May 29, 1995.
The fifteenth amendment was made on June 25, 1996.
The sixteenth amendment was made on May 9, 1997.
The seventeenth amendment was made on December 15, 1998.
The eighteenth amendment was made on June 16, 1999.
The nineteenth amendment was made on May 3, 2000.
The twentieth amendment was made on October 17, 2000.
The twenty-first amendment was made on April 12, 2001.
The twenty-second amendment was made on April 12, 2001.
The twenty-third amendment was made on September 27, 2001.
The twenty-fourth amendment was made on May 31, 2002.
The twenty-fifth amendment was made on June 17, 2003.
The twenty-sixth amendment was made on November 27, 2003.
The twenty-seventh amendment was made on June 15, 2004.
The twenty-eighth amendment was made on June 14, 2005.
The twenty-ninth amendment was made on November 25, 2005.
The thirtieth amendment was made on June 23, 2006.
The thirty-first amendment was made on August 28, 2006.
The thirty-second amendment was made on June 21, 2007.
The thirty-third amendment was made on June 25, 2008.
The thirty-fourth amendment was made on June 26, 2009.
The thirty-fifth amendment was made on June 14, 2010.
The thirty-sixth amendment was made on June 25, 2012.
The thirty-seventh amendment was made on June 21, 2016.
The thirty-eighth amendment was made on June 25, 2018.
The thirty-ninth amendment was made on June 20, 2019.
The fortieth amendment was made on June 22, 2020.
The forty-first amendment was made on June 23, 2022.
The forty-second amendment was made on May 29, 2025.

Appendices 2

Elitegroup Computer Systems Co., Ltd.

Procedures for the Acquisition or Disposal of Assets (Pre-Amendment)

Article 1: Purpose

In order to secure investments and ensure timely and appropriate information disclosure, the Company's acquisitions and disposals of assets shall be handled in accordance with these Procedures.

Article 2: Applicable laws and regulations

These Procedures are formulated in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

Article 3: Scope of assets

- I. Securities: including investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call(put) warrants, beneficial interest securities, and asset-backed securities.
- II. Real estate (including land, building and structures, real estate held for investment purposes) and equipment.
- III. Memberships.
- IV. Intangible assets: including patents, copyrights, trademarks, franchise rights, and other intangible assets.
- V. Right-of-use assets.
- VI. Derivative products.
- VII. Assets acquired or disposed of in connection with mergers, spin-offs, acquisitions, or transfers of shares in accordance with the law.
- VIII. Other major assets.

Article 4: Definitions

- I. Derivative products : The term "derivative products" means forward contracts, options, futures, leverage contracts, or swaps, whose value is derived from specific interest rate, price of financial instruments, price of commodities, foreign exchange rates, price or rate indexes, credit rating or credit indexes, or other variables, and combination of the above contracts, or combined contracts or structural commodities incorporated with the derivative products. The term "forward contracts" does not include insurance contracts, fulfillment contracts, after-sales service contracts, long-term lease contracts or long-term purchase (sale) agreements.
- II. Assets acquired or disposed of in connection with mergers, spin-offs, acquisitions, or transfers of shares in accordance with the law : The term "assets acquired or disposed of in connection with mergers, spin-offs, acquisitions, or transfers of shares in accordance with the law" means assets acquired or disposed through mergers, spin-offs, or acquisitions pursuant to the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act, or other laws, or through share transfers from other companies by issuing new shares of their own (hereinafter referred to as "transfers of shares") in accordance with Article 156-3 of the Company Act.
- III. Related party: The term "related party" shall be defined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
- IV. Subsidiaries: The term "subsidiaries" shall be defined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
- V. Professional appraiser: The term "professional appraiser" as used in these Procedures means a certified appraiser or a company in the business of appraising real property or equipment.

- VI. Date of occurrence: The term “date of occurrence” in these Procedures means the date of contract signing, date of payment, date of transactions, date of transfer, dates of Boards of Directors’ resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier. However, with investments that require the approval of the competent authority, the earliest of the above dates or the date of receipt of approval by the competent authority shall apply.
- VII. Investments in China: The term “investments in China” means investments made in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area by the Investment Commission of the Ministry of Economic Affairs, R.O.C.
- VIII. Securities exchange: Securities exchange: “Domestic securities exchange” refers to the Taiwan Stock Exchange Corporation (TWSE); “foreign securities exchange” refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.
- IX. Securities exchange: Securities exchange: “Domestic securities exchange” refers to the Taiwan Stock Exchange Corporation (TWSE); “foreign securities exchange” refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.
- X. Securities exchange: Securities exchange: “Domestic securities exchange” refers to the Taiwan Stock Exchange Corporation (TWSE); “foreign securities exchange” refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.

Article 5: Scope and amount of investments

- I. In addition to the assets obtained for business use, the Company may also invest in real property, right-of-use assets, or securities that are not for business use. The limits are as follows:
 - (I) The total amount of real property and right-of-use assets for non-business use: shall not exceed 30% of the Company’s net worth.
 - (II) The total amount of long-term and short-term investments in securities: shall not exceed 150% of the Company’s net worth.
 - (III) The total amount of investments in individual securities: shall not exceed 40% of the Company’s net worth.
- II. Acquisitions of real property, right-of-use assets, or securities by each of the Company’s subsidiaries for non-business use must be approved in advance by the President of the parent company within the scope of authorization. The limits areas follows:
 - (I) The total amount of real property and right-of-use assets for non-business use: shall not exceed 150% of the net worth of each subsidiary.
 - (II) The total amount of long-term and short-term investments in securities: shall not exceed 150% of the net worth of each subsidiary.
 - (III) The total amount of investments in individual securities: shall not exceed 150% of the net worth of each subsidiary.

Article 6: Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters who provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall conform to the following provisions:

- I. I. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.

- II. Shall not be a related party or de facto related party of any party to the transaction.
- III. If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.
 - (I) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
 - (II) Properly plan and implement appropriate operational procedures to form a conclusion and issue a report or an opinion accordingly when executing the case; and the procedures, data collected and conclusions to be carried out shall be detailed in the working paper of the case.
 - (III) They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
- IV. They shall issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is appropriate and reasonable, and that they have complied with applicable laws and regulations.

Article 7: Court documents can be substituted for reports or opinions issued by a CPA or certified appraiser if the assets are acquired or disposed through court auction.

Article 8: Procedures for the acquisition or disposal of real property, equipment, or right-of-use assets

- I. Appraisal and operating procedures The Company's acquisitions or disposals of real property, equipment, or right-of-use assets shall be handled in accordance with the relevant regulations of the Company's internal control system.
- II. Conditions and authorization of transaction
 - (I) Acquisitions or disposals of real property or right-of-use assets shall take into account the publicly announced current value, appraised value, and the actual transaction price of adjacent real property or right-of-use assets. After the transaction conditions and price are resolved, they shall be submitted for verification through the reporting system and then audited and approved in accordance with the Company's approval and authorization procedures.
 - (II) Acquisitions or disposals of equipment or right-of-use assets shall be made by way of price inquiry, price comparison, negotiation, or bidding, and the authorized amount shall be determined by the Company's approval and authorization procedures.
- III. Executive Units The Company's acquisitions or disposals of real property, equipment, or right-of-use assets shall be submitted for approval in accordance with the provisions set forth in the preceding article and then executed by the units in charge of implementation and management.
- IV. Appraisal reports of real property, equipment, or right-of-use assets In acquiring or disposing of real property or equipment by the Company, unless otherwise transacting with a government agency, commissioning others to build on its own land, leased land by appointing a constructor, or acquiring or disposing equipment for business use, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million, the Company shall obtain an appraisal report issued by a professional appraiser and further comply with the following provisions prior to the date of occurrence of event:
 - (I) Due to special circumstances, where a limited price, specified price or special price is deemed as the basis of reference for the transaction price, the transaction shall be submitted for approval in advance by the Board of Directors, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction.
 - (II) Where the transaction amount is more than NT\$1 billion, appraisals from two or more professional appraisers shall be obtained

(III) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:

1. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.
2. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.

(IV) The date of the report issued by the professional valuer and the date of the establishment of the contract shall not exceed 3 months. However, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

Article 9: Procedures for the acquisition or disposal of investments in securities

I. Appraisal and operating procedures The Company's purchases and sales of long-term and short-term securities shall be handled in accordance with the relevant regulations of the Company's internal control system.

II. Conditions and authorization of transaction

(I) Purchases and sales of securities made on the centralized securities exchange market or stock exchange shall be decided by the responsible unit based on market conditions, and the authorized amount shall be determined by the Company's approval and authorization procedures.

(II) For purchases and sales of securities made outside of the centralized securities exchange market or stock exchange, prior to the date of occurrence, the Company shall obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in evaluating the transaction price. Taking into account the net worth per share, profitability, and future development, etc., the authorized amount shall be determined by the Company's approval and authorization procedures.

III. Executive units

The Company's long-term and short-term investments in securities shall be submitted for approval in accordance with the provisions set forth in the preceding article and then executed by the unit in charge of investments

IV. Obtaining CPA opinions

In acquiring or disposing of securities, if the transaction amount is up to 20% of the Company's paid-in capital or NT\$ 300 million or more, the Company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to securities with publicly quoted prices in an active market or in compliance with regulations set by the competent authority.

Article 10:

I. When the Company engages in any acquisition or disposal of assets with a related party, in addition to conducting relevant resolutions and evaluating there as on ability of the transaction conditions pursuant to Articles 8 to 11 and the Procedures for related party transactions following provisions, if the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions set for in Articles 8, 9, and 11. The calculation of the transaction amount referred to in this Article shall be made in accordance with Article 11-1.

While determining if the counterparty of the transaction is a related party, the Company shall, in addition to legal formalities, consider the substance of the relationship.

II. Appraisal and operating procedures

When the Company intends to acquire or dispose of real property from or to a related party, or when it intends to acquire or dispose of assets other than real property from or to a related party where the transaction amount reaches 20 percent or more of the Company's paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except for trading government bonds, RP and RS bonds, and the purchase or redemption of domestic money market funds issued by securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been submitted to the Audit Committee and approved by one-half or more of all audit committee members as well as by the Board of Directors, subject to, mutatis mutandis, Article 17, Item IV and Item V.

- (I) The purposes, necessity, and anticipated benefits of the acquisition or disposition of the assets.
- (II) The reasons for selecting the related persons as the transaction counterparty.
- (III) With respect to the acquisition of real property or right-of-use assets from a related party, the reasonableness of the terms of the anticipated transaction shall be evaluated in accordance with the provisions set forth in Paragraph(I) and Paragraph(IV) of Item III under this Article.
- (IV) Information such as the date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty's relationship to the company and the related party.
- (V) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the uses of fund.
- (VI) Appraisal reports from professional appraisers or CPA's opinions in compliance with this article.
- (VII) Restrictive covenants and other important stipulations associated with the transaction. With respect to the types of transactions listed below, when to be conducted between the Company and its parent company or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital, the Board of Directors may authorize the Chairperson to make decisions when the transaction is within a certain amount in accordance with Item II of Article 8 and subsequently have the decisions submitted to the next Board of Directors meeting for ratification.
 1. Acquisition or disposal of equipment or right-of-use assets for business purpose.
 2. Acquisition or disposal of real property right-of-sue assets for business purpose.When a matter is submitted for discussion by the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinion during the discussion in accordance with this Article. If an objection or reservation about any matter is made by an independent director, it shall be recorded in the minutes of the Board of Directors meeting. If the Company, or a subsidiary of the Company that is not a public company in Taiwan, is engaged in this type of transaction, and the transaction amount is more than 10% of the Company's total assets, the Company shall submit all relevant information regarding the transaction to the shareholders' meeting for approval prior to signing a transaction contract and making payment. Transaction between the Company and its parent company or subsidiaries, or between its subsidiaries themselves, are not subject to this requirement. The amount of this type of transaction shall be calculated in accordance with Paragraph(VII) of Item I under Article 14, and "within a year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to the Audit Committee, Board of Directors and shareholders' meeting need not to be counted toward to the transaction amount.

III. Evaluation of the reasonableness of the transaction costs

- (I) In acquiring real property or the right-of-use assets from a related party, the Company shall evaluate the reasonableness of the transaction costs by the following means:
 1. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
 2. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparties.
- (II) Where land and structures are combined as a single property purchased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.
- (III) In acquiring real property or the right-of-use assets from a related party, the Company shall evaluate the costs of the real property or the right-of-use assets according to Paragraphs (I) and (II) of Item III under this Article and also engage a CPA to review the evaluation and render a specific opinion.
- (IV) In acquiring real property or the right-of-use assets from a related party, if the results of the appraisal carried out in accordance with Paragraphs (I) and (II) of Item III under this Article are lower than the transaction price, provisions set forth in Paragraph (V) of Item III under this Article shall apply. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:
 1. Where the related party acquired undeveloped land or leased land for development, proof of compliance may be submitted with one of the following conditions:
 - (1) Where undeveloped land is appraised in accordance with Paragraphs (I) and (II) of Item III under this Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The term "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
 - (2) The completed transactions of other floors of the same property or adjacent area by unrelated parties within the preceding year, where the terms of the transactions are similar and the reasonable price discrepancies of different floors or land area with market practice have been taken into consideration.
 2. Where the Company acquiring or leasing real property from a related party provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year. The aforementioned item "completed transactions for adjacent area" in principle refers to parcels on the same or an adjacent block and within a distance of no more than

500 meters or parcels close to the latest official land price promulgated by the government. The term "the area of the property thereof are similar" in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50% of the property in the planned transaction. The term "within the preceding year" refers to the year retrospectively preceding the date of occurrence of the acquisition of the real property.

- (V) Where the Company acquires real property or right-of-use assets from a related party, in the event that the results of the appraisal conducted in accordance with Paragraphs (I) and (II) of Item III under this Article are lower than the transaction price, the Company shall take the following steps.
1. A special reserve shall be set aside according to Paragraph 1, Article 41 of the Securities and Exchange Act against the difference between the real property transaction price and the appraised value, and may not be distributed or used for capital increase or issuance of bonus shares. Where the investors whose investments in the Company are measured using the equity method are public companies, then, the special reserve shall be also set aside pro rate to the shareholding in accordance with Article 41-1 of the Securities and Exchange Act.
 2. Independent director members of the Audit Committee shall comply with Article 218 of the Company Act.
 3. Actions taken pursuant to the first and second subparagraphs of Paragraph (V) of Item III under this Article shall be reported to the shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

Where the Company or any public company that uses the equity method to account for its investment in the Company has set aside a special reserve according to aforementioned provisions, the Company shall not utilize the special reserve until it has recognized a loss or decline in the market value of the assets it purchased or leased at a premium, the assets have been disposed of, adequate compensation has been made, the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, upon approval by the competent authority.

- (VI) Where the Company acquires real property or the right-of-use assets from a related party, and one of the following circumstances exists, the acquisition shall be conducted in accordance with the appraisal and operating procedures set for Item II of this Article; the provisions on evaluating the reasonableness of the transaction costs set forth in Paragraphs (I), (II), and (III) of Item III under this Article do not apply.
1. The related party acquired real property by inheritance or as a gift.
 2. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property to the signing date for the current transaction.
 3. The real property is acquired through signing of a joint development contract with the related party, or contracting with a related party in the construction of real estate such as contracted construction with its own land or contracted construction on leased land.
 4. The real property right-of-use assets for business use are acquired between the Company and its parent company or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100% of the issued shares or authorized capital.

- (VII) Where the Company obtains real property or right-of-use assets from a related party, it shall also comply with Paragraph (V) of Item III under this Article if there is other evidence indicating that the acquisition was not an arm's-length transaction.

Article 11: Procedures for the acquisition or disposal of intangible assets, right-of-use assets, or memberships

I. Appraisal and operating procedures

The Company's acquisitions or disposals of intangible assets, right-of-use assets, or memberships shall be handled in accordance with the relevant regulations of the Company's internal control system.

II. Executive units

The Company's acquisitions or disposals of intangible assets, right-of-use assets, or memberships shall be submitted for approval in accordance with the approval authority and then executed by the units in charge of implementation and or management.

III. Appraisal reports of intangible assets or right-of-use assets

If the transaction amount of the Company's acquisition or disposal of intangible assets, right-of-use assets, or memberships is more than 20 percent of the Company's paid-in capital or more than NT\$300 million, the Company shall, unless trading with the domestic government agencies, additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price.

Article 11-1:

The calculation of the transaction amount referred to in Articles 8, 9, and 11 shall be done in accordance with Paragraph() of Item I under Article 14 of these Procedures, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

Article 12:

Procedures for the acquisition or disposal of derivative products Please refer to the Procedures for Handling Derivative Financial Commodity Transactions.

Procedures for merger, spin-off, acquisition, or transfer of shares.

Article 13:

I. Appraisal and operating procedures

(I) For transactions in connection with merger, spin-off, acquisition, or transfer of shares, it is advisable to engage lawyers, accountants, and underwriters to join tlydiscuss the estimated timetable for legal procedures as well as organize a special team to implement in accordance with the law. The Company shall, prior to convening the Board of Directors' meeting to resolve on the matter, engage a Certified Public Accountant, attorney, or securities underwriter to render an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other assets to shareholders, and submit it to the Board of Directors for discussion and resolution. However, merging the subsidiaries in which the Company directly or indirectly holds 100% issued shares or authorized capital, or the merging between the subsidiaries in which the Company directly and indirectly holds 100% issued shares or authorized capital, does not need to render an external opinion on the reasonableness by professional appraisers.

(II) The Company shall prepare a public report to shareholders detailing important contractual content and relevant matters prior to the shareholders' meeting and include it along with the expert opinion referred to in Paragraph(I) of Item I under this Article when sending the shareholders' meeting invitation for reference in deciding whether to approve the merger, spin-off, or acquisition. Provided, where a provision of another act exempts the Company from convening a shareholders meeting to approve the merger, spin-off, or acquisition, this restriction shall no tapply. Where the shareholders meeting of any one of the companies, participating in a merger, spin-off, or acquisition, fails to convene or pass a resolution dueto inadequate quorum, insufficient votes, or other legal restriction, or the proposal is vetoed by the shareholders meeting, the companies participating in the merger, spin-

off or acquisition shall immediately make public statement on the reasons, the follow-up measures, and the preliminary date of the next shareholders meeting.

II. Other matters to be noted:

- (I) Date of the Board of Directors' meeting: Unless otherwise prescribed by law or the competent authority is notified in advance of extraordinary circumstances and grants consent, the Company participating in the merger, spin-off, or acquisition shall convene the Board of Directors' meeting and shareholders' meeting on the day of the transaction to resolve matters relevant to the merger, spin-off, or acquisition. Unless otherwise prescribed by law or the competent authority is notified in advance of extraordinary circumstances and grants consent, the Company participating in a transfer of shares shall call a Board of Directors' meeting on the day of the transaction.
- (II) Confidentiality: Each and every person participating in or possessing knowledge of the plan for merger, spin-off, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to the public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, spin-off, acquisition, or transfer of shares .
- (III) Principles for the determination and change of the share exchange ratio and acquisition price: Where companies conduct a merger, spin-off, acquisition, or transfer of shares, the companies shall, prior to convening the Board of Directors' meeting, engage a Certified Public Accountant, attorney, or securities under writer to render an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other assets to shareholders, and submit it to the shareholders' meeting. In principle, the share exchange ratio or acquisition price cannot be changed, but if the conditions for change have been stipulated in the contract and have been disclosed to the public, this does not apply. The conditions for changing the share exchange ratio or acquisition price are as follows:
 1. Capital increase in cash, issuance of convertible corporate bonds, allotment free of charge, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, and other equity based securities.
 2. An action such as a disposal of major assets that would affect the Company's financial operations.
 3. Occurrence of an event such as a major disaster or major change in technology that would affect shareholder equity or share price.
 4. An adjustment where any of the companies participating in the merger, spin-off, acquisition, or transfer of shares, buys back treasury stock.
 5. An increase or decrease in the number of entities or companies participating in the merger, spin-off, acquisition, or transfer of shares.
 6. Other conditions stipulated in the contract may be altered and the altered conditions have been publicly disclosed.
- (IV) Details to be included in the contract: In addition to the provisions set forth in Article 317-1 of the Company Act and Article 22 of the Business Mergers and Acquisitions Act, the contract for merger, spin-off, acquisition, or transfer of shares shall also specify the following matters:
 1. Handling of breach of contract.
 2. Principles for handling equity-based securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is spin-off.
 3. The amount of treasury stock that the participating companies are permitted under law to buy back after the base date of calculation of the share exchange ratio, and the principles for handling thereof.

4. The manner to deal with a change in the number of participating entities or companies.
 5. Preliminary progress schedule for plan execution, and anticipated completion date of the execution.
 6. Scheduled date for convening the legally mandated shareholders' meeting if the plan exceeds the deadline without completion, and relevant procedures.
- (V) When the number of companies involved in the merger, spin-off, acquisition, or transfer of shares changes: After public disclosure of the information, if any company participating in the merger, spin-off, acquisition, or share transfer intends to further carry out a merger, spin-off, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, spin-off, acquisition, or share transfer; except where the number of participating companies is decreased and a participating company's shareholders' meeting has resolved a decision authorizing the Board of Directors to alter the limits of authority. Such a participating company may be exempted from calling another shareholders' meeting to resolve the matter anew.
- (VI) Information should be kept in written records for five years: When participating in a merger, spin-off, acquisition, or transfer of another company's shares, the public companies or companies whose stocks are traded on a stock exchange shall prepare a complete written record of the following information and retain it for 5 years for reference:
1. Basic information of the personnel: including the titles, names, and national ID numbers (or passport numbers for foreigners) of all persons involved in the planning or implementation of any merger, spin-off, acquisition, or transfer of another company's shares prior to the disclosure of the transaction.
 2. Dates of material events: Dates of material events: Including the dates of signing any letter of intent or memorandum of understanding, retaining a financial advisor or legal counsel, execution of a contract, and the convening of a Board of Directors meeting.
 3. Material documents and minutes: including documents for merger, spin-off, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of Board of Directors' meetings.
- (VII) Information to be reported: When participating in a merger, spin-off, acquisition, or transfer of another company's shares, within two days from the date when their resolution of the Board of Directors is passed, publicly listed companies or companies whose stocks are traded on a stock exchange shall report the information specified in Paragraph (VI) of Item II under this Article, i.e., personnel information as well as important dates and other details, on the web site designated by the competent authority using the designated format for review.
- (VII) Where any of the companies participating in a merger, spin-off, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with that non-public company and proceed in accordance with the provisions set forth in this Article to announce the date of the Board of Directors' meeting as per Paragraph (I) of Item II, maintain confidentiality as per Paragraph (II), manage changes in the number of transferred companies as per Paragraph (V), keep transaction information in writing for five years as per Paragraph (VI), and make announcements and reports as per Paragraph (VII).

Article 14: Procedures for information disclosure

I. Announcement items and reporting standards

- (I) Acquisition or disposal of real property or right-of-use assets from or to a related party, or acquisition or disposal of assets other than real property or right-of-use

assets from or to a related party where the transaction amount reaches 20 percent or more of the Company's paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of government bonds or bonds under repurchase and resale agreements or subscription or redemption of domestic money market funds issued by securities investment trust enterprises.

- (II) Merger, spin-off, acquisition, or transfer of shares.
- (III) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in these Procedures adopted by the Company.
- (IV) For acquisition or disposal of assets which are for business use, the trading counterparty is not a related party, and the transaction amount meets one of the following conditions:
 - 1. The Company's paid-in capital is less than NT\$10 billion, and the transaction amount reaches NT\$500 million or more.
 - 2. The Company's paid-in capital is NT\$10 billion or more, and the transaction amount reaches NT\$1 billion or more.
- (V) Where land is acquired under an arrangement on engaging others to build on the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of owner shipper cent ages, or joint construction and separate sale, the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT\$500 million or more.
- (VI) Where an asset transaction is other than any of those referred to in the preceding five subparagraphs or an investment in the mainland China area, the transaction amount reaches more than 20 percent of the Company's paid-in capital or more than NT\$300million; provided, this shall not apply to the following circumstances:
 - 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of Taiwan.
 - 2. Trading of bonds under repurchase/resale agreements or subscription or redemption of domestic money market funds issued by securities investment trust enterprises.
- (VII) The amount of the transaction described in preceding Paragraph (VI) shall be calculated as follows; "within a year" as used herein refers to the year preceding the date of occurrence of the current transaction, and items that have been publicly announced and reported in accordance with relevant procedures need not to be counted toward to the transaction amount.
 - 1. The amount of any individual transaction.
 - 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year.
 - 3. The cumulative transaction amount of real property or right-of-use as set acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within the preceding year.
 - 4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

II. Announcement and reporting time

Acquisitions or disposals of assets with items and transaction amount that meet the conditions set forth in this Article shall be publicly announced and reported according to the format prescribed by the competent authority within two days from the date of the occurrence.

III. Announcement and reporting procedures

- (I) The Company shall publicly announce and report relevant information on the website designated by the competent authority.

- (II) The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by itself and any subsidiaries of companies that are not domestic public companies and file the information in the prescribed format into the information declaration website designated by the competent authority by the 10th day of each month.
 - (III) When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced within 2 days from the date of knowledge and reported in their entirety.
 - (IV) Unless otherwise provided for by other laws, the Company engaging in the acquisition or disposal of assets shall retain the relevant contracts, meeting minutes, registry, appraisal report, and the opinion books by CPA, attorneys, and security underwriters at the Company for at least 5 years.
 - (V) Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with this Article, a public report of relevant information shall be made at the website designed by the competent authority within 2 days commencing immediately from the date of occurrence of the event:
 - 1. Change, termination, or rescission of a contract signed in regard to the original transaction.
 - 2. The merger, spin-off, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
 - 3. Change to the originally publicly announced and reported information.
- IV. For the calculation of 10 percent of total assets under these Procedures, the total assets stated in the most recent parent company only financial report or in dividual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used. For company shares that have no par value or where the par value per share is not NT\$10, any calculations specified in these Procedures that involve paid-in capital and its ratio shall be replaced with the equity and equity ratio belonging to the owner of the parent company, i.e., 20% of the paid-in capital shall be replaced with 10% of the equity belonging to the owner of the parent company, and a paid-in capital of NT\$10 billion shall be replaced with NT\$20 billion in equity belonging to the owner of the parent company.

Article 15: Subsidiaries of the Company shall comply with the following regulations.

- I. If the subsidiary is a domestic public listed company, the subsidiary shall formulate its Procedures for the Acquisition or Disposal of Assets in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.
- II. In the event that a subsidiary is not a publicly listed company, if its acquisitions or disposals of assets meet the standards set forth in the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, the parent company shall announce and report the transactions on behalf of the subsidiary.
- III. With regard to the announcement and reporting of the subsidiaries, the amount of paid-in capital or total assets are based on the amount of paid-in capital or total assets of the parent company (the Company)..
- IV. The subsidiaries shall independently verify whether the Procedures for the Acquisition or Disposal of Assets they have established comply with relevant laws and regulations as well as ensure proper implementation.
- V. The audit department shall review the compliance report conducted by the subsidiaries.

Article 16: Penalty for violation

If any employee of the Company violates any provision set forth in the Procedures for the Acquisition or Disposal of Assets, a correction plan shall be formulated to resolve any errors within a certain period of time, and penalties shall be given based on the severity of the circumstance.

Article 17: Implementation and amendment

The Company's Procedures for the Acquisition or Disposal of Assets has been approved by the Audit Committee and the Board of Directors and has been implemented with the approval of the shareholders' meeting. Amendments shall be processed pursuant to the same procedure.

When conducting discussions on the formulation or amendment of these Procedures, or on any acquisition or disposal of assets by the Company according to these Procedures or relevant laws, the Board of Directors shall take into full consideration each independent director's opinion during the discussion. If an objection or reservation about any matter is made by an independent director, it shall be recorded in the minutes of the Board of Directors meeting.

The establishment or amendment of these Procedures and any transaction involving the Company's major assets or derivatives shall be approved by more than one-half of the Audit Committee members and submitted to the Board of Directors for resolution.

With respect to the aforementioned procedure, if approval by more than one-half of the Audit Committee members cannot be achieved, the consent of more than two-thirds of the directors should suffice, and the resolution result by the Audit Committee should be recorded in the minutes of the Board of Directors' meeting.

The "all Audit Committee members" and the "all Directors" in the preceding paragraphs refers to the actual incumbents.

Article 18: Supplemental Provisions

Matters not covered by these Procedures shall be handled in accordance with relevant laws and regulations.

Appendices 3

Elitegroup Computer Systems Co., Ltd. Rules of Procedure for Shareholders' Meetings

Article 1 To establish a strong governance system of the Shareholders' Meeting, a sound supervisory capabilities, and to strengthen its management mechanism for the Company, the Rules are adopted pursuant to the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 2 The procedures rules for the Company's shareholders' meetings shall be in accordance with these Rules unless otherwise stated by law, regulation, or the Articles of Incorporation.

Article 3 Unless otherwise provided for in relevant laws and regulations, this Company's shareholders' meeting shall be convened by the Board of Directors (the "Board").

Except for otherwise stated in the Regulations Governing the Administration of Shareholder Services of Public Companies, when the Company convenes a shareholder meeting by way of a video conference, it shall be stated in the Articles of Incorporation and resolved by the Board; a shareholder meeting by way of a video conference is subject to the resolution receiving the consent of more than half of the attending Directors at a Board meeting attended by more than two-thirds of the Directors.

Changes to the convening method of the Company's shareholders' meeting shall be subject to a resolution by the Board of Directors, and the resolution shall be made before the notice of the shareholders' meeting is dispatched.

This Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the reasons of and explanatory materials relating to all proposals, including proposals for ratification, matters for discussion, or the election or dismissal of Directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a general shareholders' meeting or 15 days before the date of an extraordinary shareholders' meeting. Also, the Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 30 days before the date of the general shareholders' meeting or 15 days before the date of the extraordinary shareholders' meeting. 15 days before the date of shareholders' meeting, the shareholders' meeting agenda handbook and supplementary information shall be prepared for shareholders' perusal at any time, displayed at the company and the company's professional shareholder services agency.

For the shareholders' meeting agenda handbook and supplementary information mentioned in the preceding paragraph, the Company shall provide them to the shareholders according to the following procedure on the day of the shareholders' meeting:

- I. When a physical shareholders meeting is held, they shall be distributed at the shareholders meeting.
- II. When a hybrid shareholders' meeting is held, they shall be distributed at the shareholders' meeting and also sent electronically to the video conference platform in the form of an electronic document.
- III. When the shareholders' meeting is held via video conference, they shall be sent electronically to the video conference platform in the form of an electronic document.

The notice and public announcement shall indicate the reasons for convening the meeting. The notice, if agreed by counterparties, may be delivered by electronic means.

The cause or subject of a shareholders' meeting to be convened shall be indicated in the notice and public announcement; and the notice may, as an alternative, be given by electronic transmission, after obtaining a prior consent from the recipient thereof.

Election/dismissal of Directors, changes in the Articles of Incorporation, capital reduction, application of halting public offering, permission for the Directors to compete with the Company, capitalization of retained earnings, capitalization of capital reserves, dissolution/merging/splitting of the Company, or all items pertaining to Paragraph 1, Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, or items pertaining to Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed as reasons to convene the meeting, with their essential contents specified, and shall not be raised as extempore motions.

Where the reasons for convening the shareholders' meeting already specifies the election of all Directors and the date elected Directors take office, once the election is completed in the shareholders' meeting, the date the elected Directors take office may not be changed by extempore motions or other methods in the same meeting.

A shareholder holding 1 percent or more of the total number of issued shares may submit a proposal to the Company for discussion at a general shareholders' meeting, provided that only one matter shall be allowed in each proposal. Where a proposal contains more than one matter, such proposal would not be included in the agenda. In addition, when the circumstances pertaining to subparagraphs of Paragraph 4, Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the Board may exclude it from the agenda. Shareholders may submit proposals to urge the Company to promote public interests or fulfill its social responsibilities. Only one matter shall be allowed in each proposal pursuant to Article 172-1 of the Company Act. Where a proposal contains more than one matter, such proposal would not be included in the agenda.

Prior to the book closure date before a general shareholders' meeting is held, the Company shall publicly announce that it will receive shareholder proposals, in written or electronic method, and the location and time period for the submission. The period for submission of shareholder proposals may not be less than 10 days.

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

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this Article. For shareholder-submitted proposals excluded from the agenda, the Board shall explain the reasons for the exclusion at the shareholders' meeting.

Unless otherwise stated by regulations, the shareholders' meetings are convened by the Board of Directors.

This Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the reasons of and explanatory materials relating to all proposals, including proposals for ratification, matters for discussion, or the election or dismissal of Directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a general shareholders' meeting or 15 days before the date of an extraordinary shareholders' meeting. Also, the Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days before the date of the general shareholders' meeting or 15 days before the date of the extraordinary shareholders' meeting. 15 days before the date of shareholders' meeting, the shareholders' meeting agenda handbook and supplementary information shall be prepared for shareholders' perusal at any time, displayed at the company and the company's professional shareholder services agency, and distributed on-site during the

shareholders' meeting.

The notice and public announcement shall indicate the reasons for convening the meeting. The notice, if agreed by counterparties, may be delivered by electronic means.

The cause or subject of a shareholders' meeting to be convened shall be indicated in the notice and public announcement; and the notice may, as an alternative, be given by electronic transmission, after obtaining a prior consent from the recipient thereof. Election/dismissal of Directors, changes in the Articles of Incorporation, capital reduction, application of halting public offering, permission for the Directors to compete with the Company, capitalization of retained earnings, capitalization of capital reserves, dissolution/merging/splitting of the Company, or all items pertaining to Paragraph 1, Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, or items pertaining to Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed as reasons to convene the meeting, with their essential contents specified, and shall not be raised as extempore motions.

Where the reasons for convening the shareholders' meeting already specifies the election of all Directors and the date elected Directors take office, once the election is completed in the shareholders' meeting, the date the elected Directors take office may not be changed by extempore motions or other methods in the same meeting.

A shareholder holding 1 percent or more of the total number of issued shares may submit a proposal to the Company for discussion at a general shareholders' meeting, provided that only one matter shall be allowed in each proposal. Where a proposal contains more than one matter, such proposal would not be included in the agenda. In addition, when the circumstances pertaining to subparagraphs of Paragraph 4, Article 172-1 of the Company Act apply to a proposal put forward by a shareholder, the Board may exclude it from the agenda. Shareholders may submit proposals to urge the Company to promote public interests or fulfill its social responsibilities. Only one matter shall be allowed in each proposal pursuant to Article 172-1 of the Company Act. Where a proposal contains more than one matter, such proposal would not be included in the agenda.

Prior to the book closure date before a general shareholders' meeting is held, the Company shall publicly announce that it will receive shareholder proposals, in written or electronic method, and the location and time period for the submission. The period for submission of shareholder proposals may not be less than 10 days.

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

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this Article. For shareholder-submitted proposals excluded from the agent, the Board shall explain the reasons for the exclusion at the shareholders' meeting.

Article 4 Shareholders may appoint a proxy to attend the shareholders' meeting through a letter of appointment printed by the Company, stating the scope of authorization to the proxy.

A shareholder shall issue a power of attorney and designated one proxy only, and shall deliver the power of attorney to the Company five days before the shareholders' meeting. If more than one powers of attorney are delivered, the earliest one received by the Company shall prevail. However, this restriction does not apply when a statement is made to revoke the earlier power of attorney.

Where a shareholder intends to personally attend the shareholders' meeting or exercises voting rights by correspondence or electronic transmission after delivering a power of attorney to the Company, the shareholder shall provide, two days before the date of the shareholders' meeting, a printed notification to the Company for rescinding the said power of attorney. Where the period for rescinding the power of attorney has expired, the voting right exercised by the designated agent attending the meeting shall prevail.

Where a shareholder intends to attend the shareholders' meeting via video conference after delivering a power of attorney to the Company, the shareholder shall provide, two days before the date of the shareholders' meeting, a printed notification to the Company for rescinding the said power of attorney. Where the period for rescinding the power of attorney has expired, the voting right exercised by the designated agent attending the meeting shall prevail.

Article 5 The place for convening a shareholders' meeting shall be held inside the Company's location, or any other place convenient for the shareholders and suitable for holding of the said meeting. The time for commencing the said meeting shall not be earlier than 9 a.m. or 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.

Where a shareholders' meeting is held via video conference, the requirement for the meeting venue set forth in the preceding paragraph does not apply.

Article 6 The Company shall, in the notice of the shareholders' meeting, specify the time and place for shareholder, solicitor, and proxy (hereinafter referred to as shareholder) registration, and other important matters.

Shareholder registration referred to in the preceding paragraph shall begin at least thirty minutes before the meeting. There shall be clear signs and sufficient and adequate staff at the registration desk; where a shareholders' meeting is held via video conference, the registration shall be conducted thirty minutes prior to the start of the meeting on the video conference platform, and the shareholders who have completed the registration shall be deemed to have attended the shareholders' meeting in person.

The shareholders themselves shall attend the shareholders' meeting with the attendance certificate, attendance sign-in card or other certificates. The Company shall not arbitrarily add requirements for provision of other certificates for the above. Solicitors soliciting proxies shall come with ID certificate for verification.

The Company shall provide an attendance register for shareholders to sign in, or require the attending shareholders to submit their sign-in cards in lieu of signing the register.

The Company shall deliver the meeting agendas, annual reports, attendance cards, speaker's slip, votes and other meeting materials to the shareholders attending the shareholders' meeting. If there are Directors to be elected, the ballots shall also be provided.

When a government or a juristic person is a shareholder, there may be more than one representative attending the shareholders' meeting. In the event that a juristic person is designated to participate in a shareholders' meeting, that juristic person may appoint only one representative to participate in the meeting.

Where a shareholders' meeting is held via video conference, shareholders who intend to attend the video conference meeting shall notify the Company of their intent to attend two days before the date of the shareholders' meeting.

Where shareholders attend the shareholders' meeting via video conference, the Company shall upload the meeting agendas, annual reports, and other relevant materials to the video conference platform at least thirty minutes prior to the start of the meeting and continue to disclose the information they contain until the end of the meeting.

Article 6-1 When the Company convenes a shareholders' meeting via video conference, the following particulars shall be included in the shareholders' meeting notice:

- I. The procedures for shareholders to participate in the video conference meeting and exercise their rights.
- II. Actions to be taken if the video conference platform or participation in the video conference meeting is obstructed due to natural disasters, emergencies, or other force majeure events, including, but not limited to:
 - (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, if applicable, the date to which the meeting is postponed or on which the meeting will resume.
 - (II) Shareholders not having registered to attend the affected video conference shareholders' meeting are not eligible to attend the postponed or resumed session.
 - (III) In case of a hybrid shareholders meeting, if the video conference cannot continue, and, after deducting the shares represented by the shareholders attending via video conference, the total number of the remaining shares meets the minimum legal requirement for the shareholders' meeting, then the shareholders' meeting shall continue. With respect to the shareholders attending the meeting via video conference, their shares shall be counted toward the total number of shares represented by the shareholders present at the meeting, and they shall be considered abstained in all of the resolutions and proposals at this shareholders' meeting.
 - (IV) The procedures for when all of the resolution results are announced, and there is no extempore motion.
- III. Where a video conference shareholders' meeting is held, the appropriate alternatives for shareholders who have difficulties in attending the meeting through video conference shall be specified.

Apart from circumstances stated in paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide connection equipment and necessary assistance to shareholders and stipulate the period for shareholders to apply with the Company and other relevant matters of notice.

Article 7 For a shareholders' meeting convened by the board of directors, the chairperson of the meeting shall be the Chair of the Board. In case the Chair of the Board is on leave or absent or can not exercise his or her power and authority for any cause, the Vice Chair shall act on his or her behalf. In case there is no Vice Chair, or the Vice Chair is also on leave or absent or unable to exercise his or her power and authority for any cause, the Chair of the Board shall designate one of the managing directors, or where there is no managing directors, one of the directors to act on his or her behalf. In the absence of such a designation, the managing directors or the directors shall elect from among themselves an acting Chair of the Board.

The managing Director, or the Director who is designated as the chairperson for the meeting pursuant to the preceding paragraph shall have held office for at least six months and be familiar with the financial and business condition of the Company. The same requirements shall apply if the chairperson for the meeting is a director representative of a juristic person.

For a shareholders' meeting convened by the Board, it is advised that the Chairman chairs the meeting, that a majority of Directors attend the meeting in person, and that at least one member of all functional committees attend the meeting as a representative. Attendance details shall be recorded in the minutes of the shareholders' meeting.

If the shareholders' meeting is convened not by the Board, but other party entitled to convene the meeting, the convening party shall preside at the meeting. In case of two or more conveners, one of them shall be elected from among themselves to chair the meeting.

The Company may appoint the retained Attorney(s)-at-Law, Certified Public Accountant(s) or relevant personnel to participate in a shareholder meeting as an observer.

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.

The aforementioned sound and video recording shall be retained for at least one year. If, however, a shareholder files a lawsuit based on Article 189 of the Company Act, the recordings shall be retained until the conclusion of the litigation.

For shareholders who attend the shareholders' meeting via video conference, the Company shall record and preserve the information about their enrollment, registration, attendance, questions, votes, as well as the Company's ballot results. The video conference meeting shall be audiotaped and videotaped in its entirety.

The information as well as audio and video recordings mentioned in the preceding paragraph shall be properly preserved by the Company, and the audio and video recordings shall be submitted to the personnel in charge of video conferencing on behalf of the Company for safekeeping.

For shareholders who attend the shareholders' meeting via video conference, the Company shall conduct audiotaping and videotaping via the console in the background of the video conference platform.

Article 9 The attendance at the shareholders' meeting shall be calculated based on the number of shares. The calculation of the number of shares present shall be based on the attendance register or sign-in cards submitted by the shareholders, any shares checked in on the video conference platform, and those shares whose votes are exercised by correspondence or electronic transmission.

The chairperson shall call the meeting to order at the time scheduled for the meeting, as well as announcing information such as the number of shares with no voting right and shares present.

In the event that the meeting is attended by shareholders representing less than half of the total issued shares, the chairperson may announce a postponement of the meeting, however, there may not be more than two postponements in total and the total time accumulated in the postponement(s) shall not exceed one hour. If the quorum is still 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; where shareholders attend the shareholders' meeting via video conference, the Company shall also announce the adjournment on the video conference platform of the shareholders' meeting.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175-1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month; where a shareholders' meeting is held via video conference, shareholders who intend to attend the video conference meeting shall notify the Company again according to Article 6.

In the event that the total number of shares represented by attending shareholders reaches a majority of the total issued shares before that same shareholder meeting is adjourned, the chairperson may bring the tentative resolution(s) so adopted into the shareholders' meeting to be duly resolved in accordance with Article 174 of the Company Act.

Article 10 If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The relevant proposals (including extempore motions and amendments to the original proposals) shall be voted one by one. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The preceding Paragraph shall apply mutatis mutandis to meetings convened by any party, other than the Board, with the authority to convene such meeting.

The chairperson may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda stated in 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, the other members of the Board shall promptly assist the attending shareholders in electing a new chairperson in accordance with the statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

After the meeting is adjourned, the shareholders shall not elect another chairperson to resume such meeting at the same location or seek an alternative venue.

The chairperson shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extempore motions put forward by the shareholders; where the chairperson believes an issue has been discussed in the meeting up to the level for voting, the chairperson may announce discontinuance of the discussion process and bring that issue to a vote, and arrange a sufficient voting time.

Article 11 A shareholder wishing to speak in a shareholders meeting shall first fill out a speaker's slip, specifying therein the essentials of his speech, his or her shareholder account number (or attendance card number) and the account name, and the chairperson shall determine his or her order of giving a speech.

An attending shareholder who submits a speaker's slip but does not speak at the meeting is deemed to have not spoken. In the event of any inconsistency between the contents of shareholder's speech and those recorded on the slip, the contents of shareholder's speech shall prevail.

The shareholder shall not make a speech concerning the same proposal for more than two times without the consent of chairperson, and the duration of each speech shall not exceed five minutes. If the shareholder speaks in violation of the Rules or beyond the scope of agenda item, the chairperson may stop the speech.

When an attending shareholder is speaking at the meeting, no other shareholder shall interrupt the speaking shareholder unless otherwise permitted by the chairperson and such speaking shareholder. The chairperson shall stop any such violations.

In the event that a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one representative may speak for the same proposal.

After the attending shareholder has spoken, the chairperson may respond in person or appoint an appropriate person to respond.

Where a shareholders' meeting is held via video conference, shareholders attending the video conference meeting may raise questions in writing on the video conference platform from the time the chairperson declares the meeting open until the time 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 Item I to Item V do not apply.

As long as the questions raised in accordance with the preceding paragraph are not in violation of any regulations or beyond the scope of a proposal, it is advisable that the questions be disclosed to the public at the video conference platform.

Article 12 Voting at a shareholders' meeting shall be calculated based the number of shares.

With respect to the resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

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, such a shareholder shall not vote on that item, and shall not exercise voting rights as a proxy for any other shareholder.

The number of shares with voting rights that cannot be exercised in the preceding Paragraph shall not be counted as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 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 restricted or deemed non-voting shares under Paragraph 2, Article 179 of the Company Act.

When the Company convenes a shareholders' meeting, shareholders shall exercise their voting power by electronic transmission or may do so by correspondence. The method of exercising their voting power by correspondence or electronic transmission shall be specified in the shareholders' meeting notice. A shareholder who exercises his/her voting power by correspondence or electronic transmission is deemed to have attended the shareholders' meeting in person. However, the shareholder shall be deemed to have forfeited voting rights for extempore motions or for amendments to the original proposals. Hence, the Company is advised to avoid proposing extempore motions or amending the original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic transmission under the preceding Paragraph shall deliver a written declaration of intent to the Company two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail. However, this restriction does not apply when a declaration is made to cancel an earlier declaration of intent.

After the shareholders exercise their voting rights by correspondence or electronic transmission, if they want to attend the shareholders' meeting in person via video conference, they shall cancel the declaration of intent in the preceding Paragraph in the same manner as exercising the voting rights two days before the shareholders' meeting. Where the period for cancellation has expired, voting rights exercised by correspondence or electronic transmission shall prevail. If the voting rights are exercised by correspondence or electronic transmission and a proxy is designated to attend the shareholders' meeting by a power of attorney, the voting rights exercised by the attending proxy shall prevail.

Unless otherwise provided for in the Company Act and the Articles of Incorporation, proposals at the shareholders' meeting shall be resolved by a majority vote of the shareholders attending the meeting. When voting, the chairperson or designated person shall announce the total number of voting rights represented by shareholders attending the meeting proposal-by-proposal before shareholders cast their votes proposal-by-proposal. The number of votes for, against and abstained shall be uploaded to the MOPS on the same day as the shareholders' meeting.

When there is an amendment or an alternative to a proposal, the chairperson shall present the amendment or alternative together with the original proposal and decide their voting orders. When one among them is duly resolved, others are deemed to have been vetoed and no voting process is required.

The ballot inspectors and counters for voting processes are designated by the chairperson, provided that the ballot inspectors shall be shareholders.

The voting or ballot counting of election proposals shall be conducted publicly in the shareholder meeting and the results including the number of voting rights totaled shall be announced at the meeting after ballot counting, and be recorded in the meeting minutes.

When the Company convenes a video conference shareholders' meeting, after the chairperson declares the meeting open, shareholders attending the meeting via video conference shall cast votes on proposals and elections on the video conference platform before the chairperson announces the end of the voting session, or else they will be deemed abstained from voting.

Where a shareholders' meeting is held via video conference, votes shall be counted at once after the chairperson announces the end of the voting session, and results of votes and elections shall be announced afterwards.

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

If shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting via video conference, except for extempore motions, they shall not exercise voting rights on the original proposals, make any amendments to the original proposals, or exercise voting rights on amendments to the original proposal.

Article 14 The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules of the Company, and the election results shall be announced on-site immediately, including the names of those elected as directors and the numbers of voting rights with which they were elected.

The ballots of aforementioned election shall be sealed and signed off by the ballot inspectors and be retained for at least a year. If, however, a shareholder files a lawsuit based on Article 189 of the Company Act, the recordings shall be retained until the conclusion of the litigation.

Article 15 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding Paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall include the date and place of the meeting, the name of the chairperson at the meeting, the method for adopting the resolutions, and summary of the proceedings and the voting results thereof (including the number of voting rights totaled). When there is a Director election in the shareholders' meeting, the number of voting rights of each candidate shall be disclosed. The meeting minutes shall be retained for as long as the Company is in existence.

Where a video conference shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the name of the chairperson and secretary, as well as the actions to be taken in the event of interruptions to the video conference platform or participation due to natural disasters, emergencies, or other force majeure circumstances shall also be included in the minutes.

When convening a video conference shareholders' meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders who have difficulties in attending the shareholders' meeting via video conference.

Article 16 The number of shares solicited by the solicitor, the number of shares represented by the designated proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means shall be clearly disclosed in a prescribed format at the venue of the shareholders' meeting on the date of the shareholders' meeting; in the event of a video conference shareholders' meeting, the Company shall upload the aforementioned meeting materials to the video conference platform at least thirty minutes prior to the start of the meeting and continue to disclose the information they contain until the end of the meeting.

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

Regarding the resolutions at the shareholders' meeting, where such resolutions involve significant information required by the laws and regulations or required by the Taiwan Stock Exchange Corporation, the Company shall upload such content to the MOPS within the prescribed time.

Article 17 Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

The chairperson may direct patrol personnel or security personnel to assist in maintaining the order of the meeting. Such patrol personnel or security personnel shall wear armbands marked "Patrol Personnel" or identification certificates while assisting in maintaining the order of the meeting.

If the venue is equipped with public address system, the chairperson may stop shareholders from making a speech through other devices.

If a shareholder violates the Rules and defies the chairperson's correction, obstructs the proceedings and refuses to heed calls to stop, the chairperson may direct the patrol personnel or security personnel to escort the shareholder from the meeting.

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

If the meeting venue becomes unavailable before meeting agenda (including extempore motions) has been completed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

The shareholders' meeting may resolve to defer or resume the meeting within five days pursuant to Article 182 of the Company Act.

Article 19 In the event of a video conference shareholders' meeting, the Company shall disclose real-time results of votes and elections immediately at the end of the voting session on the video

conference platform in accordance to applicable regulations, and the disclosure shall continue at least for 15 minutes after the chairperson has announced the meeting adjourned.

Article 20 When the Company convenes a video conference shareholders' meeting, both the chairperson and secretary shall be in the same location, and the chairperson shall disclose the address of their location when the meeting is called to order.

Article 21 In the event of a video conference shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting as well as provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a video conference shareholders' meeting, when declaring the meeting open, the chairperson shall also declare, unless under circumstances where a meeting is not required to be postponed to or resumed at another time according to Paragraph 4 of Article 44-20 in the Regulations Governing the Administration of Shareholder Services of Public Companies, if the video conference platform or participation is obstructed due to natural disasters, emergencies, or other force majeure circumstances before the chairperson declares the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the second paragraph, shareholders not having registered to attend the affected video conference shareholders' meeting are not eligible to attend the postponed or resumed session.

When a meeting is to be postponed or resumed pursuant to the conditions set forth in the second paragraph, for shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, if they do not attend the postpone or resumed session, the number of their shares presented as well as their voting and election rights exercised at the affected shareholders meeting shall be counted toward the total number of shares as well as the number of voting and election rights represented at the postponed or resumed session respectively.

During a postponed or resumed session of a shareholders' meeting held in accordance with the second paragraph above, no further discussion or resolution is required for the proposals where votes have been cast and counted with their results already announced or for the list of elected directors and supervisors.

When the Company convenes a hybrid shareholders' meeting, and the video conference meeting cannot continue as described in the second paragraph, if the total number of shares represented at the meeting after deducting those represented by the shareholders attending via video conference still meets the minimum legal requirement for a shareholders' meeting, then the meeting shall continue, and no postponement or resumption thereof as described in the second paragraph is required.

Under the circumstances where a meeting should continue as described in the preceding paragraph, the shares represented by shareholders attending the video conference meeting shall be counted toward the total number of shares represented by shareholders present at the meeting, and shareholders attending the video conference meeting shall be considered abstained in all of the resolutions and proposals at this shareholders' meeting.

When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements set forth in Paragraph 7 of Article 44-20 in the Regulations Governing the Administration of Shareholder Services of Public Companies.

With respect to the date or period set forth in the second half of Article 12 and Paragraph 3 of Article 13 in the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, as well as Paragraph 2 of Article 44-5, Article

44-15, and Paragraph 1 of Article 44-17 in the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall proceed based on the date of the shareholders' meeting that is postponed or resumed as described in the second paragraph.

Article 22 When convening a video conference shareholders' meeting, the Company shall provide appropriate alternative measures for shareholders who have difficulties in attending a shareholders' meeting via video conference.

Apart from circumstances stated in paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide connection equipment and necessary assistance to shareholders and stipulate the period for shareholders to apply with the Company and other relevant matters of notice.

Article 23 The Rules, along with any amendments hereto, shall be implemented after adoption by shareholders' meetings.

Appendices 4

Elitegroup Computer Systems Co., Ltd.

Rules of Procedure for Director Elections

Article 1 Unless otherwise provided for in relevant laws and regulations or the Company's Articles of Incorporation, the Directors of the Company shall be duly elected in accordance with the Rules specified herein.

Article 2 The overall composition of the Board of Directors shall be taken into consideration in the selection of this Company's directors. The Company shall diversify Board composition and develop guidelines on diversity based on the operations, nature of business activities and development needs of the Company, including but not limited to the following two aspects:

- I. Basic requirements and values: Gender, age, nationality, and culture.
- II. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience.

All members of the Board shall have the knowledge, skills, and experience necessary to perform their duties. The entire Board shall possess the following abilities:

- I. Business judgment ability.
- II. Accounting and financial analysis ability
- III. Business management ability.
- IV. Crisis management ability.
- V. Knowledge of the industry.
- VI. International market perspective.
- VII. Leadership.
- VIII. Decision-making ability.

Over a majority of the total number of Director seats shall not be served by the ones in the relationship of a spouse or a relative within the second degree of kinship.

Article 3 The qualifications of the Independent Directors of the Company shall be in accordance with the provisions of Articles 2, 3 and 4 of the Measures for the Establishment and Compliance of Independent Directors of Public Offering Companies.

The election of the Company's Independent Directors shall comply with Articles 5, 6, 7, 8, and 9 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and shall be conducted in accordance with Article 24 of the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies."

Article 4 The Company's election of Directors shall adopt the candidate nomination system in accordance with Article 192-1 of the Company Act.

Where Directors are dismissed for cause and the total number of Directors falls below five, the Company shall hold a by-election at the next shareholders' meeting. In the event that vacancy of the directors reach one third of the director seats under the Articles of Incorporation, the Company shall convene an extraordinary shareholders' meeting to fill the vacancy within 60 days from the date of occurrence of the event.

Where the number of Independent Directors falls short of the number stipulated in Paragraph 1, Article 14-2 of the Securities and Exchange Act, the Company shall hold a by-election at the next shareholders' meeting. Where all Independent Directors are dismissed, the Company shall convene an extraordinary shareholders' meeting within 60 days of the event to hold a by-election.

- Article 5 The cumulative voting method shall be used for the Company's election of the directors. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.
- Article 6 The board of directors shall prepare ballots for directors in a number corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.
- Article 7 The number of Directors will be as specified in the Company's Articles of Association, with voting rights separately calculated for Independent and Non-Independent Director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes received. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the Chairman drawing lots on behalf of any person not in attendance.
- Article 8 Before the election process starts, the chairman shall appoint a certain number of ballot inspectors and counters to perform their respective duties. The ballot inspectors have to be appointed from among the shareholders present. The ballot box used for voting shall be prepared by the Board and examined in public by the ballot inspectors before voting.
- Article 9 The voters shall fill in in the "candidate" column on the ballot such candidate's name and account name. In the event that the candidate is a government or a juristic person, the voters voting for such candidate shall fill in the "candidate" column on the ballot with the name of such government or juristic person, or the name of such government or juristic person together with the name of such government's or juristic person's representative. When there are multiple representatives, the names of all representatives shall be listed.
- Article 10 Ballots are deemed void in any of the following circumstances:
- I. The ballot was not prepared by parties entitled to convene the meeting
 - II. Any blank ballot.
 - III. Any ballot with illegible writing rendering it unrecognizable, or any ballot with corrections.
 - IV. The candidate being written on the ballot is inconsistent with the list of Director candidates upon verification.
 - V. Other wordings or marks are written in addition to the candidate's name and account name.
 - VI. Any ballot with the names of two or more candidates.
- Article 11 The votes shall be calculated on-site immediately after voting completes, and the results of the calculation shall be announced by the chairperson, including the name of the elected director and the number of the votes.
- The ballots of aforementioned election shall be sealed and signed off by the ballot inspectors and be retained for at least a year. If, however, a shareholder files a lawsuit based on Article 189 of the Company Act, the recordings shall be retained until the conclusion of the litigation.
- Article 12 The Company's Board of Directors shall send notice for being elected to the directors elected by voting.
- Article 13 The Rules and any amendments thereto shall be implemented after being approval at the shareholders' meeting.

Appendices 5

Elitegroup Computer Systems Co., Ltd. Shareholding by Directors of

I. Minimum shareholding required from all directors and quantity shown in shareholders' registry:

Title	Required shareholding	Quantity shown in shareholders' registry
Director	17,836,894	271,214,904

Note: Book closure date: March 29, 2025

II. Details of directors' shareholdings:

Title	Name	Quantity shown in shareholders' registry (Note 2)	
Chairman	Tatung Co. Representative: Jung-Hua, Chang	271,214,904	48.66%
Director	Tatung Co. Representative: Ming-Hui, Kao		
Director	Tatung Co. Representative: Ya-Hsuan, Wang		
Director	Tatung Co. Representative: Ming-Chun, Chen		
Independent Director	Yu-Zhou, Jiao	0	0%
Independent Director	Shi-Zhan, Rao	0	0%
Independent Director	Ying-Sheng, Jin	0	0%

Note: 1. Book closure date: March 29, 2025

2. The percentage of issued share capital is calculated based on a total of 557,402,968 shares issued.



ELITEGROUP COMPUTER SYSTEMS CO., LTD.