

Stock Code: 6175

LITON TECHNOLOGY CORP.

2026 Annual Meeting of Shareholders

Handbook

Meeting Date: 18 June 2026

Location: 9, Chung Lung 2Rd., Chung-Hsing Industrial Zone, Tung-Lo Township, Miao-Li County, Taiwan (The Company's 3F Meeting Room)

Table of Contents

I.	MEETING PROCEDURE	2
II.	MEETING AGENDA	3
	1. Management Presentation.....	4
	2. Proposed Resolutions.....	5
	3. Discussion.....	6
	4. Questions and Motions.....	8
ATTACHMENT		
	1. 2025 Business Report.....	9
	2. 2025 Audit Committee’s Review Report.....	15
	3. 2025 Remuneration for Directors.....	17
	4. 2025 Independent Auditors’ Report and Financial Statements .	19
	5. 2025 Profit Distribution Table.....	40
	6. Comparison Table for the Company’s “Articles of Incorporation”.....	41
APPENDICES		
	1. Articles of Incorporation.....	43
	2. Rules of Procedure for Shareholders Meetings.....	48
	3. Shareholdings of Directors and Independent Directors.....	57

LITON TECHNOLOGY CORP.

2026 Annual Meeting of Shareholders Meeting Procedure

I. Call the Meeting to Order

II. Chairperson Remarks

III. Management Presentation

IV. Proposed Resolutions

V. Discussion

VI. Questions and Motions

VII. Adjournment

LITON TECHNOLOGY CORP.

2026 Annual Meeting of Shareholders

Meeting Agenda

Meeting Time: 9:00 a.m., 18 June 2026 (Thursday)

Location: 9, Chung Lung 2Rd., Chung-Hsing Industrial Zone, Tung-Lo Township,
Miao-Li County, Taiwan (The Company's 3F Meeting Room)

Type of meeting: Physical Meeting

I. Call the Meeting to Order (Report the total number of shares represented at this AGM)

II. Chairperson's Remarks

III. Management Presentation

(I) 2025 Business Report

(II) 2025 Audit Committee's Review Report

(III) 2025 Distribution Report of Employee Compensation and Director's Remuneration.

(IV) Report on the Implementation Status of Share Buyback

(V) Implementation Status of the Private Placement of Securities for 2025

(VI) 2025 Remuneration for Directors

IV. Proposed Resolutions

(I) Adoption of the 2025 Business Report and Financial Statements.

(II) Adoption of the Proposal for Distribution of 2025 Profits.

V. Discussion

(I) Amendments to certain provisions of the Company's "Articles of Incorporation".

(II) Proposal for a Cash Offering by Private Placement.

VI. Questions and Motions

VII. Adjournment

Management Presentation

(I) 2025 Business Report

(Please refer to pages 9 to page 14, Attachment 1 of this Handbook.)

(II) 2025 Audit Committee's Review Report

(Please refer to page 15 to page 16, Attachment 2 of this Handbook.)

(III) 2025 Distribution Report of employee compensation and director's remuneration.

Explanation: 1. In Accordance with the Articles 19 of the Articles of Incorporation: "Where there are profits of the Company for the year (The term "profit" refers to the benefits derived from deducting employee compensation and director remuneration from net income before tax.), the Company shall allocate no less than 2.5% as employee compensation, and less than 2.5% as director remuneration."

2. In 2025, 3% of profit amounting to NTD15,201 thousand was appropriated as employee compensation, and 1.05% of profit amounting to NTD5,320 thousand was appropriated as director remuneration, both distributed in the form of cash.

(IV) Report on the Implementation Status of Share Buyback.

Explanation: The implementation of buyback of the Company's shares

Repurchase tranche	7th
Purpose of the repurchase	For transferring shares to employees
Period for the repurchase	16 November 2022 to 6 January 2023
Price range of the shares to be repurchased	NTD29.10 to NTD33.80
Types and number of shares to be repurchased	1,300,000 common shares
Amount of shares to be repurchased	NTD41,808,445
Average amount of per share to be repurchased	NTD32.16
The number of shares to be canceled and transferred	0 shares
Number of accumulated shareholdings	0 shares
Number of accumulated shareholdings to the issued shares ratio (%)	0 %
Subsequent actions taken	On 25 February 2025 and 9 December 2025, a total of 850,000 shares were transferred to employees. The remaining 450,000 shares that were not transferred upon expiration were approved for capital reduction registration of treasury shares by the Ministry of Economic Affairs under dated 30 January 2026.

(V) Implementation Status of the Private Placement of Securities for 2025

- Explanation:1. At the shareholders' meeting held on 24 June 2025, the Company approved the authorization for the board of directors to carry out two tranches of private placement of ordinary shares for capital increase, within the limit of up to 13,000,000 shares, within one year from the date of the shareholders' meeting resolution.
2. Considering that the private placement period is nearing its end (to 23 June 2026), the previously planned issuance of 13,000,000 shares of private placement common stock will no longer be proceeded.

(VI) 2025 Remuneration for Directors

Explanation: The Company's remuneration for Directors includes director's remuneration for business execution such as transportation and accommodation, as well as employee remuneration including salaries, bonuses, and retirement benefits for directors who also serve as employees. Please refer to page 17-18(Attachment 3) of this Handbook.

Proposed Resolutions

Report No. 1: 2025 Business Report and Financial Statements (Proposed by the Board of Directors)

- Explanation:1. The Company's 2025 Parent Company Only Financial Statements and Consolidated Financial Statements have been audited by the CPAs of Ernst & Young Taiwan, CHIN-YUAN TU and WEN-CHEN LO. The audit report, along with the business report, has been submitted to the Audit Committee for review and a written audit report has been issued.
2. For the business report, audit report and the preceding financial statements, please refer to pages 9-14 and pages 19-39, Attachment 1 and 4 of this Handbook.
3. Proposed for adoption.

Resolution:

Report No. 2: Proposal for Distribution of 2025 Profits (Proposed by the Board of Directors)

- Explanation:1. The Company 2025 profit distribution table, please refer to page 40, Attachment 5 of this Handbook.
2. The net income after tax for 2025 was NTD400,535,249. In accordance with the law, NTD40,163,632 will be allocated to the legal reserve and NTD35,042,508 will be allocated to the special reserve. After taking into account the undistributed earnings from the beginning of the period, it is proposed to distribute a cash dividend of NTD225,182,718 to the shareholders. Based on the outstanding shares of 150,121,812, the proposed dividend per share is NTD1.5. Once approved by the shareholders at the upcoming shareholders meeting, the Chairman will determine the ex-dividend date and payment date, as well as other relevant matters regarding the dividend distribution.
3. The cash dividends for this distribution will be calculated and rounded down to the nearest whole dollar, with any fractional amounts less than one dollar being disregarded. The total amount of fractional dividends, in descending order of decimal numbers, will be adjusted according to the account numbers from front to back until it matches the total cash dividend distribution amount.
4. In the event of any change in the number of outstanding shares due to future capital changes of the Company that affects the shareholders' dividend

distribution ratio, it is proposed that the shareholders' meeting authorize the Chairman to handle such matters with full authority.

5. Proposed for adoption.

Resolution:

Discussion

Description: Amendments to certain provisions of the Company's "Articles of Incorporation".
(Proposed by the Board of Directors)

- Explanation: 1. Pursuant to Article 4, Paragraph 3 of the "Guidelines for the Establishment of the Board of Directors and the Exercise of Powers by TPEX Listed Companies," the number of independent directors of a TPEX listed company shall, commencing from 2027, be no less than one-third of the total number of director seats; provided that where the term of office of directors has not expired by 2027, the foregoing requirement shall apply upon the expiration of their respective terms.
2. For the comparison table of the Company's "Articles of Incorporation", please refer to page 41 (Attachment 6).
3. Proposed for resolution.

Resolution:

Description 2.: Proposal for a cash offering by private placement. (Proposed by the Board of Directors)

- Explanation: 1. In order to meet the operational growth needs and strengthen the Company's financial structure, as well as to diversify and enhance the flexibility of fundraising channels, it is proposed to the shareholders' meeting to authorize the Board of Directors to, based on market conditions and the company's funding requirements, raise medium- to long-term funds through private placement of common shares in accordance with the Article of Incorporation, relevant laws, and the following principles. The following is an explanation of the methods, content, and principles for the Board of Directors to handle the private placement of securities:
- (1) The private placement of shares in this offering is limited to a maximum of 13,000,000 common shares with a par value of NTD 10 per share. In accordance with Article 43-6 of the Securities and Exchange Act and the "Directions for Public Companies Conducting Private Placement of Securities", the following information shall be provided:
- A. Basis and rationale for price determination:
- (a) The issuance price for this offering will be no lower than 80% of the higher of the following two reference prices and shall not be lower than the par value of NTD10 per share:
- i. The simple average closing price of the common shares of the TWSE listed or TPEX listed company for either the 1, 3, or 5 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.
 - ii. The simple average closing price of the common shares of the TWSE listed or TPEX listed company for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction.
- (b) The actual issuance price of the private placement common shares will

be based on a reference price of not less than 80% and shall not be lower than the par value of NTD10 per share. The specific pricing date and the actual private placement price will be determined by the Board of Directors within the range defined by the shareholder meeting resolution. The determination will take into account the circumstances of the specific parties involved and the market conditions at a later date.

(c) Rationale for price determination: The determination of the aforementioned price is based on the reference to the Company's stock price and complies with the provisions of the "Directions for Public Companies Conducting Private Placement of Securities." It takes into account the three-year transfer restriction on private placement securities and is considered reasonable.

B. The method, purpose, necessity, and expected benefits of selecting specific individuals:

(a) The method and purpose of candidate selection:

The target of this private placement is limited to specific individuals who meet the requirements stipulated in Article 43-6 of the Securities and Exchange Act. They must be strategic investors who can generate benefits for the long-term development, competitiveness, and existing shareholder equity of the Company. However, we currently do not have any confirmed candidates. The specifics regarding the selection of specific individuals will be handled by the Board of Directors, and we plan to seek authorization from the shareholders' meeting for this purpose.

(b) The necessity and expected benefits of candidate selection:

In order to meet the operational development needs of the Company, we aim to attract strategic investors through this recruitment process. The selection of candidates will prioritize those who can contribute to the Company's future operations. We will focus on individuals or entities that can assist in market development, product sales, and technical collaborations, while also contributing to the Company's profitability and positively impacting shareholder equity. Strategic investors who meet these criteria will be considered.

C. Essential reason for conducting private placement:

(a) Reasons for not conducting a public offering: Considering the expedient and efficient nature of private placement, it is deemed advantageous for achieving the objective of attracting strategic investors. Moreover, the three-year transfer restriction on privately placed securities ensures a long-term cooperative relationship between the company and strategic investors. Additionally, authorizing the Board of Directors to conduct private placements based on the actual operational needs of the company will enhance the flexibility and agility of our fundraising efforts.

(b) The quota for private placement: Offering is limited to a maximum of 13,000,000 common shares.

(c) Expected benefits to be achieved: The purpose of the private placements of this financing plan is to repay loans and enhancing working capital to improve financial structure. The private placement plan is expected to be implemented in two tranches within one year from the resolution of the shareholders' meeting. The intended use of funds and the expected achievements for each tranche of the private placement are as follows:

Projected transaction tranche	Expected the number of shares of the private placements	Purpose of the private placements	Expected benefits to be achieved
1st	6,500,000 shares	Repaying loans and enhancing working capital to improve financial structure	Repaying loans and enhancing working capital to reduce interest burden, improve financial structure, and enhance operational efficiency of the company.
2nd	6,500,000 shares	Repaying loans and enhancing working capital to improve financial structure	Repaying loans and enhancing working capital to reduce interest burden, improve financial structure, and enhance operational efficiency of the company.

- (2) The rights and obligations of the privately placed common shares in this offering are generally the same as those of the common shares already issued by the Company. However, the transfer of privately placed common shares shall be subject to the provisions of Article 43-8 of the Securities and Exchange Act within three years from the delivery date. After the expiration of three years from the delivery date of the privately placed common shares, the Company intends to comply with the relevant regulations of the Securities and Exchange Act and apply to the competent authority for the public offering of the privately placed common shares and their listing on the stock exchange.
- (3) The main details of the proposed private placement of common shares include the actual number of shares to be issued, the issuance conditions, the amount of the private placement, the reference date for the capital increase, the planned projects, the expected timeline and anticipated benefits, as well as any other matters not yet specified. In the future, if there are any modifications due to changes in regulatory requirements or objective environmental factors, the Board of Directors intends to seek authorization from the shareholders' meeting to proceed in accordance with the relevant regulations.
- (4) In addition to the authorized scope mentioned above, it is proposed to seek authorization from the shareholders' meeting for the chairman of the board or the designated person to represent the company in signing, negotiating, and amending all contracts and documents related to the private placement of common shares. Furthermore, the chairman of the board is authorized to handle all other matters related to the private placement of common shares that may arise.

2. Proposed for resolution

Resolution:

Questions and Motions

Adjournment

2025 Business Report

We would like to express our sincere appreciation to our shareholders and directors for their continued support, as well as to all employees for their dedicated efforts. Amid a complex global economic environment, the Company maintained stable operations. In 2025, the global economy demonstrated what has been described as “fragile resilience.” According to data from the International Monetary Fund, global economic growth for the year reached 3.2%, with a clear divergence between advanced economies and emerging markets. While the United States and the United Kingdom recorded positive growth, economic momentum in the European Union and Japan slowed. China achieved growth of 5.0%, and India continued to maintain a high growth rate. During the year, risks associated with trade protectionism, geopolitical tensions, and elevated global debt levels became increasingly pronounced. At the same time, adjustments across the electronics industry supply chain and a sluggish recovery in consumer electronics demand led to a low utilization rate in the electrode foil industry. Against this backdrop, and affected by fluctuations in global market volumes and pricing, intensified competition from increasingly homogeneous products, and capacity expansion in regions with lower electricity costs such as Xinjiang and Inner Mongolia, profitability in the high-voltage foil segment came under pressure. By contrast, the performance of low-voltage foil remained comparatively resilient. The Company continued to invest in research and development to optimize manufacturing processes and enhance product grades and quality, while adjusting its production and sales strategies to focus on higher value-added products. As a result, the Company’s revenue and profitability in 2025 were slightly lower than those of 2024. The subsidiary Lidong Electronic Technology Co., Ltd. reported stable revenue from its etched aluminum foil business and continued to expand low-voltage foil production capacity to increase market share. Looking ahead, the Company will remain committed to ongoing process optimization and the development of high value-added products, with the objective of safeguarding shareholders’ interests. The operating results for 2025 and the operating outlook for 2026 are as follows:

I. 2025 Business Report

(I) Implementation Results of Business Plan

In 2025, the Company recorded net operating revenue of NT\$1,166,439 thousand and net profit after tax of NT\$400,535 thousand. Compared with net operating revenue of NT\$1,118,127 thousand and net profit after tax of NT\$469,249 thousand in 2024, net operating revenue increased by 4.32%, while net profit after tax decreased by 14.64%.

In 2025, the Company’s consolidated net operating revenue amounted to NT\$4,167,201 thousand and net profit after tax amounted to NT\$536,397 thousand. Compared with consolidated net operating revenue of NT\$4,225,432 thousand and net profit after tax of NT\$599,820 thousand in 2024, consolidated net operating revenue decreased by 1.38%, and profit before tax decreased by 10.57%.

(II) Budget Execution Status: The Company did not disclose financial forecasts for 2025. Here is the actual operational performance for the year as shown in the following table:

Unit: NT\$ thousands

Item	2025 (Parent only)	2025 (Consolidated)
Operating revenue, net	1,166,439	4,167,201
Operating cost, net	(995,650)	(3,190,682)
Realized (Unrealized) Profit on Intercompany Sales	1,350	-
Gross profit	172,139	976,519
Operating expense	(90,843)	(316,215)
Non-operating incomes and expenses	405,564	23,634
Net income (loss) before tax	486,680	683,938
Net income (loss) after tax	400,535	536,397
Comprehensive income	436,679	582,952

(III) Financial Income and Expenditure and Profitability Analysis

1. Parent only

Unit: NT\$ thousands; %

Item	2025	2024
Net cash generated from operating activities	150,082	91,672
Net cash (used in) generated from investing activities	(4,470)	197,299
Net cash used in financing activities	(403,109)	(177,027)
Return on assets (%)	8.45	10.40
Return on shareholders' equity (%)	10.17	13.52
Net profit margin (%)	34.34	41.97
Basic EPS (NT\$)	2.68	3.23
Diluted EPS (NT\$)	2.67	3.15

2. Consolidated

Unit: NT\$ thousand; %

Item	2025	2024
Net cash generated from operating activities	854,843	605,422
Net cash used in investing activities	(259,910)	(165,705)
Net cash used in financing activities	(635,191)	(235,445)
Return on assets (%)	8.65	10.19
Return on shareholders' equity (%)	11.13	14.23
Profit ratio (%)	12.87	14.20
Basic EPS (NT\$)	2.68	3.23
Diluted EPS (NT\$)	2.67	3.15

II. Research and Development Achievements in 2025

1. Enhancement of production speed in the high-voltage stage of low-voltage formation.
2. Development of energy-saving processes for high-voltage formation.
3. Development of etched aluminum foil for laminated capacitors.

III. 2026 Summary Business Plan

(I) Business Policy

1. Focusing on high value-added segments by strengthening efforts in mid- to high-end markets such as AI applications, automotive electronics, and new energy, while reducing reliance on low-margin products.
2. Adhering to green compliance requirements by aligning with dual carbon control policies and new environmental regulations, and advancing low-carbon, energy-saving, and water-saving improvements in production processes.
3. Strengthening R&D-driven development by increasing investment in R&D personnel, resources, and expenditures, with a focus on advancing technologies for low-, medium-, and high-voltage electrode foil featuring high capacitance and long service life.
4. Optimizing cost control through measures including centralized procurement, lean manufacturing, process optimization, and efficiency enhancement, in order to mitigate risks arising from market price fluctuations.
5. Enhancing supply chain resilience by expanding a diversified supplier base and establishing regional inventory arrangements to address impacts from geopolitical risks and excess industry capacity.

(II) Sales Plan

1. Low pressure formed foil
 - A. International market
 - a. Leveraging the advanced etched aluminum foil technologies and product strengths of the subsidiary Lidong, the Company will collaborate with major Japanese, European, and U.S. customers to jointly develop customized high-end specifications, thereby strengthening strategic partnerships in niche products with key customers.
 - b. Building on the existing advantage in the high-end customer market share, aligning with customers' utilization of advanced products, and deepen and broaden the market presence in the high-quality customer segment.
 - c. Continuing efforts to develop new customers and exploring new application markets for products.
 - B. Domestic market
 - a. Continuing to develop and stabilize orders from major high-quality customers in the Greater China region, and, in line with the subsidiary Lidong's capacity expansion plan for low-voltage etched aluminum foil, actively expanding key customers and orders to achieve growth in both revenue and profitability of low-voltage products.
 - b. Continuing to leverage product quality advantages to increase the proportion of sales in polymer solid capacitors and automotive-specific capacitor markets, thereby enhancing the share of niche products.
 - c. Coordinating with key customers on the introduction of high-end capacitor applications for AI servers and hybrid electric vehicles to effectively capture development opportunities in niche markets.
 - d. Leveraging the competitive advantages of Lidong's etched aluminum foil products and the quality strengths of Liton's formation foil to formulate expanded customer market sales plans and achieve the Company's target of full-capacity utilization and full sales output.
2. Medium and high pressure formed foil
 - A. Effectively utilize the hydroelectric power and favorable policies during the high-water season at the Sichuan plant to drive the full utilization of medium and high-voltage forming production lines, thereby increasing market share and achieving gross profit targets.
 - B. Focus on customer orders and sales in high-value application markets to enhance product competitiveness effectively (catering to demands for a long lifespan, high capacity, and high strength).
 - C. Capitalizing on the growth in demand for new foil types driven by new product requirements for high-rate performance, and actively securing high-quality customers and orders.
 - D. Continuously strive to increase market share among high-end customers in Europe, America, and Japan.
3. Guide foil and lead-out bar
 - A. Aiming to continuously secure orders from major Japanese clients while maintaining a competitive sales advantage in the European and American markets, and further expanding the proportion of high gross margin orders.
 - B. We aim to increase our sales proportion to first-tier domestic customers.

(III) R&D Plan

1. Optimization of ultra-low-voltage formation processes.
 2. Improvement of flexibility of low-voltage formation foil to expand the applicable voltage range of products.
 3. Development of etched foil for hybrid capacitors.
- (IV) The revenue for 2026 is expected to grow steadily.

IV. Future Corporate Development Strategy

(1) Product Strategy

1. Advancing into high-end applications by developing high-voltage, high-capacitance electrode foil for AI computing equipment to meet the requirements of high-power supply systems.
2. Upgrading automotive applications by introducing automotive-grade electrode foil featuring resistance to high and low temperatures and long service life, tailored to new energy vehicle applications.
3. Expanding low-carbon initiatives by developing low-energy-consumption products, applying for carbon footprint certification, and building a green product portfolio aligned with dual carbon objectives.
4. Optimizing production capacity by reducing capacity for low-margin medium- and high-voltage foil and shifting resources toward differentiated high-end products to improve capacity utilization.
5. Strengthening quality control by optimizing end-to-end systems, promoting refined management practices, enhancing product quality grades, and benchmarking against high-end Japanese standards.

(2) Marketing Strategy

1. Deepening engagement with core customers by strengthening long-term partnerships with leading global capacitor manufacturers and new energy vehicle companies to support sustainable development.
2. Expanding regional presence by developing emerging markets such as Southeast Asia and monitoring opportunities in India, while mitigating exposure to trade barriers in Europe and the United States.
3. Implementing application-focused marketing by offering customized solutions for AI data centers and energy storage power stations to enhance customer trust.
4. Diversifying sales channels by strengthening global customer development efforts and increasing market share of competitive products.
5. Communicating value propositions by highlighting product strengths in high reliability, low carbon footprint, and technological differentiation to enhance brand recognition in mid- to high-end markets.

V. The Impact of the External Competitive Environment, Regulatory Environment, and Macroeconomic Conditions

(I) External competitive environment

In 2025, competition in the aluminum electrolytic capacitor industry remained intense. Japanese companies continued to dominate the high-end market, while companies from other countries accelerated efforts to catch up. Demand in mid- to high-end segments such as AI applications and automotive electronics continued to grow, competition in mid-range new energy-related markets intensified, and competition in the consumer electronics segment remained the most severe. In the electrode foil industry, China's share of production capacity continued to increase, accounting for approximately 85% of medium- and high-voltage foil capacity and 66% of low-voltage foil capacity. Intensifying product homogeneity and escalating price competition, together with ongoing capacity expansion in regions with lower electricity costs, exerted pressure on the high-voltage foil market.

(II) Regulatory environment

China has continued to strengthen green, low-carbon, and environmental regulations. Water conservation regulations now clearly stipulate penalties for excessive water usage and requirements for water resource recycling, while emission standards for water pollutants in the electronics industry have been fully implemented. As the “dual carbon” objectives continue to advance, regulatory frameworks related to carbon emission control, carbon accounting, and carbon labeling are being progressively enhanced, imposing higher requirements on the Company’s efforts toward greener production.

(III) Macroeconomic conditions

According to the *World Economic Outlook Update* released by the International Monetary Fund (IMF) in January 2025, global economic growth in 2025 was 3.2%, slightly lower than the 3.3% recorded in 2024. Global inflation declined to 4.2%, and improvements on the supply side, together with central banks’ policies to stabilize inflation, helped support consumer demand. However, the global economy remained in a phase of weak recovery, with factors such as a high interest rate environment, the withdrawal of fiscal support, and rising trade protectionism, reflected in the increase of the average effective tariff rate in the United States to its highest level since 1934, continuing to weigh on economic growth momentum.

At the industry level, new growth drivers gradually emerged in 2025. Rapid advances in artificial intelligence drove strong demand for high computing power, leading to a significant increase in demand for high-voltage, high-capacitance capacitors as well as solid-state and laminated capacitors used in CPU and GPU peripherals. Growth in the installed base of new energy vehicles and higher levels of vehicle electrification further supported demand for automotive capacitors, particularly hybrid capacitors. In addition, continued expansion in photovoltaic, hydrogen energy, and energy storage applications created structural opportunities for the electrode foil industry.

Looking ahead to 2026, the IMF forecasts that global economic growth will modestly recover to 3.4%, while inflation is expected to decline steadily to 3.8%, indicating enhanced resilience in the economic recovery. Nevertheless, risks arising from trade frictions and geopolitical conflicts persist. From an industry perspective, demand in areas such as AI computing, new energy vehicles, and photovoltaic energy storage is expected to continue expanding. Demand for high-voltage, high-capacitance and low-carbon, environmentally friendly electrode foil products is expected to remain strong, highlighting structural opportunities that provide a favorable market environment for the Company to focus on mid- to high-end segments and achieve improvements in quality and operational efficiency.

Wishing all shareholders good health and all the best.

Chairman: CHIH-MING WU

President: TUNG-JUNG LI

Accounting Supervisor: KUO-CHUAN WANG



立敦科技股份有限公司
LITON TECHNOLOGY CORP.
苗栗縣銅鑼鄉北中興工業區中隆二路9號

9, Chung Lung 2Rd., Chung-Hsing Industrial Zone, Tung-Lo Township, Miao-Li County, Taiwan

TEL : 886-37-222899 FAX : 886-37-229213

Audit Committee's Review Report

The board of directors has prepared the Company's 2025 Business Report, Financial Statements, Consolidated Financial Statements and profit distribution table. The CPAs of Ernst& Young Taiwan, CHIN-YUAN TU and WEN-CHEN LO were retained to audit LITON TECHNOLOGY CORP. 's Financial Statements and Consolidated Financial Statements and has issued an audit report. For the preceding the Business Report, Financial Statements, Consolidated Financial Statements and proposal of statement of appropriation of earnings have been reviewed and determined to be correct and accurate by the Audit Committee members of LITON TECHNOLOGY CORP. According to relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

Best regards,

2026 shareholders meeting of LITON TECHNOLOGY CORP.

Convener of the Audit Committee YEN-CHUNG TSOU

13 March 2026



立敦科技股份有限公司
LITON TECHNOLOGY CORP.
苗栗縣銅鑼鄉北中興工業區中隆二路9號

9, Chung Lung 2Rd., Chung-Hsing Industrial Zone, Tung-Lo Township, Miao-Li County, Taiwan

TEL : 886-37-222899 FAX : 886-37-229213

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Statement of Appropriation of Earnings, which has been reviewed by the Audit Committee of LITON TECHNOLOGY CORP. and determined to be correct and accurate. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

Best regards,

2026 shareholders meeting of LITON TECHNOLOGY CORP.

Convener of the Audit Committee YEN-CHUNG TSOU

7 May 2026

I. Remuneration Paid to Directors, Supervisors, the General Manager, and Vice General Managers in the Most Recent Year

(I) Directors' Remuneration

Remuneration of Directors and Independent Directors

Unit: Expressed in thousands of new Taiwan dollars

Title	Name	Directors' Remuneration								The total amount of the four items, namely, A, B, C and D, and the proportion of net profit after tax		Remuneration received in concurrent capacity as an employee								The total amount of the four items, namely, A, B, C, D, E, F AND G, and the proportion of net profit after tax (Note 3)		Remuneration Received from Investee Companies Other Than Subsidiaries or from the Parent Company
		Remuneration (A)		Retirement pay(B)(Note1)		Director's remuneration(C) (Note2)		Business execution expenses(D)				Salary, bonuses and special expenses, etc. (E)		Retirement pay (F)		Employee compensation (G) (Note 2)						
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	Cash Amount	Share-based Amount	Cash Amount	Share-based Amount	The Company	All companies included in the financial statements	
Chairman	CHIH-MING WU	707	924	-	-	858	858	25	25	1,590	1,807	-	-	-	-	-	-	-	-	1,590	1,807	15,459
										0.40%	0.45%									0.40%	0.45%	
Corporate Director	LELON ELECTRONICS CORP.	-	-	-	-	741	741	-	-	741	741	-	-	-	-	-	-	-	-	741	741	-
										0.19%	0.19%									0.19%	0.19%	
Representative of Corporate Director	HONG-TE LU	-	-	-	-	-	-	25	25	25	25	-	-	-	-	-	-	-	-	25	25	-
										0.01%	0.01%									0.01%	0.01%	
Director	TSUN-HSIN KO	-	-	-	-	800	800	25	25	825	825	3,327	3,908	-	-	1,118	-	1,118	-	5,270	5,851	-
										0.21%	0.21%									1.32%	1.46%	
Director	YUNG-CHAN G CHU	-	-	-	-	742	742	25	25	767	767	-	-	-	-	-	-	-	-	767	767	-
										0.19%	0.19%									0.19%	0.19%	
Independent Director	YEN-CHUNG TSOU	-	-	-	-	742	742	170	170	912	912	-	-	-	-	-	-	-	-	912	912	-
										0.23%	0.23%									0.23%	0.23%	
Independent Director	JUNG-MENG TSENG	-	-	-	-	695	695	170	170	865	865	-	-	-	-	-	-	-	-	865	865	-
										0.22%	0.22%									0.22%	0.22%	
Independent Director	LI-HUA HUANG	-	-	-	-	742	742cz	50	50	792	792	-	-	-	-	-	-	-	-	792	792	-
										0.20%	0.20%									0.20%	0.20%	

1. Please name the policy, system, standard and structure of remuneration payment of independent directors, and describe the relevance of the remuneration amount according to the responsibilities, risks, investment time and other factors:
 - (1) In accordance with the provisions of the Articles of Incorporation of the Company and the remuneration of the Chairman, Directors and Independent Directors, the Board of Directors is authorized to negotiate the remuneration of the Chairman of the Board of Directors according to the extent of their participation in the operation of the Company and the value of their contributions, and with reference to the level of the general manager of the industry.
 - (2) The Articles of Incorporation of the company also stipulate that no more than 2.5% of the annual profit shall be used as the remuneration of directors, and independent directors who have not received a fixed salary at present, and the company shall allocate the remuneration of directors when they make profits.
2. In addition to the above table, the remuneration received by the directors of the Company for their services (e.g., acting as an advisor to non-employees of the parent company/financial reporting company/reinvestment business, etc.) in the most recent year: None

Note1: This is a retirement pension paid in accordance with the law

Note 2: The Board of Directors resolved on 27 January 2026 to distribute employee compensation of NT\$15,201 thousand and directors' remuneration of NT\$5,320 thousand for 2025, which has been submitted to the 2026 Annual Shareholders' Meeting for reporting.

Note 3: The percentages are calculated based on the Company's net profit after tax of NT\$400,535 thousand as reported in the 2025 parent company only financial statements and the consolidated financial statements attributable to owners of the parent.

Independent Auditors' Report Translated from Chinese

To Liton Technology Corp.

Opinion

We have audited the accompanying parent company only balance sheets of Liton Technology Corp. (the "Company") as of 31 December 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the parent company only financial statements, including the summary of material accounting policies. (together "the parent company only financial statements").

In our opinion, the accompanying parent company only financial statements referred to above present fairly, in all material respects, the parent company only financial position of the Company as of 31 December 2025 and 2024, and its parent company only financial performance and cash flows for the years ended 31 December 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 the parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Impairment of accounts receivable

As of 31 December 2025, the gross accounts receivable and loss allowance by the Company amounted to NT\$281,024 thousand and NT\$21 thousand, respectively. The net accounts receivable accounted for 6% of total assets, which was considered material to the Company. The collection of accounts receivable is a key factor in the working capital management of the Company. As the measurement of expected credit loss involves making judgment, analysis and estimates, and the result will affect the net account receivable, we therefore determined this a key audit matter.

Our audit procedures included, but not limited to, understanding and testing of the effectiveness of the Company internal control related to the management of customer credit risk and accounts receivable collection; assessing the reasonableness of loss allowance policy, including understanding related information to evaluate expected credit loss ratio according to historical experience, current market and future economic outlook expected; recalculating the reasonableness of loss allowance based on trading conditions; evaluating individually the reasonableness of the impairment of accounts receivable longer aging and significant overdue amounts ; recalculating the reasonableness of non individual significant customers (cohort assessment) based on accounting policy of loss allowance ; sampling and testing accounts receivable letter and reviewed its collection in subsequent period. We also assessed the adequacy of disclosures related to accounts receivable in Notes 5 and 6 to the parent company only financial statements.

2. Valuation for inventories

As of 31 December 2025, the Company's net inventories amounted to NT\$321,362 thousand. Net inventories accounted for 7% of total assets. The losses of write-downs and slow-moving inventories are caused by valuation for finished goods. Based on valued amounts for inventories which was considered material in the consolidated statements, and as the uncertainty due to fast-changing technology, the assessment of the inventory valuation require significant management judgement. We therefore determined this a key audit matter.

Our audit procedures included, but not limited to, understanding and testing the effectiveness of the internal controls established by management for inventory; evaluating the reasonableness of accounting policy of loss allowance; observing inventory counts to ensure quantities and status; checking the unit cost of inventory; sampling and testing the accuracy of inventory aging intervals; investigating whether manufactured goods had properly classified by level of inventories and valued with each levels.

In addition, we also considered the adequacy of the disclosures related to inventory in Notes 5 and 6 to the parent company only financial statements.

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

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the requirements of 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 the parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the ability to continue as a going concern of the Company, 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 audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company.

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

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

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

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company.
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 ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content of the parent company only financial statements, including the accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the 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 2025 the parent company only financial statements 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.

Chin-Yuan Tu

Wen-Chen Lo

Ernst & Young, Taiwan

13 March 2025

Notice to Readers

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

Accordingly, the accompanying parent company only financial statements and report of independent auditors are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese
LITON TECHNOLOGY CORP.
PARENT COMPANY ONLY BALANCE SHEETS
31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	As of 31 December	
		2025	2024
Current assets			
Cash and cash equivalents	4, 6(1)	\$307,512	\$565,009
Financial assets at fair value through profit or loss, current	4	1,575	1,555
Notes receivable, net	4, 6(12)	2,828	5,106
Accounts receivable, net	4, 6(2), 6(11)	209,623	161,184
Accounts receivables-related parties, net	4, 6(2), 6(11), 7	71,380	303,846
Other receivables	4, 7	3,080	6,576
Current tax assets	4	920	920
Inventories	4, 6(3)	321,362	253,683
Prepayment		6,748	5,446
Other current assets		528	1,312
Total current assets		925,556	1,304,637
Non-current assets			
Financial assets at fair value through other comprehensive income, non-current	4, 6(4)	3,740,479	3,300,119
Property, plant and equipment	4, 6(5)	203,831	186,575
Right-of-use assets	4, 6(12)	457	1,431
Intangible assets	4	1,635	1,245
Deferred tax assets	4, 6(16)	5,998	691
Net defined benefit assets, non-current	4, 6(8)	14,665	12,386
Other non-current assets		6,277	7,913
Total non-current assets		3,973,342	3,510,360
Total assets		\$4,898,898	\$4,814,997

(continued)

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

LITON TECHNOLOGY CORP.

PARENT COMPANY ONLY BALANCE SHEETS

31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	As of 31 December	
		2025	2024
Current liabilities			
Short-term loans	4, 6(6)	\$555,226	\$626,333
Contract liabilities, current	4, 6(10)	-	115
Accounts payable	4	16,763	9,185
Accounts payables-related parties	7	20,035	24,789
Other payables		45,159	50,904
Current tax liabilities	4, 6(16)	15,863	22,884
Lease liabilities, current	4, 6(12)	467	982
Long-term loans, current portion	4, 6(7)	120,000	64,375
Other current liabilities	4	265	314
Total current liabilities		<u>773,778</u>	<u>799,881</u>
Non-current liabilities			
Long-term loans	4, 6(7)	9,000	159,625
Deferred tax liabilities	4, 6(16)	73,281	21,316
Lease liabilities, non-current	4, 6(12)	-	467
Other current liabilities, non-current		4	4
Total non-current liabilities		<u>82,285</u>	<u>181,412</u>
Total liabilities		<u>856,063</u>	<u>981,293</u>
Equity attributable to the parent company	4, 6(9)		
Capital			
Common stock		1,505,718	1,505,718
Additional Paid-in Capital		828,058	820,929
Retained earnings			
Legal reserve		335,931	289,143
Special reserve		105,820	208,065
Unappropriated earnings		1,352,557	1,157,477
Subtotal		<u>1,794,308</u>	<u>1,654,685</u>
Other components of equity			
Exchange differences on translation of foreign operations		(69,337)	(104,317)
Unrealized gains or losses on financial assets at fair value through other comprehensive income		(1,440)	(1,503)
Subtotal		<u>(70,777)</u>	<u>(105,820)</u>
Treasury shares		(14,472)	(41,808)
Total equity		<u>4,042,835</u>	<u>3,833,704</u>
Total liabilities and equity		<u>\$4,898,898</u>	<u>\$4,814,997</u>

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese
LITON TECHNOLOGY CORP.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

	Notes	For the years ended 31 December	
		2025	2024
Operating revenues	4, 6(10), 7	\$1,166,439	\$1,118,127
Operating costs	6(3), 6(12), 7	(995,650)	(949,499)
Gross profit		170,789	168,628
Unrealized intercompany profit	7	(3,504)	(4,854)
Realized intercompany profit	7	4,854	7,771
Gross profit		172,139	171,545
Operating expenses	6(12)		
Sales and marketing expenses		(14,121)	(13,203)
General and administrative expenses		(71,149)	(63,476)
Research and development expenses		(5,788)	(5,217)
Expected credit gains	6(11)	215	444
Subtotal		(90,843)	(81,452)
Operating income		81,296	90,093
Non-operating income and expenses	6(14)		
Other income		12,155	16,746
Other gains and losses		(14,452)	44,085
Financial costs		(12,310)	(14,369)
Share of profit or loss of subsidiaries, associates and joint ventures	4, 6(4)	420,171	402,013
Subtotal		405,564	448,475
Income before income tax		486,860	538,568
Income tax expense	4, 6(6)	(86,325)	(69,319)
Net income		400,535	469,249
Other comprehensive income	6(15), 6(16)		
Items that may not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit plans	6(8)	1,376	(1,703)
Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income		63	-
Income tax related to items that may not be reclassified subsequently		(275)	341
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations	6(4), 6(15)	34,980	102,245
Total other comprehensive income, net of tax		36,144	100,883
Total comprehensive income		\$436,679	\$570,132
Earnings per share (NTD)	4, 6(17)		
Earnings per share-basic		\$2.68	\$3.23
Earnings per share-diluted		\$2.67	\$3.15

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese
LITON TECHNOLOGY CORP.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

For the Years Ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Capital		Retained Earnings		Other components of equity			Treasury shares	Total equity
	Common Stock	Additional Paid-in Capital	Legal Reserve	Special Reserve	Unappropriated Earnings (Accumulated Deficits)	Exchange Differences on Translation of Foreign Operations	Unrealized Gains or Losses on Financial Assets at Fair Value Through Other Comprehensive Income		
Balance as of 1 January 2024	\$1,432,196	\$583,462	\$259,681	\$147,667	\$935,562	\$(206,562)	\$(1,503)	\$(41,808)	\$3,108,695
Appropriation and distribution of 2023 retained earnings									
Legal reserve			29,462		(29,462)				-
Special reserve				60,398	(60,398)				-
Cash dividends					(156,112)				(156,112)
Net income in 2024					469,249				469,249
Other comprehensive income, net of tax in 2024					(1,362)	102,245			100,883
Total comprehensive income	-	-	-	-	467,887	102,245	-	-	570,132
Convertible bonds	73,522	237,467							310,989
Balance as of 31 December 2024	\$1,505,718	\$820,929	\$289,143	\$208,065	\$1,157,477	\$(104,317)	\$(1,503)	\$(41,808)	\$3,833,704
Balance as of 1 January 2025	\$1,505,718	\$820,929	\$289,143	\$208,065	\$1,157,477	\$(104,317)	\$(1,503)	\$(41,808)	\$3,833,704
Appropriation and distribution of 2024 retained earnings									
Legal reserve			46,788		(46,788)				-
Cash dividends					(262,013)				(262,013)
Special reserve				(102,245)	102,245				-
Net income in 2025					400,535				400,535
Other comprehensive income, net of tax in 2025					1,101	34,980	63		36,144
Total comprehensive income	-	-	-	-	401,636	34,980	63	-	436,679
Share-based payment transaction		7,129						27,336	34,465
Balance as of 31 December 2025	\$1,505,718	\$828,058	\$335,931	\$208,065	\$1,250,312	\$(69,337)	\$(1,440)	\$(14,472)	\$4,042,835

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese
LITON TECHNOLOGY CORP.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended 31 December	
	2025	2024
Cash flows from operating activities:		
Net income before tax	\$486,860	\$538,568
Adjustments to reconcile net (loss) income to net cash provided by operating activities:		
Income and expense adjustments:		
Depreciation	7,423	7,864
Amortization	698	612
Expected credit income	(215)	(444)
Net gain of financial assets/liabilities at fair value through profit or loss	(20)	(420)
Interest expense	12,310	14,369
Interest income	(7,378)	(12,138)
Dividends income	(77)	(45)
Share-based payment awards	8,472	-
Share of profit of subsidiaries, associates and joint ventures	(420,171)	(402,013)
Unrealized intercompany gain	3,504	4,854
Realized intercompany gain	(4,854)	(7,771)
Loss (Gain) on inventory write-down and reversal of obsolescence slow-moving of inventory	106	(616)
Other item	(4,621)	(4,444)
Changes in operating assets and liabilities:		
Decrease (increase) in notes receivable	2,278	(863)
Decrease (increase) in accounts receivable	184,242	(30,073)
Decrease (increase) in other receivable	3,496	(951)
(Increase) decrease in inventories	(67,785)	32,958
(Increase) decrease in prepayments	(1,302)	385
Decrease in other current assets	784	36,216
Decrease in other non-current assets	1,864	126
(Decrease) increase in contract liabilities	(115)	115
Increase (decrease) in accounts payable	2,824	(15,189)
(Decrease) increase in other payables	(5,070)	3,209
(Decrease) increase in other current liabilities	(49)	70
Increase in net defined benefit assets, non-current	(903)	(6,690)
Cash generated from operations	<u>202,301</u>	<u>157,689</u>
Interest received	7,378	12,138
Interest paid	(12,634)	(10,217)
Income tax paid	(46,963)	(67,938)
Net cash provided by operating activities	<u>150,082</u>	<u>91,672</u>
Cash flows from investing activities:		
Proceeds from capital reduction of investments accounted for using equity method	-	95,674
Acquisition of property, plant and equipment	(24,284)	(8,257)
Proceeds from disposal of property, plant and equipment	-	3,373
Acquisition of intangible assets	(1,088)	(265)
Dividends received	77	45
Cash dividends received from subsidiary	20,825	106,729
Net cash generated from (used in) investing activities	<u>(4,470)</u>	<u>197,299</u>
Cash flows from financing activities:		
Increase in short-term loans	1,750,581	1,746,800
Decrease in short-term loans	(1,821,688)	(1,801,749)
Cash payments of bonds	-	(189,000)
Increase in long-term loans	-	224,000
Decrease in long-term loans	(95,000)	-
Cash payments for the principal portion of the lease liability	(982)	(966)
Cash dividends	(262,013)	(156,112)
Exercise of employee share options	25,993	-
Net cash used in by financing activities	<u>(403,109)</u>	<u>(177,027)</u>
Net (decrease) increase in cash and cash equivalents	<u>(257,497)</u>	<u>111,944</u>
Cash and cash equivalents at beginning of period	<u>565,009</u>	<u>453,065</u>
Cash and cash equivalents at end of period	<u>\$307,512</u>	<u>\$565,009</u>

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

Independent Auditors' Report Translated from Chinese

To Liton Technology Corp.

Opinion

We have audited the accompanying consolidated balance sheets of Liton Technology Corp. (the “Company”) and its subsidiaries (the “Group”) as of 31 December 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the consolidated financial statements, including the summary of material accounting policies (together “the consolidated financial statements”).

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Group as of 31 December 2025 and 2024, and their consolidated financial performance and cash flows for the years ended 31 December 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 consolidated financial statements. 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.

1. Impairment of accounts receivable

As of 31 December 2025, the gross accounts receivable and loss allowance by the Group amounted to NT\$972,425 thousand and NT\$17,320 thousand, respectively. The net accounts receivable accounted for 15% of consolidated total assets, which was considered material to the Group. The collection of accounts receivable is a key factor in the working capital management of the Group. As the measurement of expected credit loss involves making judgment, analysis and estimates, and the result will affect the net account receivable, we therefore determined this a key audit matter.

Our audit procedures included, but not limited to, understanding and testing of the effectiveness of the Group internal control related to the management of customer credit risk and accounts receivable collection; assessing the reasonableness of loss allowance policy, including understanding related information to evaluate expected credit loss ratio according to historical experience, current market and future economic outlook expected; recalculating the reasonableness of loss allowance based on trading conditions; evaluating individually the reasonableness of the impairment of accounts receivable longer aging and significant overdue amounts ; recalculating the reasonableness of non-individual significant customers (cohort assessment) based on accounting policy of loss allowance ; sampling and testing accounts receivable letter and reviewed its collection in subsequent period. We also assessed the adequacy of disclosures related to accounts receivable in Notes 5 and 6 to the Group's consolidate financial statements.

2. Valuation for inventories

As of December 31, 2025, the net inventories amounted to NTD\$933,994 thousand accounting for 15% of the total consolidated assets that could have significant impacts on the Company and its subsidiaries. The Company and its subsidiaries starts manufacturing after receiving orders from customers, so we mainly assessed the allowance for inventory valuation and slow-moving losses for raw materials, supply and parts. Due to diversity of products and uncertainty arising from rapid changes in products, allowance for obsolete and slow-moving inventory valuation requires significant management judgement, we therefore determined the issue as a key audit matter.

Our audit procedures included, but not limited to, understanding and testing the effectiveness of the internal controls established by management for inventory; evaluating the reasonableness of accounting policy of loss allowance; observing inventory counts to ensure quantities and status; checking the unit cost of inventory; sampling and testing the accuracy of inventory aging intervals; investigating whether manufactured goods had properly classified by level of inventories and valued with each levels.

In addition, we also considered the adequacy of the disclosures related to inventory in Notes 5 and 6 to the consolidated financial statements.

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 requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by 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 ability to continue as a going concern of the Group, 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 audit committee or supervisors, are responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Group.
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 ability to continue as a going concern of the Group. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 consolidated financial statements 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.

Other

We have audited and expressed an unqualified opinion on the parent company only financial statements of Liton Technology Corp. as of and for the years ended 31 December 2025 and 2024.

Chin-Yuan Tu

Wen-Chen Lo

Ernst & Young, Taiwan
13 March 2025

Notice to Readers

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

Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Consolidated Financial Statements Originally Issued in Chinese
LITON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
31 December 2025 and 31 December 2024
(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	As of 31 December	
		2025	2024
Current assets			
Cash and cash equivalents	4, 6(1)	\$1,101,694	\$1,107,290
Financial assets at fair value through profit or loss, current	4	1,575	1,555
Notes receivable, net	4, 6(2), 6(10)	254,864	370,860
Accounts receivable, net	4, 6(2), 6(10)	688,483	586,124
Accounts receivables-related parties, net	4, 6(2), 6(10), 7	266,622	282,896
Other receivables	4	3,394	13,123
Current tax assets		920	920
Inventories	4, 6(3)	933,994	874,060
Prepayment		94,470	119,194
Other current assets	8	7,674	5,834
Total current assets		3,353,690	3,361,856
Non-current assets			
Financial assets at fair value through other comprehensive income, non-current	4	5,510	5,744
Property, plant and equipment	4, 6(4), 7, 8	2,698,540	2,816,063
Right-of-use assets	4, 6(11), 7	101,229	88,640
Intangible assets	4	7,620	1,870
Deferred tax assets	4, 6(15)	25,493	21,926
Net defined benefit assets, non-current	4, 6(7)	14,665	12,386
Other non-current assets	7	187,855	59,589
Total non-current assets		3,040,912	3,006,218
Total assets		\$6,394,602	\$6,368,074

(continued)

English Translation of Consolidated Financial Statements Originally Issued in Chinese

LITON TECHNOLOGY CORP. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	As of 31 December	
		2025	2024
Current liabilities			
Short-term loans	4, 6(5)	\$600,206	\$894,893
Contract liabilities, current	4, 6(9)	368	1,578
Accounts payable	4	45,520	29,667
Accounts payables-related parties	4, 7	76,675	71,509
Other payables	4	236,139	244,990
Current tax liabilities	4	34,914	45,404
Lease liabilities, current	4, 6(11), 7	4,398	4,635
Long-term loans, current portion	4, 6(6)	120,000	64,375
Other current liabilities		17,981	14,611
Total current liabilities		<u>1,136,201</u>	<u>1,371,662</u>
Non-current liabilities			
Long-term loans	4, 6(6)	9,000	159,625
Deferred tax liabilities	4, 6(15)	73,281	21,316
Lease liabilities, non-current	4, 6(11), 7	46,899	51,049
Other non-current liabilities		126,851	130,495
Total non-current liabilities		<u>256,031</u>	<u>362,485</u>
Total liabilities		<u>1,392,232</u>	<u>1,734,147</u>
Equity attributable to the parent company	4, 6(8)		
Capital			
Common stock		1,505,718	1,505,718
Additional Paid-in Capital		828,058	820,929
Retained earnings			
Legal reserve		335,931	289,143
Special reserve		105,820	208,065
Unappropriated earnings		1,352,557	1,157,477
Subtotal		<u>1,794,308</u>	<u>1,654,685</u>
Other components of equity			
Exchange differences on translation of foreign operations		(69,337)	(104,317)
Unrealized gains or losses on financial assets at fair value through other comprehensive income		(1,440)	(1,503)
Subtotal		<u>(70,777)</u>	<u>(105,820)</u>
Treasury shares	4, 6(8)	<u>(14,472)</u>	<u>(41,808)</u>
Total equity contributes to stockholders of the parent		4,042,835	3,833,704
Non-controlling interests	6(8)	959,535	800,223
Total equity		<u>5,002,370</u>	<u>4,633,927</u>
Total liabilities and equity		<u>\$6,394,602</u>	<u>\$6,368,074</u>

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
LITON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

	Notes	For the years ended 31 December	
		2025	2024
Operating revenues	4, 6(9), 7	\$4,167,201	\$4,225,432
Operating costs	6(3), 6(11), 6(12), 7	(3,190,682)	(3,210,479)
Gross profit		976,519	1,014,953
Operating expenses	6(11), 6(12), 7		
Sales and marketing expenses		(63,087)	(62,548)
General and administrative expenses		(168,635)	(169,842)
Research and development expenses	7	(106,448)	(147,966)
Expected credit gains (losses)	6(10)	21,955	(30,995)
Subtotal		(316,215)	(411,351)
Operating income		660,304	603,602
Non-operating income and expenses	6(13)		
Interest income		11,397	17,549
Other income		63,586	79,780
Other gains and losses	7	(31,903)	61,108
Financial costs	7	(19,446)	(28,255)
Subtotal		23,634	130,182
Income before income tax		683,938	733,784
Income tax expense	4, 6(15)	(147,541)	(133,964)
Net income		536,397	599,820
Other comprehensive income	6(14)		
Items that may not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit plans	6(7)	1,376	(1,703)
fair value			
through other comprehensive income		63	-
Income tax related to items that may not be reclassified subsequently		(275)	341
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations		45,391	125,835
Total other comprehensive income, net of tax		46,492	124,473
Total comprehensive income		\$582,889	\$724,293
Net income attributable to:			
Stockholders of the parent		\$400,535	\$469,249
Non-controlling interests	6(18)	135,862	130,571
		\$536,397	\$599,820
Comprehensive income attributable to:			
Stockholder of the parent		\$436,679	\$570,132
Non-controlling interests	6(18)	146,273	154,161
		\$582,952	\$724,293
Earnings per share (NTD)	4, 6(16)		
Earnings per share-basic		\$2.68	\$3.23
Earnings per share-diluted		\$2.67	\$3.15

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
LITON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Equity Attributable to the Parent Company							Total equity		
	Capital	Retained Earnings			Other components of equity					
	Certificate of entitlement to new shares from convertible bond	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of Foreign Operations	Unrealized gains(Losses) on financial assets measured at fair value through other comprehensive income	Treasury shares	Total	Non-controlling interests	
Balance as of 1 January 2024	\$583,462	\$259,681	\$147,667	\$935,562	\$(206,562)	\$(1,503)	\$(41,808)	\$3,108,695	\$688,478	\$3,797,173
Appropriation and distribution of 2023 retained earnings	-	-	-	-	-	-	-	-	-	-
Legal reserve	-	29,462	-	(29,462)	-	-	-	-	-	-
Special reserve	-	-	60,398	(60,398)	-	-	-	-	-	-
Cash dividends	-	-	-	(156,112)	-	-	-	(156,112)	130,571	(156,112)
Net income in 2024	-	-	-	469,249	-	-	-	469,249	130,571	599,820
Other comprehensive income, net of tax in 2024	-	-	-	(1,362)	102,245	-	-	100,883	23,590	124,473
Total comprehensive income	-	-	-	467,887	102,245	-	-	570,132	154,161	724,293
Convertible bonds	73,522	-	-	-	-	-	-	310,989	(42,416)	310,989
Cash dividends from subsidiaries	\$820,929	\$289,143	\$208,065	\$1,157,477	\$(104,317)	\$(1,503)	\$(41,808)	\$3,833,704	\$800,223	\$4,633,927
Balance as of 31 December 2024	\$1,505,718	\$289,143	\$208,065	\$1,157,477	\$(104,317)	\$(1,503)	\$(41,808)	\$3,833,704	\$800,223	\$4,633,927
Balance as of 1 January 2025	\$820,929	\$289,143	\$208,065	\$1,157,477	\$(104,317)	\$(1,503)	\$(41,808)	\$3,833,704	\$800,223	\$4,633,927
Appropriation and distribution of 2024 retained earnings	-	-	-	-	-	-	-	-	-	-
Legal reserve	-	46,788	-	(46,788)	-	-	-	-	-	-
Cash dividends	-	-	-	(262,013)	-	-	-	(262,013)	135,862	(262,013)
Special reserve	-	-	(102,245)	102,245	-	-	-	-	10,411	-
Arising from a business combination	-	-	-	400,535	-	-	-	400,535	135,862	536,397
Net income in 2025	-	-	-	1,101	34,980	63	-	36,144	10,411	46,555
Other comprehensive income, net of tax in 2025	-	-	-	401,636	34,980	63	-	436,679	146,273	582,952
Total comprehensive income	-	-	-	401,636	34,980	63	-	436,679	146,273	582,952
Share-based payment transaction	7,129	-	-	-	-	-	-	27,336	-	34,465
Balance as of 31 December 2025	\$828,058	\$335,931	\$105,820	\$1,352,537	\$(69,337)	\$(1,440)	\$(14,472)	\$4,042,835	\$959,535	\$5,002,370

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
LITON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended 31 December	
	2025	2024
Cash flows from operating activities:		
Net income before tax	\$683,938	\$733,784
Adjustments to reconcile net loss (income) to net cash provided by operating activities:		
Income and expense adjustments:		
Depreciation	239,688	236,468
Amortization	807	682
Expected credit (income) loss	(21,955)	30,995
Net gain of financial assets/liabilities at fair value through profit or loss	(20)	(420)
Interest expense	19,446	28,255
Interest income	(11,397)	(17,549)
Dividends income	(77)	(45)
Share-based payment awards	8,472	-
Loss on disposal of property, plant and equipment	156	4,367
Property, plant and equipment transferred to expenses	-	7
Gain on inventory write-down and reversal of obsolescence slow-moving of inventories	(8,704)	(3,110)
Changes in operating assets and liabilities:		
Financial assets/liabilities at fair value through profit or loss, current		
Decrease (increase) in notes receivable	115,996	(238,297)
Increase in accounts receivable	(63,505)	(44,121)
Decrease (increase) in other receivables	9,729	(5,105)
Increase in inventories	(48,694)	(53,317)
Decrease (increase) in prepayments	24,724	(11,877)
(Increase) decrease in other current assets	(1,840)	36,281
(Increase) decrease in other non-current assets	(3,148)	4,728
Decrease in contract liabilities	(1,210)	(3,478)
Increase (decrease) in accounts payable	21,019	(49,420)
Increase in other payables	6,363	90,814
Increase in other current liabilities	3,370	3,410
Increase in net defined benefit assets, non-current	(903)	(6,690)
Cash generated from operations	<u>972,255</u>	<u>736,362</u>
Interest received	11,397	17,549
Interest paid	(19,972)	(24,130)
Income tax paid	<u>(109,837)</u>	<u>(124,359)</u>
Net cash provided by operating activities	<u>853,843</u>	<u>605,422</u>

(Continued)

English Translation of Consolidated Financial Statements Originally Issued in Chinese

LITON TECHNOLOGY CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended 31 December	
	2025	2024
Cash flows from investing activities:		
Proceeds from disposal of financial assets at fair value through profit or loss	8,161	-
Acquisition of property, plant and equipment	(123,941)	(209,507)
Proceeds from disposal of property, plant and equipment	-	40,834
Acquisition of intangible assets	(1,167)	(273)
Acquisition of right-of-use assets	(19,425)	-
(Increase) decrease in prepayment for equipment	(123,615)	3,196
Dividends received	77	45
Net cash used in investing activities	(259,910)	(165,705)
Cash flows from financing activities:		
Increase in short-term loans	1,818,051	2,149,641
Decrease in short-term loans	(2,114,058)	(2,222,493)
Cash payments of bonds	-	(189,000)
Increase in long-term loans	-	224,000
Decrease in long-term loans (including current portion)	(95,000)	-
Decrease in guarantee deposits received	-	(39,005)
Cash payments for the principal portion of the lease liability	(4,520)	(4,362)
Other non-current liability - other increase	(3,644)	26,302
Cash dividends	(262,013)	(156,112)
Exercise of employee shares option	25,993	-
Changes in non-controlling equity	-	(42,416)
Net cash used in financing activities	(635,191)	(253,445)
Effect of exchange rate on cash and cash equivalents	35,662	22,015
Net increase in cash and cash equivalents	(5,596)	208,287
Cash and cash equivalents at beginning of period	1,107,290	899,003
Cash and cash equivalents at end of period	\$1,101,694	\$1,107,290

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

(Attachment 5)

LITON TECHNOLOGY CORP.

2025 Profit Distribution Table

Unit: in NT\$

Items	Amount
Unappropriated Retained Earnings, Beginning Balance	950,921,216
Actuarial Gains on Defined Benefit Plan	1,101,074
Add: Net Profit After Tax for the Period	400,535,249
Subtotal	1,352,557,539
Less: Appropriation of 10% Legal Reserve	(40,163,632)
Add: Reversal of Special Reserve	35,042,508
Distributable Earnings	1,347,436,415
Less: Shareholders' Dividends - Cash Dividends (NT\$1.50 per share)	(225,182,718)
Unappropriated Retained Earnings, Ending Balance	1,122,253,697
Note: 1. The amount of this profit distribution is given priority to the distribution of 2025. 2. The distribution amount per share is calculated based on the number of outstanding shares of 150,121,812 shares.	

Chairman: CHIH-MING WU

Manager: TUNG-JUNG LI

Accounting Supervisor: KUO-CHUNG WANG

LITON TECHNOLOGY CORP.
Comparison Table for the Company’s “Articles of Incorporation”

Articles	Before Amendments	After Amendments	Explanation
Article 13	<p>The Company shall have 7 to 11 directors, <u>including at least 3 independent directors. The number of directors is authorized to the board of directors for resolution,</u> with the term of three years. The election adopts a candidate nomination system and directors shall be eligible for re-election. <u>After being elected, the Company shall take out liability insurance for directors during their terms. For the aggregate shareholding percentage of all of the directors shall in line with the regulations stipulated by the central competent authority.</u></p> <p><u>Regulations governing the professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence, method of nomination, and other matters for compliance with respect to independent directors shall be prescribed by the Competent Authority.</u></p> <p>In compliance with Articles 14-4 of the Securities and Exchange Law, the Company shall establish an Audit Committee, which shall consist of all independent directors, and the powers and other related affairs shall be in line with the related regulations and laws.</p>	<p>The Company shall have 7 to 11 directors, with the term of three years and directors shall be eligible for re-election.</p> <p><u>Among the aforementioned number of directors, the number of independent directors shall not be fewer than three and shall not be less than one-third of the total number of director seats.</u> The professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence, method of nomination, and other matters for compliance with respect to independent directors shall be prescribed by the Competent Authority.</p> <p><u>The Company may take out liability insurance for directors during their terms, to cover remuneration liabilities that directors may be required to assume in accordance with laws and regulations within the scope of their performance of duties.</u></p> <p>In compliance with Articles 14-4 of the Securities and Exchange Law, the Company shall establish an Audit Committee, which shall consist of all independent directors, and the powers and other related affairs shall be in line with the related regulations and laws.</p>	<p>Revised in accordance with Article 4 of the “Guidelines for the Establishment of the Board of Directors and the Exercise of Powers by TPEX Listed Companies.”</p>

Articles	Before Amendments	After Amendments	Explanation
	<p>The Organization Regulations is stipulated by the board of directors.</p> <p>The Company is available to establish Remuneration Committee or other functional committees and shall be in line with the related regulations and laws or business needs.</p>	<p>The Organization Regulations is stipulated by the board of directors.</p> <p>The Company is available to establish Remuneration Committee or other functional committees and shall be in line with the related regulations and laws or business needs.</p>	
Article 22	<p>This Articles of Incorporation is stipulated on 14 October 1993, and its first amendment was on... (Details omitted)</p> <p>The twenty-third amendment was on 24 June 2025.</p>	<p>This Articles of Incorporation is stipulated on 14 October 1993, and its first amendment was on... (Details omitted)</p> <p>The twenty-fourth amendment was on 18 June 2026.</p>	<p>The number of amendments and dates of revision were added.</p>

Articles of Incorporation

Chapter 1 General Provisions

- Article 1: The Company shall be incorporated under the Company Act of the Republic of China, and its name shall be 立敦科技股份有限公司, and LITON TECHNOLOGY CORP. in English.
- Article 2: The business of the Company is as follows:
1. CC01080 Electronics Components Manufacturing (Limited to the industry classifications of 2620 - Passive Electronic Component Manufacturing and 2699 - Unclassified Other Electronic Component Manufacturing in the Republic of China.)
 2. CC01030 Manufacture of Appliance and Audio and Video Equipment (Limited to the industry classifications of 2730 - Audiovisual Electronic Product Manufacturing and 2859 - Other Household Appliance Manufacturing in the Republic of China.)
 3. CB01010 Manufacture of Machinery and Equipment (Limited to the industry classification of 2531 - Boiler, Metal Tank, and Pressure Vessel Manufacturing in the Republic of China.)
 4. CC01990 Other Electrical and Electronic Equipment Manufacturing (Limited to the industry classification of 2699 - Unclassified Other Electronic Component Manufacturing in the Republic of China)
 5. CA04010 Treatment of Surface (Limited to the industry classification of 2544 - Metal Surface Treatment Industry in the Republic of China.)
 6. F119010 Wholesale of Electronic Materials (Limited to industry classification 4642 - Wholesale of Electronic Equipment and Components Industry in the Republic of China)
 7. F113020 Wholesale of Household Appliance (Limited to industry classification 4561 - Wholesale of Household Appliances Industry in the Republic of China)
 8. F113010 Wholesale of Machinery (Limited to industry classification 4643 - Wholesale of Agricultural and Industrial Machinery and Equipment Industry in the Republic of China)
 9. F113990 Wholesale of Other Machinery and Equipment (Limited to industry classification 4649 - Wholesale of Other Machinery and Equipment Industry in the Republic of China)
 10. F219010 Retail of Electronic Materials (Limited to industry classifications 4831 - Retail of Computers and Peripheral Equipment, Software Retail Industry, 4832 - Retail of Communication Equipment Industry, and 4833 - Retail of Audiovisual Equipment Industry in the Republic of China)
 11. F213010 Retail Sale of Electrical Household Appliances in Specialized Stores (Limited to industry classification 4741 - Retail of Household Appliances Industry in the Republic of China) and retail of audiovisual equipment (limited to industry classification in the Republic of China: 4833 - Retail of Audiovisual Equipment Industry)
 12. F213080 Retail of Machinery and Equipment (limited to industry classification 4749 - Retail of Other Household Articles and Supplies Industry in the Republic of China)
 13. F213990 Retail of Other Machinery and Equipment (limited to industry classification 4749 - Retail of Other Household Articles and Supplies Industry in the Republic of China)

Article 2-1: The Company's investments are not subject to the limitation of 40 percent of the paid-in capital.

Article 2-2: The Company may provide guarantees to external parties in accordance with the endorsement guarantee.

Article 3: The Company shall have its head office in Miaoli County, the Republic of China, and may, pursuant to a resolution adopted at the meeting of the board of directors, set up branch offices within or outside the territory of the Republic of China when deemed necessary.

Article 4: Deleted

Chapter 2 Capital Stock

Article 5: The total capital stock of the Company shall be in the amount of 3,600,000,000 New Taiwan Dollars, divided into 360,000,000 shares, at ten New Taiwan Dollars to be issued in installments. Authorized to the board of directors to issue in installments. A total of 70,000,000 New Taiwan Dollars among the above total capital stock should be reserved for stock warrants, preferred shares with warrants or quota of the conversion for corporate bonds with warrants, which amounted to 7,000,000 shares, at ten New Taiwan Dollars each.

Article 6: The Company's stocks are generally registered shares issued with the signature or seal of the directors representing the Company, and after being certified by a bank authorized to issue stock certificates in accordance with the law. The shares issued by the Company may be exempted from printing any share certificate for the shares. Nonetheless, the issued shares shall be registered with a centralized securities depository enterprise and shall be in line with the regulations of the institute.

Article 7: In the event of lost or replacement of stock certificates for any reason, a handling fee may be charged.

Article 8: Registration for transfer of shares shall be suspended for a period of sixty days before the convening date of a regular shareholders meeting, thirty days before the convening date of a special shareholders meeting, or within five days before the date on which dividends, bonus, or other benefits are scheduled to be paid by the Company.

Chapter 3 Shareholders Meeting

Article 9: Shareholders meetings of the Company are of two kinds: (1) regular meeting and (2) special meeting. Regular meetings shall be convened by Board of Directors at least once a year within six months after close of each fiscal year. Special meetings shall be convened whenever necessary according to the laws and regulations. The procedure for convening a shareholders meeting in accordance with the Company Act and related regulations and laws.

- Article 10: According to Article 177 of the Company Act, if a shareholder is unavailable to attend a shareholders meeting, he/she could hand in a written proxy and appoints a proxy to attend the shareholders meeting on his/her behalf. Unless otherwise stipulated in the Company Act, the means of attending a shareholder meeting by proxy shall in line with the “Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies”.
- Article 11: Except for being stipulated in related regulations, each of the Company’s shareholder is entitled to one vote for each share held. However, the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act not subject to this limitation.
- Article 12: Unless otherwise provided for in related regulations, a meeting of shareholders shall proceed only if attended by shareholders representing more than one-half of the total outstanding capital stock of the Company. Resolutions of a shareholders meeting shall be made at the meeting with the concurrence of a majority of the votes held by the shareholders present at the meeting.

Chapter 4 Board of directors and Audit Committee

- Article 13: The Company shall have 7 to 11 directors, including at least 3 independent directors. The number of directors is authorized to the board of directors for resolution, with the term of three years. The election adopts a candidate nomination system and directors shall be eligible for re-election. After being elected, the Company shall take out liability insurance for directors during their terms. For the aggregate shareholding percentage of all of the directors shall in line with the regulations stipulated by the central competent authority. Regulations governing the professional qualifications, restrictions on shareholdings and concurrent positions held, assessment of independence, method of nomination, and other matters for compliance with respect to independent directors shall be prescribed by the Competent Authority.
- In compliance with Articles 14-4 of the Securities and Exchange Law, the Company shall establish an Audit Committee, which shall consist of all independent directors, and the powers and other related affairs shall be in line with the related regulations and laws. The Organization Regulations is stipulated by the board of directors.
- The Company is available to establish Remuneration Committee or other functional committees and shall be in line with the related regulations and laws or business needs.
- Article 14: Board is organized by directors. The board of directors shall elect a chairman of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the directors. The chairman represents the Company.
- Article 14-1: A board of directors shall meet at least quarterly. The directors (independent directors included) should be informed 7 days in advance. In emergency circumstances, however, a meeting may be called on shorter notice. The notice set forth in the preceding paragraph shall state the reason for calling the meeting in writing, E-mail or by fax.
- Article 15: Where there the chairman is on leave or for any reason unable to exercise the powers, his/her proxy shall comply with Article 208 of the Company Act.

Article 15-1: Unless otherwise provided for in this Act, resolutions of the Board of Directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors. Where there a director for any reason unable to attend a meeting shall give a written proxy stating the scope of authorization with respect to the reasons for meeting and appoint another director to attend the meeting. A director may accept a proxy from one person only.

In case a board meeting is proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 16: The board of directors is authorized to determine the salary for the directors, considering the extent and value of the services provided for the management of the Company and the standards of the industry.

Chapter 5 Managers

Article 17: The Company shall appoint a president, vice president and several managers. The appointment, discharge and the remuneration of the Company's managers shall be in line with Article 29 of the Company Act.

Chapter 6 Accounting

Article 18: After the close of each fiscal year, the following reports shall be prepared by the board of directors: (1) Business Report (2) Financial Statements (3) Proposal Concerning the Distribution of Earnings or Covering of Losses, and submitted to the regular shareholders meeting for acceptance.

Article 19: Where there are profits (The term "profits" means the net income before tax for the year without allocation of employee remuneration and director remuneration.) of the Company for the year, the Company shall allocate above 2.5% as employee remuneration. For director remuneration, the Company shall allocate less than 2.5%. Nonetheless, the Company shall have reserved a sufficient amount to offset its accumulated losses (including adjustment of the amount of undistributed earnings).

Not less than 40% of the total amount of employee remuneration, as stated in the preceding paragraph, shall be allocated to non-managerial employees.

A company may, by a resolution adopted by a majority vote at a meeting of board of directors attended by two-thirds of the total number of directors, have the profit distributable as employees' compensation and directors' remuneration distributed in the form of shares or in cash; and in addition, thereto a report of such distribution shall be submitted to the shareholders' meeting.

Employee remuneration shall be provided in share or cash. The employee remuneration obtained by the employees of parents or subsidiaries of the Company meeting certain specific requirements. The requirements and distribution methods shall be determined by the Board of Directors or its authorized personnel.

Director remuneration shall be provided in cash only.

Article 20: Where there are final accounts shall first pay taxes and offset previous losses (including adjustment of the amount of undistributed earnings). Then, set aside 10% of such profits as a legal reserve. However, when the legal reserve amounts to the Company's paid-in capital, this shall not apply. Furthermore, depending on the Company's operational requirements and to comply with legal regulations, the Company shall set aside or reverse a special reserve. Where there are earnings and undistributed earnings at the beginning of the period (including adjustment of the amount of undistributed earnings), the appropriation of earnings shall be proposed by the board and submitted to the shareholders meeting to approve the appropriation.

Article 20-1: The Company is in the "growth stage" of its business life cycle, and in order to ensure sustainable development through capital expenditures and sound financial planning, a dividend distribution of at least 10% of distributable profits, as defined in the previous article, will be allocated. However, if the distributable profits are less than 0.5% of the paid-up capital, it may be proposed not to distribute dividends. The Company distributes both stock dividends and cash dividends. The ratio of cash dividends shall not be less than 10% of the total shareholder dividend distribution for the fiscal year. If the cash dividend per share is lower than 0.5 NT dollars, the Board of Directors is authorized to propose a resolution to the shareholders' meeting for the distribution of dividends in either cash or stock.

Chapter 7 Supplementary Provisions

Article 21: Regarding all matters not provided for in these Articles of Incorporation, the Company Act of the Republic of China shall govern.

Article 22: This Articles of Incorporation is stipulated on 14 October 1993, and its first amendment was on 20 March 1997, the second amendment was on 27 June 1997, the third amendment was on 13 March 1998, the fourth amendment was on 8 May 1999, the fifth amendment was on 3 April 2000, the sixth amendment was on 18 December 2000, the seventh amendment was on 28 May 2001 (First Time), the eighth amendment was on 28 May 2001 (Second Time), the ninth amendment was on 25 June 2002, the tenth amendment was on 27 June 2003, the eleventh amendment was on 25 June 2004, the twelfth amendment was on 24 June 2005, the thirteenth amendment was on 23 June 2006, the fourteenth amendment was on 19 June 2009, the fifteenth amendment was on 24 June 2010, the sixteenth amendment was on 21 June 2011, the seventeenth amendment was on 16 June 2014, the eighteenth amendment was on 6 January 2015, the nineteenth amendment was on 29 June 2016, the twentieth amendment was on 20 June 2017, the twenty-first amendment was on 24 June 2020, the twenty-second amendment was on 27 August 2021, the twenty-third amendment was on 24 June 2025.

LITON TECHNOLOGY CORP.

Rules of Procedure for Shareholder Meetings (Before the amendment)

- Article 1 To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
- Article 2 The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the Articles of Incorporation, shall be as provided in these Rules.
- Article 3 Convening shareholders meetings and shareholders meeting notices
Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the Board of Directors.
The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. 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 regular shareholders' meeting or before 15 days before the date of the special shareholders meeting. In addition, 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time.
The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby and to be distributed on-site at the meeting. The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in the electronic form.
Election or dismissal of directors or supervisors, amendments to the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the

notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

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

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders' meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders meeting is held.

The Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders' meeting and take part in the 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. At the shareholders meeting the board of directors shall explain the reasons for the exclusion of any shareholder proposals not included in the agenda.

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

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company five days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

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

by the proxy shall prevail.

Article 5 The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

Article 6 The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

Shareholders, solicitors and proxies (collectively "shareholders") shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juristic person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting.

Article 7 If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no

managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

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

If a shareholders meeting is convened by a party with the power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

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

Article 8 The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 9 Attendance at shareholders' meetings shall be calculated based on the numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and the number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement,

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

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

When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to 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. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

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

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

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

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech. When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

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

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

With respect to 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, that shareholder may not vote on that item, and may not exercise voting rights as a proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated 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 three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

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

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

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

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

Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

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

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for shareholders meeting proposals or elections shall be

conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 14 The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and the number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15 Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

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

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

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

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

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

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

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

When a shareholder violates the rules of procedure and defies the chair's

correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair 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 is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue. A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 19 These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

(Appendix 3)

LITON TECHNOLOGY CORP.
Shareholdings of Directors and Independent Directors

Book closure date: 20 April 2026

Title	Name	Date elected	Terms	Shareholding while elected		Shareholding as of book closure date	
				Shares	%	Shares	%
Chairman	CHIH-MING WU	27 June 2024	3 years	470,701	0.33%	470,701	0.31%
Director	TSUN-HSIN KO	27 June 2024	3 years	635,309	0.44%	615,059	0.41%
Director	LELON ELECTRONICS CORP. Representative: HONG-TE LU	27 June 2024	3 years	43,731,598	30.53%	43,731,598	29.13%
Director	YUNG-CHANG CHU	27 June 2024	3 years	810,092	0.57%	460,092	0.31%
Independent Director	YEN-CHUNG TSOU	27 June 2024	3 years	0	0.00%	0	0.00%
Independent Director	JUNG-MENG TSENG	27 June 2024	3 years	0	0.00%	0	0.00%
Independent Director	LI-HUA HUANG	27 June 2024	3 years	0	0.00%	0	0.00%
Total						45,281,450	30.16%

1. Types of shares: common shares
2. Total shares issued: 150,121,812 shares
3. The minimum required combined shareholding of all directors by law: 9,007,309 shares.
4. All directors of the Company have achieved the regulatory standard.
5. According to Article 2 of the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies”, when two or more independent directors are appointed, the shareholding percentage of all directors and supervisors, excluding independent directors, is reduced to 80 percent.