

Stock Code: 2049

# **HIWIN Technologies Corp.**

**2026 Annual Shareholders' Meeting**

**Meeting Handbook**

**(Translation)**

**Time&Date: May 27th, 2026 (Wednesday) , 9:00 am**

**Place:4F, No.129, Anhe Rd, Xitun District, Taichung (Taichung**

**Howard Hotel 3MF VIP ROOM) ( Physical Shareholders' Meeting)**

## ***DISCLAIMER***

*THIS IS A TRANSLATION OF THE HANDBOOK FOR THE 2026 ANNUAL MEETING OF SHAREHOLDERS (THE “HANDBOOK”) OF HIWIN TECHNOLOGIES CORP. (THE “COMPANY”). THIS TRANSLATION IS INTENDED FOR REFERENCE ONLY AND NOTHING ELSE, THE COMPANY HEREBY DISCLAIMS ANY AND ALL LIABILITIES WHATSOEVER FOR THE TRANSLATION. THE CHINESE TEXT OF THE AGENDA SHALL GOVERN ANY AND ALL MATTERS RELATED TO THE INTERPRETATION OF THE SUBJECT MATTER STATED HEREIN.*

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# **HIWIN Technologies Corp.**

## Procedures for the 2026 Annual Shareholders' Meeting

I. Call to Order

II. Chairman's Message

III. Report Items

IV. Proposed Resolution

V. Discussion Items

VI. Extemporaneous Motions

VII. Meeting Adjourned

**HIWIN Technologies Corp.**  
**2026 Annual Shareholders' Meeting**  
**Meeting Agenda**  
(Translation)

I. Meeting type: Physical Meeting

II. Time: 9:00 a.m. on May 27th, 2026 (Wednesday)

III. Place: 4F, No.129, Anhe Rd, Xitun District, Taichung (Taichung  
Howard Hotel 3MF VIP ROOM)

IV. Chairman's Message

V. Report Items

1. 2025 Business Report

2. 2025 Audit and Risk Management Committee's Review Report

3. Report on 2025 employees' profit-sharing bonus and directors' compensation

4. Report on 2025 annual earnings distribution cash dividend

VI. Proposed Resolution

1. Ratification of the Company's 2025 Business Report and Financial Statements

2. Ratification of the 2025 Earnings Distribution Proposal

VII. Discussion Items

1. Amendment to the Articles of Incorporation

2. Amendment to the Procedures for Acquisition or Disposal of Assets

3. Amendment to Procedures for the Endorsements and Guarantees

4. Amendment to Procedures for the Funds Lending to Others

5. Amendment to the Rules and Procedures of Shareholders' Meetings

VIII. Extemporaneous Motions

IX. Meeting Adjourned

# Report Items

## 1 、 2025 Annual Business Report

Explanation:

The 2025 Business Report, please refer to Attachment 1, P.7–8 for details

## 2 、 Report on the Audit and Risk Management Committee’s Review of the 2025 Financial Statements

Explanation:

The Audit and Risk Management Committee’s Review Report, please refer to Attachment 2, P. 9.

## 3 、 Report on the Allocation of Employee and Director Remuneration for Fiscal Year 2025

Explanation:

The Company proposes to appropriate employee compensation of NTD 115,859,312 for fiscal year 2025 (including 20% allocated to non-managerial employees) and directors’ compensation of NTD 57,929,656. The proposal has been approved by the Board of Directors, and the compensation will be distributed in cash.

## 4 、 Report on the Distribution of Cash Dividends from Earnings for Fiscal Year 2025, submitted for reference.

Explanation:

(1)The Company proposed to distribute shareholders’ dividend NT\$0.6 per share and dividend NT\$1.4 per share, a cash dividend of total NT\$2.0 per share. Total dividend is NT\$707,584,480. Cash dividend was calculated up to dollar. Total amount of undistributed fractional shares would be recognized in non-operating income.

(2) The base date of dividend distribution and other related matters are authorized to be determined by the Chairman. Should any subsequent change in the number of outstanding shares due to objective circumstances result in an adjustment to the dividend distribution ratio, the Chairman is hereby authorized to handle such matters in full discretion and make the necessary public announcements.

# Proposed Resolution

## 1、Adoption of the Company's 2025 Business Report and Financial Statements(Proposed by the Board of Directors)

Explanation：

- (1) The Company's 2025 Annual Business Report and Financial Statements, of which Financial Statements have been audited by CPAs Wu, Li-Tung and Yen, Hsiao-Fang of Deloitte & Touche, Taiwan, who issued an unqualified (clean) audit opinion. The aforesaid Business Report and Financial Statements have been reviewed by the Company's Audit and Risk Management Committee, and resolved by the Board of Directors, and are hereby submitted to the Shareholders' Meeting for Adoption
- (2) The 2025 Business Report, the Independent Auditors' Report, and the Financial Statements can be referred to Attachment 1, P.7~8, and Attachment 3~4, P.10~29.

Resolution：

## 2、Adoption of the 2025 Earnings Distribution Proposal(Proposed by the Board of Directors)

Explanation：

- (1) 2025 Earnings Distribution Table was prepared in accordance with Articles 31-1 and 32 of the Company's Articles of Incorporation, reviewed by the Audit and Risk Management Committee, and resolved by the Board of Directors. Please refer to Attachment 5, P.30 for details.
- (2) The Company proposed to distribute shareholders' dividend NT\$0.6 per share and dividend NT\$1.4 per share, a cash dividend of total NT\$2.0 per share. Total dividend is NT\$707,584,480. Cash dividend was calculated up to dollar. Total amount of undistributed fractional shares would be recognized in non-operating income.
- (3) The base date of dividend distribution and other related matters are authorized to be determined by the Chairman. Should any subsequent change in the number of outstanding shares due to objective circumstances result in an adjustment to the dividend distribution ratio, the Chairman is hereby authorized to handle such matters in full discretion and make the necessary public announcements.

Resolution：

# Discussion Items

## **1、Amendment to the Articles of Incorporation(Proposed by the Board of Directors)**

Explanation：

- (1) In accordance with the Company's renaming of the Audit Committee as the Audit and Risk Management Committee, the name of the Audit Committee is hereby amended accordingly.
- (2) To enhance corporate governance and clearly define the procedures for amendments to the Articles of Incorporation, Article 35 is amended to stipulate that any amendment to the Articles of Incorporation shall be approved by the Shareholders' Meeting.
- (3) Please refer to Attachment 6, P.31–34 for the comparison table of the Articles of Incorporation before and after amendment,

Resolution：

## **2、Amendment to the Procedures for Acquisition or Disposal of Assets(Proposed by the Board of Directors)**

Explanation：

- (1) In accordance with the Company's renaming of the Audit Committee as the Audit and Risk Management Committee, the name of the Audit Committee is hereby amended accordingly.
- (2) Please refer to Attachment 7, .P.35–39 for the comparison table of the Procedures for Acquisition or Disposal of Assets before and after amendment.

Resolution：

## **3、Amendment to the Procedures for Endorsements and Guarantees(Proposed by the Board of Directors)**

Explanation：

- (1) In accordance with the Company's renaming of the Audit Committee as the Audit and Risk Management Committee, the name of the Audit Committee is hereby amended accordingly.

(2) Please refer to Attachment 8, P.40–42 for the comparison table of the Procedures for Endorsements and Guarantees before and after amendment.

Resolution :

**4 、 Amendment to the Procedures for Lending Funds to Others(Proposed by the Board of Directors)**

Explanation :

(1) In accordance with the Company’s renaming of the Audit Committee as the Audit and Risk Management Committee, the name of the Audit Committee is hereby amended accordingly.

(2) Please refer to Attachment 9, P.43–45 for the comparison table of the Procedures for Lending Funds to Others before and after amendment.

Resolution :

**5 、 Amendment to the Rules and Procedures of Shareholders’ Meetings(Proposed by the Board of Directors)**

Explanation :

(1) In accordance with the Company’s renaming of the Audit Committee as the Audit and Risk Management Committee, the name of the Audit Committee is hereby amended accordingly.

(2) Please refer to Attachment 10, P.46–47 for the comparison table of the Rules and Procedures of Shareholders’ Meetings before and after amendment.

Resolution :

**Voting by Poll on Proposals Above**

**Extempore Motions**

**Meeting Adjourned**

# HIWIN Technologies Corp.

## 2025 Business Report

In 2025, the global market continued to face challenges arising from reciprocal tariffs, currency fluctuations, and supply chain restructuring. The global Manufacturing Purchasing Managers' Index (PMI) averaged only 49.6% for the year, indicating insufficient momentum for economic recovery. Amid these external headwinds, HIWIN leveraged its solid foundation in smart manufacturing and continued to strengthen its long-term competitiveness through sustained R&D and innovation. In 2025, HIWIN achieved consolidated revenue of NT\$24.263 billion, representing a slight year-on-year decrease of 0.53% compared to 2024. Nevertheless, the Company maintained stable performance and demonstrated resilience in a volatile market environment.

In response to global economic cycle adjustments and structural transformation across industries, HIWIN remains firmly focused on high-end applications, continuously enhancing its key component technologies and mechatronics integration capabilities to increase the value of total solution offerings. HIWIN products are widely applied across industries including smart manufacturing, automation, semiconductors, healthcare, aerospace, green energy, and AI robotics, enabling customers to improve product precision, production efficiency, and system integration. These efforts of production line upgrade and process optimization, enabling HIWIN to sustain its competitive advantage in the precision transmission and motion control market.

To expand into new products, new markets, and strengthen localized services worldwide, the HIWIN Group continues to deepen its global footprint. New facilities including Taichung Industrial Park Plant II, the new plant of the Italian subsidiary, the Penang office in Malaysia, and the Matrix Precision Co., LTD. Fongshan Plant—have been completed and commenced operations, further enhancing cross-regional operational flexibility and overall service capacity.

With customer value as its core, HIWIN's brand has received strong recognition from leading global customers. The Italian subsidiary was honored with the "Strategic Partner Award" from the VOILÀP Group and has ranked first in the "Transmission Components" category for consecutive years in the official magazine of UCIMU, the Italian Machine Tool Manufacturers' Association. HIWIN's Japanese subsidiary received the "Best Partner Award" from IHI, as well as a letter of

appreciation from FUJI, underscoring the profound trust and collaboration between HIWIN and its global customers.

In terms of product innovation, HIWIN continued to receive prestigious recognition in 2025: 1. The Cartesian Robot – KK Series received the Taiwan Excellence Silver Award; 2. The Ballscrew with Dust-Proof Components was awarded the Silver Medal in the National Invention and Creation Awards by the Ministry of Economic Affairs; 3. The High-Speed EDM Milling Head RCH-100E and the Lower-Limb Rehabilitation Robot were awarded the ARSI Excellence Award and Merit Award, respectively, demonstrating HIWIN's technological strength in precision transmission, intelligent modules, and system level integration.

HIWIN also achieved significant ESG-related recognition in 2025: 1. Ranked No. 1 globally in the Machinery and Electrical Equipment industry in the Dow Jones Best-in-Class Indices (DJBIC).; 2. Selected for the Business Weekly Carbon Competitiveness Top 100 for three consecutive years.; 3. Awarded the Taiwan Biodiversity Silver Award.; 4. Honored with the Taiwan Corporate Sustainability Awards(TCSA), including the Top 100 Corporate Sustainability Award and Platinum Award for Sustainability Reporting (Category 1), underscoring HIWIN's long term commitment to sustainable governance and environmental responsibility.

Looking ahead to 2026, amid a highly uncertain global economic environment, HIWIN will continue to demonstrate resilience. As U.S. tariff measures and industrial policy adjustments continue to reshape global trade and supply chain deployment, demand recovery in the Eurozone remains limited, while trends toward trade protectionism and industrial policy driven frameworks intensified, the international operating landscape is becoming increasingly complex. In response, HIWIN will further develop its core technologies, enhance system integration capabilities, and expand localized service capacity, working closely with partners across the value chain to achieve shared success and jointly create a sustainable future.

We sincerely thank all of our long-standing partners for your continued support. Moving forward, HIWIN will remain driven by innovation, fulfill its ESG commitments, and create long-term, sustainable value for all stakeholders. We wish you every success and prosperity.

# **HIWIN Technologies Corp.**

## **Audit and Risk Management Committee's Review Report**

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and proposal for allocation of earnings. The CPA firm of Deloitte & Touche was retained to audit the Company's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and earning allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of the Company. According to the relevant requirements of the Securities and Exchange Act and the Company Law, we hereby submit this report.

Hiwin Technologies Corporation

Chairman of the Audit and Risk Management Committee : Chiang, Cheng -Ho

February 26th, 2026

**INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
Hiwin Technologies Corporation

**Opinion**

We have audited the accompanying consolidated financial statements of Hiwin Technologies Corporation (the “Corporation”) and its subsidiaries (collectively the “Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission 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, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters of the Group's consolidated financial statements for the year ended December 31, 2025 are described as follows:

### Revenue Recognition

The sales of the Group mainly rely on distribution channels. Revenue from the sale of goods is recognized when the Group satisfies the performance obligations. There is a risk that revenue might be recognized even when specific conditions have not been satisfied. Because of the risk of misstatement and materiality of sales revenue generated by distribution channels, we identified the recognition of sales revenue as a key audit matter. The accounting policy on sales revenue recognition is disclosed in Note 4 to the consolidated financial statements.

Our key audit procedures performed in respect of revenue recognition included the following:

1. We understood the internal controls, evaluated the design and implementation of key controls and tested the operating effectiveness of relevant controls over order acceptance and shipping procedures. We selected sample sales transactions from distribution channels and verified that order receipts and the timing of revenue recognition were in accordance with the terms of the transaction.
2. We validated the terms of transactions against sales contracts and orders from major distributors to ensure the consistency between terms of transactions and the timing of revenue recognition. We tested the records of sales returns against source documents and checked whether there was any unusual item during the year and after the balance sheet date.

### **Other Matter**

We have also audited the parent company only financial statements of Hiwin Technologies Corporation as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

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

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 maintain professional skepticism throughout the audit. We also:

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Li-Tung Wu and Hsiao-Fang Yen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

February 26, 2026

Notice to Readers

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

*For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.*

# HIWIN TECHNOLOGIES CORPORATION AND SUBSIDIARIES

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

ASSETS	2025		2024 (After Retrospective Adjustment)	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 7,624,371	14	\$ 7,353,929	14
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	330	-	112	-
Notes receivable from unrelated parties, net (Notes 4, 9 and 20)	530,430	1	569,416	1
Notes receivable from related parties, net (Notes 4, 9, 20 and 28)	556	-	1,091	-
Trade receivables from unrelated parties, net (Notes 4, 9 and 20)	3,886,960	7	3,896,076	7
Trade receivables from related parties, net (Notes 4, 9, 20 and 28)	333	-	810	-
Inventories (Notes 4 and 10)	7,093,796	13	7,407,335	14
Other current assets (Notes 4, 6, 28 and 29)	<u>727,115</u>	<u>2</u>	<u>754,666</u>	<u>1</u>
Total current assets	<u>19,863,891</u>	<u>37</u>	<u>19,983,435</u>	<u>37</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	1,121,345	2	1,601,429	3
Investments accounted for using the equity method (Notes 4 and 12)	368,670	1	305,995	1
Property, plant and equipment (Notes 4, 13, 28 and 29)	29,835,615	55	29,449,620	54
Right-of-use assets (Notes 4, 14, 28 and 29)	653,322	1	710,880	1
Goodwill (Notes 4 and 24)	294,341	-	291,375	1
Deferred tax assets (Notes 4 and 22)	414,789	1	460,799	1
Prepayments for machinery and equipment (Note 15)	1,228,545	2	1,272,595	2
Refundable deposits (Notes 4 and 28)	93,041	-	99,780	-
Other non-current assets (Notes 4 and 9)	<u>302,437</u>	<u>1</u>	<u>259,032</u>	<u>-</u>
Total non-current assets	<u>34,312,105</u>	<u>63</u>	<u>34,451,505</u>	<u>63</u>
<b>TOTAL</b>	<u>\$ 54,175,996</u>	<u>100</u>	<u>\$ 54,434,940</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Short-term borrowings (Notes 16 and 28)	\$ 2,033,445	4	\$ 1,397,394	3
Financial liabilities at fair value through profit or loss - current (Notes 4 and 7)	14,767	-	5,423	-
Contract liabilities - current (Notes 4 and 20)	54,528	-	139,507	-
Notes payable	4,576	-	2,631	-
Trade payables to unrelated parties	3,089,606	6	3,179,444	6
Trade payables to related parties (Note 28)	156,410	-	135,550	-
Other payables (Notes 17 and 28)	1,739,239	3	1,866,050	4
Current tax liabilities (Notes 4 and 22)	136,603	-	211,727	-
Lease liabilities - current (Notes 4, 14 and 28)	99,384	-	101,258	-
Current portion of long-term borrowings (Notes 16, 28 and 29)	977,336	2	1,067,434	2
Other current liabilities (Note 4)	<u>223,852</u>	<u>1</u>	<u>215,618</u>	<u>-</u>
Total current liabilities	<u>8,529,746</u>	<u>16</u>	<u>8,322,036</u>	<u>15</u>
<b>NON-CURRENT LIABILITIES</b>				
Long-term borrowings (Notes 16, 28 and 29)	6,712,084	12	7,562,662	14
Deferred tax liabilities (Notes 4 and 22)	902,908	2	822,748	2
Lease liabilities - non-current (Notes 4, 14 and 28)	419,523	1	470,373	1
Net defined benefit liabilities - non-current (Notes 4 and 18)	104,267	-	141,983	-
Other non-current liabilities (Note 16)	<u>33,848</u>	<u>-</u>	<u>41,000</u>	<u>-</u>
Total non-current liabilities	<u>8,172,630</u>	<u>15</u>	<u>9,038,766</u>	<u>17</u>
Total liabilities	<u>16,702,376</u>	<u>31</u>	<u>17,360,802</u>	<u>32</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE CORPORATION</b>				
Ordinary shares	3,537,923	7	3,537,923	6
Capital surplus	7,479,735	14	7,479,735	14
Retained earnings				
Legal reserve	4,213,350	8	4,028,836	7
Unappropriated earnings	20,949,461	38	20,520,180	38
Other equity	<u>1,165,297</u>	<u>2</u>	<u>1,362,373</u>	<u>3</u>
Total equity attributable to owners of the Corporation	<u>37,345,766</u>	<u>69</u>	<u>36,929,047</u>	<u>68</u>
<b>NON-CONTROLLING INTERESTS</b>	<u>127,854</u>	<u>-</u>	<u>145,091</u>	<u>-</u>
Total equity	<u>37,473,620</u>	<u>69</u>	<u>37,074,138</u>	<u>68</u>
<b>TOTAL</b>	<u>\$ 54,175,996</u>	<u>100</u>	<u>\$ 54,434,940</u>	<u>100</u>

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

## HIWIN TECHNOLOGIES CORPORATION AND SUBSIDIARIES

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

	2025		2024	
	Amount	%	Amount	%
SALES (Notes 4, 20 and 28)	\$ 24,262,638	100	\$ 24,391,684	100
COST OF GOODS SOLD (Notes 10, 21 and 28)	<u>17,284,790</u>	<u>71</u>	<u>17,173,869</u>	<u>71</u>
GROSS PROFIT	<u>6,977,848</u>	<u>29</u>	<u>7,217,815</u>	<u>29</u>
OPERATING EXPENSES (Notes 21 and 28)				
Selling and marketing expenses	1,990,252	8	1,996,083	8
General and administrative expenses	2,319,707	10	2,199,585	9
Research and development expenses	<u>1,024,660</u>	<u>4</u>	<u>963,362</u>	<u>4</u>
Total operating expenses	<u>5,334,619</u>	<u>22</u>	<u>5,159,030</u>	<u>21</u>
PROFIT FROM OPERATIONS	<u>1,643,229</u>	<u>7</u>	<u>2,058,785</u>	<u>8</u>
NON-OPERATING INCOME AND EXPENSES				
Subsidized revenue (Notes 4 and 16)	31,449	-	20,489	-
Finance costs (Notes 4, 21 and 28)	(215,268)	(1)	(178,230)	(1)
Share of profit of associates accounted for using the equity method (Notes 4 and 12)	22,129	-	35,421	-
Interest income (Note 4)	86,772	-	95,380	-
Other income (Notes 4 and 28)	111,044	-	125,671	1
Net foreign exchange gain (Notes 4 and 31)	145,496	1	187,248	1
Other expenses (Note 28)	(11,838)	-	(18,137)	-
Loss on disposal of property, plant and equipment (Notes 4)	(21,640)	-	(38,643)	-
Valuation loss on financial assets (liabilities) at fair value through profit or loss (Note 4)	<u>(27,280)</u>	<u>-</u>	<u>(38,353)</u>	<u>-</u>
Total non-operating income and expenses	<u>120,864</u>	<u>-</u>	<u>190,846</u>	<u>1</u>
PROFIT BEFORE INCOME TAX	1,764,093	7	2,249,631	9
INCOME TAX EXPENSE (Notes 4 and 22)	<u>353,965</u>	<u>1</u>	<u>386,817</u>	<u>1</u>
NET PROFIT FOR THE YEAR	<u>1,410,128</u>	<u>6</u>	<u>1,862,814</u>	<u>8</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Note 4)				
Items that will not be reclassified subsequently to profit or loss:				

(Continued)

# HIWIN TECHNOLOGIES CORPORATION AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

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

	2025		2024	
	Amount	%	Amount	%
Remeasurement of defined benefit plans (Note 18)	\$ 29,159	-	\$ 13,670	-
Unrealized gain(loss) on investments in equity instruments at fair value through other comprehensive income	(478,551)	(2)	765,228	3
Income tax relating to items that will not be reclassified subsequently to profit or loss (Note 22)	(3,133)	-	(1,290)	-
	<u>(452,525)</u>	<u>(2)</u>	<u>777,608</u>	<u>3</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	349,134	1	206,224	1
Income tax relating to items that may be reclassified subsequently to profit or loss (Note 22)	(67,787)	-	(41,337)	-
	<u>281,347</u>	<u>1</u>	<u>164,887</u>	<u>1</u>
Other comprehensive income for the year, net of income tax	<u>(171,178)</u>	<u>(1)</u>	<u>942,495</u>	<u>4</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 1,238,950</u>	<u>5</u>	<u>\$ 2,805,309</u>	<u>12</u>
NET PROFIT (LOSS) ATTRIBUTABLE TO:				
Owners of the Corporation	\$ 1,525,866	6	\$ 1,971,948	8
Non-controlling interests	(115,738)	-	(109,134)	-
	<u>\$ 1,410,128</u>	<u>6</u>	<u>\$ 1,862,814</u>	<u>8</u>
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:				
Owners of the Corporation	\$ 1,352,899	6	\$ 2,911,229	12
Non-controlling interests	(113,949)	(1)	(105,920)	-
	<u>\$ 1,238,950</u>	<u>5</u>	<u>\$ 2,805,309</u>	<u>12</u>
EARNINGS PER SHARE (Note 23)				
Basic	<u>\$ 4.31</u>		<u>\$ 5.57</u>	
Diluted	<u>\$ 4.30</u>		<u>\$ 5.56</u>	

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

(Concluded)

# HIWIN TECHNOLOGIES CORPORATION AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Dividends Per Share)

	Equity Attributable to Owners of the Corporation (Notes 19 and 25)								
	Ordinary Shares	Capital Surplus	Retained Earnings		Other Equity		Total	Non-controlling Interests (Notes 11 and 25)	Total Equity
			Legal Reserve	Unappropriated Earnings (Notes 8 and 25)	Exchange Differences on Translating the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income			
BALANCE ON JANUARY 1, 2024	\$ 3,537,923	\$ 7,479,735	\$ 3,821,341	\$ 19,767,009	\$ (280,839)	\$ 672,855	\$ 34,998,024	\$ 116,301	\$ 35,114,325
Appropriation of 2023 earnings									
Legal reserve	-	-	207,495	(207,495)	-	-	-	-	-
Cash dividends - NT\$2.5 per share	-	-	-	(884,481)	-	-	(884,481)	-	(884,481)
	-	-	207,495	(1,091,976)	-	-	(884,481)	-	(884,481)
Changes in percentage of ownership interests in subsidiaries	-	-	-	(95,725)	-	-	(95,725)	95,725	-
Disposal of investments in equity instruments as at fair value through other comprehensive income	-	-	-	(40,045)	-	40,045	-	-	-
Changes in non-controlling interests	-	-	-	-	-	-	-	38,985	38,985
Net profit (loss) for the year ended December 31, 2024	-	-	-	1,971,948	-	-	1,971,948	(109,134)	1,862,814
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	8,969	165,084	765,228	939,281	3,214	942,495
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	1,980,917	165,084	765,228	2,911,229	(105,920)	2,805,309
BALANCE ON DECEMBER 31, 2024	3,537,923	7,479,735	4,028,836	20,520,180	(115,755)	1,478,128	36,929,047	145,091	37,074,138
Appropriation of 2024 earnings									
Legal reserve	-	-	184,514	(184,514)	-	-	-	-	-
Cash dividends - NT\$2.4 per share	-	-	-	(849,101)	-	-	(849,101)	-	(849,101)
	-	-	184,514	(1,033,615)	-	-	(849,101)	-	(849,101)
Difference between consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	-	-	-	(142)	-	-	(142)	(11)	(153)
Changes in percentage of ownership interests in subsidiaries	-	-	-	(86,937)	-	-	(86,937)	86,937	-
Changes in non-controlling interests	-	-	-	-	-	-	-	9,786	9,786
Net profit (loss) for the year ended December 31, 2025	-	-	-	1,525,866	-	-	1,525,866	(115,738)	1,410,128
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	24,109	281,475	(478,551)	(172,967)	1,789	(171,178)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	1,549,975	281,475	(478,551)	1,352,899	(113,949)	1,238,950
BALANCE ON DECEMBER 31, 2025	\$ 3,537,923	\$ 7,479,735	\$ 4,213,350	\$ 20,949,461	\$ 165,720	\$ 999,577	\$ 37,345,766	\$ 127,854	\$ 37,473,620

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

# HIWIN TECHNOLOGIES CORPORATION AND SUBSIDIARIES

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

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 1,764,093	\$ 2,249,631
Adjustments for:		
Depreciation expenses	2,302,621	2,272,470
Amortization expenses	55,308	62,244
Expected credit loss recognized on trade receivables	10,921	6,993
Net loss on fair value changes of financial assets and liabilities at fair value through profit or loss	14,437	5,311
Finance costs	215,268	178,230
Interest income	(86,772)	(95,380)
Dividend income	(2,416)	(9,730)
Share of profit of associates accounted for using the equity method	(22,129)	(35,421)
Loss on disposal of property, plant and equipment	21,640	38,643
Gain on disposal of investments accounted for using the equity method	-	(32,223)
Write-downs (reversed) of inventories	(64,435)	207,373
Unrealized foreign currency exchange (gain) loss, net	(123,989)	12,074
Others	(1,156)	29
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	(5,311)	9,738
Notes receivable	33,690	9,071
Trade receivables	162,745	(843,499)
Inventories	780,158	254,158
Other current assets	78,148	(120,603)
Contract liabilities	(84,948)	2,116
Notes payable	1,945	(3,879)
Trade payables	(136,260)	415,867
Other payables	(55,712)	(82,400)
Other current liabilities	(885)	20,470
Net defined benefit liabilities	(34,512)	(13,916)
Cash generated from operations	4,822,449	4,507,367
Interest received	83,414	95,533
Dividend received	2,416	9,730
Interest paid	(225,876)	(192,193)
Income tax paid	(405,162)	(801,816)
Net cash generated from operating activities	<u>4,277,241</u>	<u>3,618,621</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of financial assets at fair value through other comprehensive income	-	11,308
Proceeds from refunds from financial assets at fair value through other comprehensive income capital premium	1,533	2,000
Net cash outflow on acquisition of subsidiary (Note 24)	-	(140,693)
Payments for property, plant and equipment	(1,691,702)	(2,881,118)

(Continued)

# HIWIN TECHNOLOGIES CORPORATION AND SUBSIDIARIES

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

	2025	2024
Proceeds from disposal of property, plant and equipment	\$ 22,732	\$ 14,793
Decrease in refundable deposits	5,963	9,681
Increase in other non-current assets	(82,317)	(76,743)
Increase in prepayments for machinery and equipment	(1,074,084)	(833,297)
Dividends received from associates	<u>-</u>	<u>11,347</u>
Net cash used in investing activities	<u>(2,817,875)</u>	<u>(3,882,722)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net increase (decrease) in short-term borrowings	617,936	(98,363)
Proceeds from long-term borrowings	355,761	1,802,043
Repayments of long-term borrowings	(1,290,489)	(700,593)
Repayment of the principal portion of lease liabilities	(136,508)	(176,353)
Increase (decrease) in other non-current liabilities	14,698	(191)
Dividends paid to owners of the Corporation	(849,101)	(884,481)
Acquisition of additional interests in subsidiaries	(153)	-
Changes in non-controlling interests	<u>9,786</u>	<u>38,985</u>
Net cash used in financing activities	<u>(1,278,070)</u>	<u>(18,953)</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>		
	<u>89,146</u>	<u>72,983</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	270,442	(210,071)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<u>7,353,929</u>	<u>7,564,000</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<u>\$ 7,624,371</u>	<u>\$ 7,353,929</u>

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

(Concluded)

## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
Hiwin Technologies Corporation

### **Opinion**

We have audited the accompanying parent company only financial statements of Hiwin Technologies Corporation (the “Company”), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the “parent company only financial statements”).

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

### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation 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, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Key Audit Matters**

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

The key audit matters of the parent company only financial statements for the year ended December 31, 2025 are described as follows:

### Revenue Recognition

The sales of the Company mainly rely on distribution channels. Revenue from the sale of goods is recognized when the Company satisfies the performance obligations. There is a risk that revenue might be recognized even when specific conditions have not been satisfied. Because of the risk of misstatement and materiality of sales revenue generated by distribution channels, we identified the recognition of sales revenue as a key audit matter. The accounting policy on sales revenue recognition is disclosed in Note 4 to the parent company only financial statements.

Our key audit procedures performed in respect of revenue recognition included the following:

1. We understood the internal controls, evaluated the design and implementation of key controls and tested the operating effectiveness of relevant controls over order acceptance and shipping procedures. We selected sample sales transactions from distribution channels and verified that order receipts and the timing of the revenue recognition were in accordance with the terms of the transaction.
2. We validated the terms of transactions against sales contracts and orders from major distributors to ensure the consistency between terms of transactions and the timing of the revenue recognition. We tested the records of sales returns against source documents and checked whether there was any unusual item during the year and after the balance sheet date.

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

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

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

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Li-Tung Wu and Hsiao-Fang Yen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

February 26, 2026

Notice to Readers

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

*For the convenience of readers, the independent auditors' report and the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and parent company only financial statements shall prevail.*

# HIWIN TECHNOLOGIES CORPORATION

## BALANCE SHEETS

DECEMBER 31, 2025 AND 2024

(In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 3,313,251	7	\$ 4,268,148	9
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	330	-	112	-
Notes receivable from unrelated parties, net (Notes 4, 9 and 19)	47,973	-	81,857	-
Trade receivables from unrelated parties, net (Notes 4, 9 and 19)	2,199,545	5	2,210,540	5
Trade receivables from related parties, net (Notes 4, 9, 19 and 26)	2,309,295	5	2,185,245	5
Inventories (Notes 4 and 10)	3,694,167	8	3,943,657	8
Other current assets (Notes 4, 26 and 27)	377,551	1	347,973	1
Total current assets	11,942,112	26	13,037,532	28
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	1,121,345	2	1,601,429	3
Investments accounted for using the equity method (Notes 4, 11, 23 and 26)	9,151,788	20	8,347,469	18
Property, plant and equipment (Notes 4, 12, 26 and 27)	22,385,010	48	22,147,553	47
Right-of-use assets (Notes 4, 13 and 26)	150,714	-	177,382	-
Deferred tax assets (Notes 4 and 21)	311,248	1	383,673	1
Prepayments for machinery and equipment (Notes 14 and 26)	1,214,952	3	1,250,105	3
Refundable deposits (Notes 4 and 26)	12,486	-	13,834	-
Prepaid investments (Notes 11 and 26)	62,130	-	-	-
Other non-current assets (Note 4)	54,421	-	33,578	-
Total non-current assets	34,464,094	74	33,955,023	72
<b>TOTAL</b>	<b>\$ 46,406,206</b>	<b>100</b>	<b>\$ 46,992,555</b>	<b>100</b>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Financial liabilities at fair value through profit or loss - current (Notes 4 and 7)	\$ 14,767	-	\$ 5,423	-
Contract liabilities - current (Notes 4 and 19)	17,137	-	67,018	-
Notes payable	4,576	-	2,631	-
Trade payables to unrelated parties	2,777,637	6	2,955,567	6
Trade payables to related parties (Note 26)	11,608	-	25,565	-
Other payables (Notes 16 and 26)	1,225,247	3	1,290,559	3
Current tax liabilities (Notes 4 and 21)	100,408	1	194,184	-
Lease liabilities - current (Notes 4, 13 and 26)	42,058	-	39,925	-
Current portion of long-term borrowings (Notes 15 and 27)	557,442	1	393,884	1
Other current liabilities (Note 4)	49,197	-	47,697	-
Total current liabilities	4,800,077	11	5,022,453	10
<b>NON-CURRENT LIABILITIES</b>				
Long-term borrowings (Notes 15 and 27)	2,936,151	6	3,703,029	8
Deferred tax liabilities (Notes 4 and 21)	858,629	2	771,343	2
Lease liabilities - non-current (Notes 4, 13 and 26)	109,639	-	138,263	-
Net defined benefit liabilities - non-current (Notes 4 and 17)	67,893	-	93,873	-
Guarantee deposits	1,610	-	3,297	-
Credit balance for investments accounted for using the equity method (Notes 4, 11, 23 and 26)	266,500	1	308,909	1
Other non-current liabilities (Note 15)	19,941	-	22,341	-
Total non-current liabilities	4,260,363	9	5,041,055	11
Total liabilities	9,060,440	20	10,063,508	21
<b>EQUITY</b>				
Ordinary shares	3,537,923	8	3,537,923	8
Capital surplus	7,479,735	16	7,479,735	16
Retained earnings				
Legal reserve	4,213,350	9	4,028,836	8
Unappropriated earnings	20,949,461	45	20,520,180	44
Other equity	1,165,297	2	1,362,373	3
Total equity	37,345,766	80	36,929,047	79
<b>TOTAL</b>	<b>\$ 46,406,206</b>	<b>100</b>	<b>\$ 46,992,555</b>	<b>100</b>

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

# HIWIN TECHNOLOGIES CORPORATION

## PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

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

	2025		2024	
	Amount	%	Amount	%
SALES (Notes 4, 19 and 26)	\$ 17,462,527	100	\$ 18,236,021	100
COST OF GOODS SOLD (Notes 10, 20 and 26)	<u>13,739,305</u>	<u>79</u>	<u>13,814,511</u>	<u>76</u>
GROSS PROFIT	3,723,222	21	4,421,510	24
REALIZED GAIN ON TRANSACTIONS WITH ASSOCIATE (Note 4)	<u>196,841</u>	<u>1</u>	<u>46,855</u>	<u>1</u>
REALIZED GROSS PROFIT	<u>3,920,063</u>	<u>22</u>	<u>4,468,365</u>	<u>25</u>
OPERATING EXPENSES (Notes 20 and 26)				
Selling and marketing expenses	358,927	2	366,050	2
General and administrative expenses	921,315	5	919,228	5
Research and development expenses	<u>894,553</u>	<u>5</u>	<u>830,251</u>	<u>5</u>
Total operating expenses	<u>2,174,795</u>	<u>12</u>	<u>2,115,529</u>	<u>12</u>
PROFIT FROM OPERATIONS	<u>1,745,268</u>	<u>10</u>	<u>2,352,836</u>	<u>13</u>
NON-OPERATING INCOME AND EXPENSES				
Subsidized revenue (Notes 4 and 15)	7,988	-	7,377	-
Finance costs (Notes 4, 20 and 26)	(64,203)	-	(38,936)	-
Share of profit (loss) of subsidiaries and associates accounted for using the equity method (Notes 4 and 11)	(70,753)	-	(308,424)	(2)
Interest income (Notes 4 and 26)	30,724	-	39,329	-
Other income (Notes 4 and 26)	101,661	-	79,555	1
Net foreign exchange gain (Notes 4 and 29)	139,994	1	233,087	1
Other expenses (Note 26)	(90,514)	(1)	(340)	-
Loss on disposal of property, plant and equipment (Notes 4 and 26)	(25,662)	-	(39,477)	-
Valuation loss on financial assets (liabilities) at fair value through profit or loss (Note 4)	<u>(27,280)</u>	<u>-</u>	<u>(38,353)</u>	<u>-</u>
Total non-operating income and expenses	<u>1,955</u>	<u>-</u>	<u>(66,182)</u>	<u>-</u>
PROFIT BEFORE INCOME TAX	1,747,223	10	2,286,654	13
INCOME TAX EXPENSE (Notes 4 and 21)	<u>221,357</u>	<u>1</u>	<u>314,706</u>	<u>2</u>
NET PROFIT FOR THE YEAR	<u>1,525,866</u>	<u>9</u>	<u>1,971,948</u>	<u>11</u>

(Continued)

# HIWIN TECHNOLOGIES CORPORATION

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

	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS) (Note 4)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Note 17)	\$ 15,667	-	\$ 6,450	-
Unrealized gain (loss) on investment in equity instruments at fair value through other comprehensive income	(478,551)	(3)	765,228	4
Share of other comprehensive income of subsidiaries and associates accounted for using the equity method	11,575	-	3,809	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Note 21)	<u>(3,133)</u>	<u>-</u>	<u>(1,290)</u>	<u>-</u>
	<u>(454,442)</u>	<u>(3)</u>	<u>774,197</u>	<u>4</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	338,940	2	206,683	1
Share of the other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method	10,322	-	(262)	-
Income tax relating to items that may be reclassified subsequently to profit or loss (Note 21)	<u>(67,787)</u>	<u>-</u>	<u>(41,337)</u>	<u>-</u>
	<u>281,475</u>	<u>2</u>	<u>165,084</u>	<u>1</u>
Other comprehensive income (loss) for the year, net of income tax	<u>(172,967)</u>	<u>(1)</u>	<u>939,281</u>	<u>5</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 1,352,899</u>	<u>8</u>	<u>\$ 2,911,229</u>	<u>16</u>
EARNINGS PER SHARE (Note 22)				
Basic	<u>\$ 4.31</u>		<u>\$ 5.57</u>	
Diluted	<u>\$ 4.30</u>		<u>\$ 5.56</u>	

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

# HIWIN TECHNOLOGIES CORPORATION

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

	Ordinary Shares (Note 18)	Capital Surplus (Note 18)	Retained Earnings (Notes 18 and 23)		Other Equity (Note 4)		Total Equity
			Legal Reserve	Unappropriated Earnings	Exchange Differences on Translating the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	
BALANCE ON JANUARY 1, 2024	\$ 3,537,923	\$ 7,479,735	\$ 3,821,341	\$ 19,767,009	\$ (280,839)	\$ 672,855	\$ 34,998,024
Appropriation of 2023 earnings							
Legal reserve	-	-	207,495	(207,495)	-	-	-
Cash dividends - NT\$2.5 per share	-	-	-	(884,481)	-	-	(884,481)
	-	-	207,495	(1,091,976)	-	-	(884,481)
Changes in percentage of ownership interests in subsidiaries	-	-	-	(95,725)	-	-	(95,725)
Disposal of investments in equity instruments as at fair value through other comprehensive income	-	-	-	(40,045)	-	40,045	-
Net profit for the year ended December 31, 2024	-	-	-	1,971,948	-	-	1,971,948
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	8,969	165,084	765,228	939,281
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	1,980,917	165,084	765,228	2,911,229
BALANCE ON DECEMBER 31, 2024	3,537,923	7,479,735	4,028,836	20,520,180	(115,755)	1,478,128	36,929,047
Appropriation of 2024 earnings							
Legal reserve	-	-	184,514	(184,514)	-	-	-
Cash dividends - NT\$2.4 per share	-	-	-	(849,101)	-	-	(849,101)
	-	-	184,514	(1,033,615)	-	-	(849,101)
Difference between consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	-	-	-	(142)	-	-	(142)
Changes in percentage of ownership interests in subsidiaries	-	-	-	(86,937)	-	-	(86,937)
Net profit for the year ended December 31, 2025	-	-	-	1,525,866	-	-	1,525,866
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	24,109	281,475	(478,551)	(172,967)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	1,549,975	281,475	(478,551)	1,352,899
BALANCE ON DECEMBER 31, 2025	\$ 3,537,923	\$ 7,479,735	\$ 4,213,350	\$ 20,949,461	\$ 165,720	\$ 999,577	\$ 37,345,766

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

# HIWIN TECHNOLOGIES CORPORATION

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

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 1,747,223	\$ 2,286,654
Adjustments for:		
Depreciation expenses	1,792,065	1,771,820
Amortization expenses	25,637	14,062
Expected credit loss recognized on trade receivables	2,196	117
Net loss on fair value changes of financial assets and liabilities at fair value through profit or loss	14,437	5,311
Finance costs	64,203	38,936
Interest income	(30,724)	(39,329)
Dividend income	(2,416)	(1,897)
Share of profit or loss of subsidiaries and associates accounted for using the equity method	70,753	308,424
Loss on disposal of property, plant and equipment	25,662	39,477
Write-downs (reversed) of inventories	(47,000)	34,000
Realized gains on transactions with associate	(196,841)	(46,855)
Unrealized gain on foreign currency exchange, net	(122,472)	(12,725)
Others	(3,362)	(1,562)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	(5,311)	9,738
Notes receivable	33,884	877
Trade receivables	7,468	(760,365)
Inventories	518,198	186,135
Other current assets	50,340	78,777
Contract liabilities	(49,881)	17,724
Notes payable	1,945	(3,514)
Trade payables	(191,972)	409,614
Other payables	(58,919)	(60,961)
Other current liabilities	1,500	587
Net defined benefit liabilities	(10,313)	(10,286)
Cash generated from operations	<u>3,636,300</u>	<u>4,264,759</u>
Interest received	30,902	39,482
Dividend received	2,416	1,897
Interest paid	(64,453)	(40,410)
Income tax paid	<u>(306,437)</u>	<u>(706,336)</u>
Net cash generated from operating activities	<u>3,298,728</u>	<u>3,559,392</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of financial assets at fair value through other comprehensive income	-	11,308
Proceeds from refunds from financial assets at fair value through other comprehensive income capital premium	1,533	2,000
Payments for property, plant and equipment	(1,150,698)	(2,034,962)
Proceeds from disposal of property, plant and equipment	4,747	10,177

(Continued)

# HIWIN TECHNOLOGIES CORPORATION

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

	2025	2024
Decrease in refundable deposits	\$ 1,348	\$ 1,205
Increase in other non-current assets	(47,154)	(25,817)
Increase in prepayments for machinery and equipment	<u>(1,043,882)</u>	<u>(862,750)</u>
Net cash used in investing activities	<u>(2,234,106)</u>	<u>(2,898,839)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from long-term borrowings	1,000	978,500
Repayments of long-term borrowings	(609,223)	(388,195)
Increase (Decrease) in guarantee deposit	(1,687)	417
Repayment of the principal portion of lease liabilities	(51,496)	(76,979)
Dividends paid	(849,101)	(884,481)
Acquisition of additional interests in subsidiaries	(446,882)	(502,847)
Increase in prepayments for investments	<u>(62,130)</u>	<u>-</u>
Net cash used in financing activities	<u>(2,019,519)</u>	<u>(873,585)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(954,897)	(213,032)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>4,268,148</u>	<u>4,481,180</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 3,313,251</u>	<u>\$ 4,268,148</u>

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

# HIWIN Technologies Corp.

## 2025 Earnings Distribution Table

Unit: NTD dollars

Undistributed retained earnings at the beginning of the period	19,486,564,323
Retained earnings adjusted for investments using the equity method	(75,503,861)
Defined benefit plan remeasurement recognized in retained earnings	12,534,147
Net profit for the period	1,525,866,016
Provision of legal reserve (10%)	(146,289,630)
Earning available for distribution for the current period	20,803,170,995
Assign items	
Shareholders' dividends (6%)	212,275,344
Cash dividends (14%)	495,309,136
Undistributed retained earnings at the end of the period	20,095,586,515

## HIWIN Technologies Corp.

### Comparison Table of Amendments to the Articles of Incorporation

Amended Provisions	Original Provisions	Explanation of Amendment
<p>Article 24 The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all Independent Directors. Matters concerning the number of committee members, terms of office, scope of authority, and rules of procedure of the Audit Committee shall be governed by the relevant provisions of the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and shall be separately prescribed in the Charter of the <u>Audit and Risk Management</u> Committee. The Company may, as required by its business operations, establish other functional committees, the establishment and powers of which shall be handled in accordance with the regulations of the competent authority.</p>	<p>Article 24 The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all Independent Directors. Matters concerning the number of committee members, terms of office, scope of authority, and rules of procedure of the Audit Committee shall be governed by the relevant provisions of the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies, and shall be separately prescribed in the Charter of the <u>Audit Committee</u>. The Company may, as required by its business operations, establish other functional committees, the establishment and powers of which shall be handled in accordance with the regulations of the competent authority.</p>	<p>To align with the renaming of the Audit Committee</p>
<p><u>Article 35</u> <u>These Articles of Incorporation shall become effective upon approval by the Shareholders' Meeting. The same shall apply to any amendments hereto.</u></p>		<p>To enhance corporate governance.</p>
<p><u>Article 36</u></p>	<p><u>Article 35</u></p>	<p>Revision of article number and addition of</p>

Amended Provisions	Original Provisions	Explanation of Amendment
<p>These Articles of Incorporation were unanimously agreed upon by all the promoters of the Company on September 26, 1989. The first amendment was made on October 12, 1989. The second amendment was made on November 20, 1989. The third amendment was made on May 30, 1990. The fourth amendment was made on September 24, 1990. The fifth amendment was made on October 26, 1990. The sixth amendment was made on November 17, 1990. The seventh amendment was made on June 26, 1991. The eighth amendment was made on October 24, 1991. The ninth amendment was made on July 24, 1992. The tenth amendment was made on July 30, 1993. The eleventh amendment was made on June 27, 1994. The twelfth amendment was made on October 29, 1994. The thirteenth amendment was made on April 10, 1995. The fourteenth amendment was made on December 4, 1995. The fifteenth amendment was made on December 30, 1995. The sixteenth amendment was made on June 28, 1996. The seventeenth amendment was made on June 30, 1999. The eighteenth</p>	<p>These Articles of Incorporation were unanimously agreed upon by all the promoters of the Company on September 26, 1989. The first amendment was made on October 12, 1989. The second amendment was made on November 20, 1989. The third amendment was made on May 30, 1990. The fourth amendment was made on September 24, 1990. The fifth amendment was made on October 26, 1990. The sixth amendment was made on November 17, 1990. The seventh amendment was made on June 26, 1991. The eighth amendment was made on October 24, 1991. The ninth amendment was made on July 24, 1992. The tenth amendment was made on July 30, 1993. The eleventh amendment was made on June 27, 1994. The twelfth amendment was made on October 29, 1994. The thirteenth amendment was made on April 10, 1995. The fourteenth amendment was made on December 4, 1995. The fifteenth amendment was made on December 30, 1995. The sixteenth amendment was made on June 28, 1996. The seventeenth amendment was made on June 30, 1999. The eighteenth</p>	<p>the amendment date.</p>

Amended Provisions	Original Provisions	Explanation of Amendment
<p>amendment was made on June 30, 2000. The nineteenth amendment was made on June 28, 2001. The twentieth amendment was made on June 28, 2002. The twenty-first amendment was made on June 30, 2004. The twenty-second amendment was made on June 30, 2005. The twenty-third amendment was made on June 28, 2006. The twenty-fourth amendment was made on June 26, 2007. The twenty-fifth amendment was made on June 25, 2008. The twenty-sixth amendment was made on June 24, 2009. The twenty-seventh amendment was made on June 22, 2010. The twenty-eighth amendment was made on June 8, 2011. The twenty-ninth amendment was made on June 28, 2012. The thirtieth amendment was made on June 28, 2013. The thirty-first amendment was made on June 25, 2015. The thirty-second amendment was made on June 28, 2016. The thirty-third amendment was made on June 28, 2019. The thirty-fourth amendment was made on July 26, 2021. The thirty-fifth amendment was made on June 27,</p>	<p>amendment was made on June 30, 2000. The nineteenth amendment was made on June 28, 2001. The twentieth amendment was made on June 28, 2002. The twenty-first amendment was made on June 30, 2004. The twenty-second amendment was made on June 30, 2005. The twenty-third amendment was made on June 28, 2006. The twenty-fourth amendment was made on June 26, 2007. The twenty-fifth amendment was made on June 25, 2008. The twenty-sixth amendment was made on June 24, 2009. The twenty-seventh amendment was made on June 22, 2010. The twenty-eighth amendment was made on June 8, 2011. The twenty-ninth amendment was made on June 28, 2012. The thirtieth amendment was made on June 28, 2013. The thirty-first amendment was made on June 25, 2015. The thirty-second amendment was made on June 28, 2016. The thirty-third amendment was made on June 28, 2019. The thirty-fourth amendment was made on July 26, 2021. The thirty-fifth amendment was made on June 27,</p>	

Amended Provisions	Original Provisions	Explanation of Amendment
2022. The thirty-sixth amendment was made on May 28, 2025. <u>The thirty-seventh amendment was made on May 27, 2026.</u>	2022. The thirty-sixth amendment was made on May 28, 2025.	

## HIWIN Technologies Corp.

### Comparison Table of Amendments to the Procedures for Acquisition or Disposal of Assets

Amended Provisions	Original Provisions	Explanation of Amendment
<p>Article 7 Related Party transactions (Contents omitted.)</p> <p>2. Where the Company acquires or disposes of real property or right-of-use assets thereof from or to related parties, or engages in transactions with related parties involving assets other than real property or right-of-use assets, and the transaction amount reaches 20% or more of the Company's paid-in capital, 10% or more of total assets, or NT\$300 million or more, except for the trading of domestic government bonds, bonds with repurchase or resale agreements, or the subscription for or redemption of domestic money market funds issued by securities investment trust enterprises, the following information shall be submitted to and approved by a majority of the total members of the <u>Audit and Risk Management Committee</u>, and thereafter submitted to the Board of Directors for approval, mutatis mutandis applying Article 13, Paragraph 3 hereof, before entering into the transaction contract and making payment. In addition, relevant public announcement and reporting shall be made in accordance with Article 10 of these Procedures.</p>	<p>Article 7 Related Party transactions (Contents omitted.)</p> <p>2. Where the Company acquires or disposes of real property or right-of-use assets thereof from or to related parties, or engages in transactions with related parties involving assets other than real property or right-of-use assets, and the transaction amount reaches 20% or more of the Company's paid-in capital, 10% or more of total assets, or NT\$300 million or more, except for the trading of domestic government bonds, bonds with repurchase or resale agreements, or the subscription for or redemption of domestic money market funds issued by securities investment trust enterprises, the following information shall be submitted to and approved by a majority of the total members of the <u>Audit Committee</u>, and thereafter submitted to the Board of Directors for approval, mutatis mutandis applying Article 13, Paragraph 3 hereof, before entering into the transaction contract and making payment. In addition, relevant public announcement and reporting shall be made in accordance with Article 10 of these Procedures.</p>	<p>To align with the renaming of the Audit Committee.</p>

Amended Provisions	Original Provisions	Explanation of Amendment
<p>(Contents omitted.) Any portion that has already been submitted for approval by the <u>Audit and Risk Management Committee</u> and approved or ratified by the Shareholders' Meeting and the Board of Directors in accordance with these Regulations shall be exempted from further inclusion.</p> <p>(Contents omitted.) 7. Where the appraisal results conducted pursuant to Paragraphs 3 through 6 and Paragraph 8 of this Article are all lower than the transaction price, the Company shall carry out the following subparagraphs (1) through (3):</p> <p>(1) The difference between the transaction price of the real property or right-of-use asset and the appraised cost shall, in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act, be appropriated to a special surplus reserve, which shall not be distributed or used for capitalization through issuance of bonus shares. Where the investor adopting the equity method for investment in the Company is a public company, such investor shall also appropriate a special surplus reserve in proportion to its shareholding based on the amount so appropriated.</p> <p>(2) The <u>Audit and Risk Management Committee</u> shall</p>	<p>(Contents omitted.) Any portion that has already been submitted for approval by the <u>Audit Committee</u> and approved or ratified by the Shareholders' Meeting and the Board of Directors in accordance with these Regulations shall be exempted from further inclusion.</p> <p>(Contents omitted.) 7. Where the appraisal results conducted pursuant to Paragraphs 3 through 6 and Paragraph 8 of this Article are all lower than the transaction price, the Company shall carry out the following subparagraphs (1) through (3):</p> <p>(1) The difference between the transaction price of the real property or right-of-use asset and the appraised cost shall, in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act, be appropriated to a special surplus reserve, which shall not be distributed or used for capitalization through issuance of bonus shares. Where the investor adopting the equity method for investment in the Company is a public company, such investor shall also appropriate a special surplus reserve in proportion to its shareholding based on the amount so appropriated.</p> <p>(2) The <u>Audit Committee</u> shall act in accordance with Article</p>	

Amended Provisions	Original Provisions	Explanation of Amendment
act in accordance with Article 218 of the Company Act.	218 of the Company Act.	
<p>Article 8 Engagement in Derivative Transactions (Contents omitted.)</p> <p>9. Internal Audit System: Internal auditors shall periodically evaluate the adequacy of the internal control system for derivative transactions and shall conduct monthly audits of the trading department’s compliance with these Procedures. An audit report shall be prepared accordingly. In the event of any material violation, written notice shall be given to the <u>Audit and Risk Management Committee</u>.</p>	<p>Article 8 Engagement in Derivative Transactions (Contents omitted.)</p> <p>9. Internal Audit System: Internal auditors shall periodically evaluate the adequacy of the internal control system for derivative transactions and shall conduct monthly audits of the trading department’s compliance with these Procedures. An audit report shall be prepared accordingly. In the event of any material violation, written notice shall be given to the <u>Audit Committee</u>.</p>	To align with the renaming of the Audit Committee
<p>Article 12 Provisions Governing the Acquisition or Disposition of Assets by Subsidiaries (Contents omitted.)</p> <p>3. When the Company’s internal auditors conduct audits at subsidiary companies in accordance with the annual audit plan, they shall also review the implementation of the subsidiaries’ procedures for the acquisition and disposition of assets. If any deficiencies are identified, written notice shall be promptly given to the <u>Audit and Risk Management Committee</u>, and the internal auditors shall continue to follow up on the status of improvements. A follow-up report shall be prepared and submitted to the <u>Audit and Risk Management Committee</u>.</p>	<p>Article 12 Provisions Governing the Acquisition or Disposition of Assets by Subsidiaries (Contents omitted.)</p> <p>3. When the Company’s internal auditors conduct audits at subsidiary companies in accordance with the annual audit plan, they shall also review the implementation of the subsidiaries’ procedures for the acquisition and disposition of assets. If any deficiencies are identified, written notice shall be promptly given to the <u>Audit Committee</u>, and the internal auditors shall continue to follow up on the status of improvements. A follow-up report shall be prepared and submitted to the <u>Audit Committee</u>.</p>	To align with the renaming of the Audit Committee

Amended Provisions	Original Provisions	Explanation of Amendment
<p>Article 13 Other Material Matters</p> <p>1. If any opinions issued by professional appraisers or certified public accountants engaged under these Procedures involve any false representation, concealment, or misstatement, the Company, the professional appraisers, and the certified public accountants shall bear legal liability in accordance with applicable laws and regulations.</p> <p>2. The adoption or amendment of these Procedures shall be subject to the approval of a majority of the total members of the <u>Audit and Risk Management Committee</u>, followed by approval by the Board of Directors, and shall be implemented upon submission to and approval by the Shareholders' Meeting.</p> <p>3. Where the approval of a majority of the total members of the <u>Audit and Risk Management Committee</u> as set forth in the preceding paragraph is not obtained, such matter may be approved by at least two-thirds of the total members of the Board of Directors. The resolution of the <u>Audit and Risk Management Committee</u> shall be recorded in the minutes of the Board of Directors' meeting. The term "total members of the <u>Audit and Risk Management Committee</u>" and "total members of the Board of Directors" shall refer</p>	<p>Article 13 Other Material Matters</p> <p>1. If any opinions issued by professional appraisers or certified public accountants engaged under these Procedures involve any false representation, concealment, or misstatement, the Company, the professional appraisers, and the certified public accountants shall bear legal liability in accordance with applicable laws and regulations.</p> <p>2. The adoption or amendment of these Procedures shall be subject to the approval of a majority of the total members of the <u>Audit Committee</u>, followed by approval by the Board of Directors, and shall be implemented upon submission to and approval by the Shareholders' Meeting.</p> <p>3. Where the approval of a majority of the total members of the <u>Audit Committee</u> as set forth in the preceding paragraph is not obtained, such matter may be approved by at least two-thirds of the total members of the Board of Directors. The resolution of the <u>Audit Committee</u> shall be recorded in the minutes of the Board of Directors' meeting. The term "total members of the <u>Audit Committee</u>" and "total members of the Board of Directors" shall refer to those actually in office at the time.</p>	<p>To align with the renaming of the Audit Committee</p>

Amended Provisions	Original Provisions	Explanation of Amendment
<p>to those actually in office at the time.</p> <p>4. Any material asset transaction or derivative transaction shall be subject to the approval of a majority of the total members of the <u>Audit and Risk Management Committee</u> and be submitted to the Board of Directors for resolution, mutatis mutandis applying the provisions of Paragraph 3 of this Article.</p>	<p>4. Any material asset transaction or derivative transaction shall be subject to the approval of a majority of the total members of the <u>Audit Committee</u> and be submitted to the Board of Directors for resolution, mutatis mutandis applying the provisions of Paragraph 3 of this Article.</p>	
<p>V. (Omitted.)</p> <p>The thirteenth amendment was made on June 27, 2022.</p> <p><u>The fourteenth amendment was made on May 27, 2026.</u></p>	<p>V. (Omitted.)</p> <p>The thirteenth amendment was made on June 27, 2022.</p>	<p>Addition of the amendment date.</p>

## HIWIN Technologies Corp.

Comparison Table of Amendments to the Procedures for Endorsements and Guarantees

Amended Provisions	Original Provisions	Explanation of Amendment
<p>Article 10: Internal Control and Audit</p> <p>1. Upon the occurrence of any endorsement or guarantee, the same shall be recorded in a register for record-keeping purposes. Details including the party to whom the endorsement or guarantee is provided, the amount, the date of approval by the Board of Directors or the date of authorization by the Chairman, the date of the endorsement or guarantee, and the evaluation matters required under these Procedures shall be accurately recorded and, after being reviewed by the responsible officer, filed for record.</p> <p>2. Internal auditors shall conduct audits of the endorsement and guarantee procedures and their implementation at least on a quarterly basis and prepare written records accordingly. In the event of any material violation, written notice shall be given promptly to the <u>Audit and Risk Management Committee</u>.</p> <p>3. In the event that, due to changes in circumstances, the counterparty to an endorsement or guarantee no longer complies with the provisions of these Procedures, or the amount exceeds the prescribed limits, an</p>	<p>Article 10: Internal Control and Audit</p> <p>1. Upon the occurrence of any endorsement or guarantee, the same shall be recorded in a register for record-keeping purposes. Details including the party to whom the endorsement or guarantee is provided, the amount, the date of approval by the Board of Directors or the date of authorization by the Chairman, the date of the endorsement or guarantee, and the evaluation matters required under these Procedures shall be accurately recorded and, after being reviewed by the responsible officer, filed for record.</p> <p>2. Internal auditors shall conduct audits of the endorsement and guarantee procedures and their implementation at least on a quarterly basis and prepare written records accordingly. In the event of any material violation, written notice shall be given promptly to the <u>Audit Committee</u>.</p> <p>3. In the event that, due to changes in circumstances, the counterparty to an endorsement or guarantee no longer complies with the provisions of these Procedures, or the amount exceeds the prescribed limits, an</p>	<p>To align with the renaming of the Audit Committee</p>

Amended Provisions	Original Provisions	Explanation of Amendment
<p>improvement plan shall be formulated. The improvement plan shall be submitted to the <u>Audit and Risk Management Committee</u>, and corrective actions shall be completed in accordance with the schedule specified in the plan.</p>	<p>improvement plan shall be formulated. The improvement plan shall be submitted to the <u>Audit Committee</u>, and corrective actions shall be completed in accordance with the schedule specified in the plan.</p>	
<p>Article 12: Control Procedures for Endorsements and Guarantees Provided by Subsidiaries  1. Where any subsidiary of the Company intends to provide an endorsement or guarantee for any other party, the Company shall require the subsidiary to establish procedures for endorsements and guarantees in accordance with applicable laws and regulations and to handle such matters in accordance with the prescribed procedures.  2. Subsidiaries shall prepare a detailed statement of endorsements and guarantees for the preceding month prior to the deadline for public announcement and filing on the 10th day of each month, and submit the same to the Company for review.  3. When the Company’s internal auditors conduct audits of subsidiaries in accordance with the annual audit plan, they shall also review the implementation of the subsidiaries’ endorsement and guarantee procedures. If any deficiencies are identified, written notice shall be promptly given to the <u>Audit and Risk Management Committee</u>, and the internal auditors shall continue to follow</p>	<p>Article 12: Control Procedures for Endorsements and Guarantees Provided by Subsidiaries  1. Where any subsidiary of the Company intends to provide an endorsement or guarantee for any other party, the Company shall require the subsidiary to establish procedures for endorsements and guarantees in accordance with applicable laws and regulations and to handle such matters in accordance with the prescribed procedures.  2. Subsidiaries shall prepare a detailed statement of endorsements and guarantees for the preceding month prior to the deadline for public announcement and filing on the 10th day of each month, and submit the same to the Company for review.  3. When the Company’s internal auditors conduct audits of subsidiaries in accordance with the annual audit plan, they shall also review the implementation of the subsidiaries’ endorsement and guarantee procedures. If any deficiencies are identified, written notice shall be promptly given to the <u>Audit Committee</u>, and the internal auditors shall continue to follow up on the status of</p>	<p>To align with the renaming of the Audit Committee</p>

Amended Provisions	Original Provisions	Explanation of Amendment
up on the status of improvements and prepare a follow-up report for submission to the <u>Audit and Risk Management Committee</u> .	improvements and prepare a follow-up report for submission to the <u>Audit Committee</u> .	
<p>Article 14            These Procedures shall be implemented upon obtaining the approval of a majority of the total members of the <u>Audit and Risk Management Committee</u>, adoption by resolution of the Board of Directors, and submission to and approval by the Shareholders’ Meeting. The same shall apply to any amendments hereto.</p> <p>Where approval by a majority of the total members of the <u>Audit and Risk Management Committee</u> as set forth in the preceding paragraph is not obtained, the matter may be approved by at least two-thirds of the total members of the Board of Directors. The resolution of the <u>Audit and Risk Management Committee</u> shall be recorded in the minutes of the Board of Directors’ meeting. The term “total members of the <u>Audit and Risk Management Committee</u>” and “total members of the Board of Directors” shall refer to those actually in office at the time of resolution.</p>	<p>Article 14            These Procedures shall be implemented upon obtaining the approval of a majority of the total members of the <u>Audit Committee</u>, adoption by resolution of the Board of Directors, and submission to and approval by the Shareholders’ Meeting. The same shall apply to any amendments hereto.</p> <p>Where approval by a majority of the total members of the <u>Audit Committee</u> as set forth in the preceding paragraph is not obtained, the matter may be approved by at least two-thirds of the total members of the Board of Directors. The resolution of the <u>Audit Committee</u> shall be recorded in the minutes of the Board of Directors’ meeting. The term “total members of the <u>Audit Committee</u>” and “total members of the Board of Directors” shall refer to those actually in office at the time of resolution.</p>	To align with the renaming of the Audit Committee
<p>V. (Omitted.)            The eleventh amendment was made on June 28, 2021.  <u>The twelfth amendment was made on May 27, 2026.</u></p>	<p>V. (Omitted.)            The eleventh amendment was made on June 28, 2021.</p>	Addition of the amendment date.

## HIWIN Technologies Corp.

### Comparison Table of Amendments to the Procedures for Lending Funds to Others

Amended Provisions	Original Provisions	Explanation of Amendment
<p>Article 8: Internal Control and Audit</p> <p>1. Upon the occurrence of any lending of funds, the Company shall, in accordance with applicable laws and regulations, establish a register for record-keeping purposes. The register shall set forth in detail the borrower, the amount of the loan, the date of approval by the Board of Directors, the date on which the funds are disbursed, and the matters evaluated pursuant to these Procedures. Such register shall be subject to review by the responsible supervisor and kept on file for reference.</p> <p>2. Internal auditors shall, in accordance with applicable laws and regulations, conduct quarterly audits of these Procedures and their implementation and prepare written records accordingly. In the event of any material violation, written notice shall be promptly given to the <u>Audit and Risk Management Committee</u>.</p> <p>3. Where, due to changes in circumstances, the borrower no longer complies with the requirements of these Procedures or the outstanding loan balance exceeds the prescribed limit, a rectification plan shall be formulated and submitted to the <u>Audit and Risk Management Committee</u>, and corrective actions</p>	<p>Article 8: Internal Control and Audit</p> <p>1. Upon the occurrence of any lending of funds, the Company shall, in accordance with applicable laws and regulations, establish a register for record-keeping purposes. The register shall set forth in detail the borrower, the amount of the loan, the date of approval by the Board of Directors, the date on which the funds are disbursed, and the matters evaluated pursuant to these Procedures. Such register shall be subject to review by the responsible supervisor and kept on file for reference.</p> <p>2. Internal auditors shall, in accordance with applicable laws and regulations, conduct quarterly audits of these Procedures and their implementation and prepare written records accordingly. In the event of any material violation, written notice shall be promptly given to the <u>Audit Committee</u>.</p> <p>3. Where, due to changes in circumstances, the borrower no longer complies with the requirements of these Procedures or the outstanding loan balance exceeds the prescribed limit, a rectification plan shall be formulated and submitted to the <u>Audit Committee</u>, and corrective actions shall be completed in</p>	<p>To align with the renaming of the Audit Committee</p>

Amended Provisions	Original Provisions	Explanation of Amendment
shall be completed in accordance with the prescribed timetable.	accordance with the prescribed timetable.	
<p>Article 10: Control Procedures for Lending Funds to Others by Subsidiaries</p> <p>1. Where any subsidiary of the Company intends to lend funds to others, the borrower shall, in addition to satisfying the requirements set forth in Article 2 hereof, be limited to entities included within the scope of consolidation of the Company’s consolidated financial statements. The Company shall require its subsidiaries to handle such lending in accordance with applicable laws and regulations and the prescribed operating procedures; provided, however, that the net worth shall be calculated based on the net worth of the respective subsidiary.</p> <p>2. Subsidiaries shall prepare a detailed statement of funds lent to other companies for the preceding month prior to the deadline for public announcement and filing on the 10th day of each month and submit the same to the Company for review.</p> <p>3. When the Company’s internal auditors conduct audits of subsidiaries in accordance with the annual audit plan, they shall also review the implementation of the subsidiaries’ procedures for lending funds to others. If any deficiencies are identified, written notice shall be promptly given to the <u>Audit and Risk Management Committee</u>, and the internal auditors shall continue to follow</p>	<p>Article 10: Control Procedures for Lending Funds to Others by Subsidiaries</p> <p>1. Where any subsidiary of the Company intends to lend funds to others, the borrower shall, in addition to satisfying the requirements set forth in Article 2 hereof, be limited to entities included within the scope of consolidation of the Company’s consolidated financial statements. The Company shall require its subsidiaries to handle such lending in accordance with applicable laws and regulations and the prescribed operating procedures; provided, however, that the net worth shall be calculated based on the net worth of the respective subsidiary.</p> <p>2. Subsidiaries shall prepare a detailed statement of funds lent to other companies for the preceding month prior to the deadline for public announcement and filing on the 10th day of each month and submit the same to the Company for review.</p> <p>3. When the Company’s internal auditors conduct audits of subsidiaries in accordance with the annual audit plan, they shall also review the implementation of the subsidiaries’ procedures for lending funds to others. If any deficiencies are identified, written notice shall be promptly given to the <u>Audit Committee</u>, and the internal auditors shall continue to follow up on the status of</p>	<p>To align with the renaming of the Audit Committee</p>

Amended Provisions	Original Provisions	Explanation of Amendment
up on the status of improvements and prepare a follow-up report for submission to the President (General Manager).	improvements and prepare a follow-up report for submission to the President (General Manager).	
<p>Article 12  These Regulations shall be implemented upon obtaining the consent of a majority of the total members of the <u>Audit and Risk Management Committee</u>, adoption by resolution of the Board of Directors, and submission to and approval by the Shareholders' Meeting. The same shall apply to any amendments hereto.</p> <p>Where the consent of a majority of the total members of the <u>Audit and Risk Management Committee</u> as set forth in the preceding paragraph is not obtained, the matter may be approved by at least two-thirds of the total members of the Board of Directors. The resolution of the <u>Audit and Risk Management Committee</u> shall be recorded in the minutes of the Board of Directors' meeting. The term "total members of the <u>Audit and Risk Management Committee</u>" and "total members of the Board of Directors" shall refer to those actually in office at the time of resolution.</p>	<p>Article 12  These Regulations shall be implemented upon obtaining the consent of a majority of the total members of the <u>Audit Committee</u>, adoption by resolution of the Board of Directors, and submission to and approval by the Shareholders' Meeting. The same shall apply to any amendments hereto.</p> <p>Where the consent of a majority of the total members of the <u>Audit Committee</u> as set forth in the preceding paragraph is not obtained, the matter may be approved by at least two-thirds of the total members of the Board of Directors. The resolution of the <u>Audit Committee</u> shall be recorded in the minutes of the Board of Directors' meeting. The term "total members of the <u>Audit Committee</u>" and "total members of the Board of Directors" shall refer to those actually in office at the time of resolution.</p>	To align with the renaming of the Audit Committee
<p>V. (Omitted.)  The eleventh amendment was made on June 28, 2019.  <u>The twelfth amendment was made on May 27, 2026.</u></p>	<p>V. (Omitted.)  The eleventh amendment was made on June 28, 2019.</p>	Addition of the amendment date.

## HIWIN Technologies Corp.

### Comparison Table of Amendments to the Rules and Procedures of Shareholders' Meetings

Amended Provisions	Original Provisions	Explanation of Amendment
<p>Article 6</p> <p>Unless otherwise provided in the Company Act, the Chairman of a Shareholders' Meeting shall be the Chairman. In the event that the Chairman is on leave or unable to exercise his or her duties for any reason, the Vice Chairman shall act as the Chairman. In the absence of a Vice Chairman, or if the Vice Chairman is also on leave or unable to exercise his or her duties, a Director designated by the Chairman shall act as the Chairman. If the Chairman does not designate a proxy, one Director shall be elected by and from among the Directors to act as the Chairman.</p> <p>For Shareholders' Meetings convened by the Board of Directors, the Chairman is advised to preside over the meeting in person. It is also recommended that a majority of the Directors (including at least one Independent Director) and the convener of the <u>Audit and Risk Management Committee</u> attend the meeting in person, and that at least one representative from other functional committees be present. The attendance status shall be recorded in the minutes of the Shareholders' Meeting.</p> <p>Where a Shareholders' Meeting is convened by any person having</p>	<p>Article 6</p> <p>Unless otherwise provided in the Company Act, the Chairman of a Shareholders' Meeting shall be the Chairman. In the event that the Chairman is on leave or unable to exercise his or her duties for any reason, the Vice Chairman shall act as the Chairman. In the absence of a Vice Chairman, or if the Vice Chairman is also on leave or unable to exercise his or her duties, a Director designated by the Chairman shall act as the Chairman. If the Chairman does not designate a proxy, one Director shall be elected by and from among the Directors to act as the Chairman.</p> <p>For Shareholders' Meetings convened by the Board of Directors, the Chairman is advised to preside over the meeting in person. It is also recommended that a majority of the Directors (including at least one Independent Director) and the convener of the <u>Audit Committee</u> attend the meeting in person, and that at least one representative from other functional committees be present. The attendance status shall be recorded in the minutes of the Shareholders' Meeting.</p> <p>Where a Shareholders' Meeting is convened by any person having the convening power other than</p>	<p>To align with the renaming of the Audit Committee</p>

Amended Provisions	Original Provisions	Explanation of Amendment
<p>the convening power other than the Board of Directors, the Chairman of the meeting shall be such convening person. If there are two or more convening persons, one shall be elected from among them to act as the Chairman.</p>	<p>the Board of Directors, the Chairman of the meeting shall be such convening person. If there are two or more convening persons, one shall be elected from among them to act as the Chairman.</p>	
<p>Article 20 (Omitted.) The eighth amendment was made on May 31, 2024. <u>The ninth amendment was made on May 27, 2026.</u></p>	<p>Article 20 (Omitted.) The eighth amendment was made on May 31, 2024.</p>	<p>Addition of the amendment date.</p>

# HIWIN Technologies Corp.

## Articles of Incorporation

### Chapter I: General Provisions

Article 1: The Company is organized as a company limited by shares in accordance with the Company Act of the Republic of China and is named 上銀科技股份有限公司, with the English name "HIWIN TECHNOLOGIES CORPORATION."

Article 2: The business scope of the Company is as follows:

CB01010 Machinery and Equipment Manufacturing.

CB01990 Other Machinery Manufacturing.

CC01010 Power Generation, Transmission, and Distribution Machinery Manufacturing.

CD01030 Automobile and Parts Manufacturing.

CD01990 Other Transport Equipment and Parts Manufacturing.

CD01060 Aircraft and Parts Manufacturing.

CF01011 Medical Instruments Manufacturing.

F108031 Medical Instruments Wholesale.

F208031 Medical Instruments Retail.

F401010 International Trade.

ZZ99999 All businesses that are not prohibited or restricted by laws and regulations, except those requiring special permits.

Article 3: The total investment of the Company is not subject to the restriction of forty percent of the paid-up capital.

Article 4: The Company may provide external guarantees for business needs.

Article 5: Any decision to revoke the public offering of the Company's stock must be approved by the shareholders' meeting. This article will remain unchanged during the Emerging Stock Market, Stock Exchange, and Over-the-Counter periods.

Article 6: The Company is headquartered in Taichung City and may establish branch offices domestically and abroad as needed.

Article 7: Public announcements by the Company shall be made in accordance with Article 28 of the Company Act.

## **Chapter II: Capital Stock**

Article 8: The total capital stock of the Company shall be in amount of NT\$10,000,000,000, divided into 1,000,000,000 shares, at a par value of NT\$10 each, and may be issued in installments subject to the resolution of the Board of Directors.

The Company may issue employee stock warrants, reserving 6 million shares within the aforementioned total shares for this purpose.

In the event that the Company intends to transfer shares to employees at a price below the actual average purchase price or issue employee stock warrants with exercise price below the closing price of the Company as of the issuance date, the Company shall obtain the approval by a shareholders' meeting with over half of the total issued shares represented and over two thirds of the represented shares voting in favor.

When the Company transfers employee treasury stock, issues employee stock warrants, employee subscription rights for new shares, and restricted new shares for employees, the employees of the Company's subsidiaries who meet certain criteria are included.

Article 9: The Company may issue shares without printing share certificate(s), but has to register with a centralized securities depository enterprise. If shares are printed, they must be registered shares and handled according to the Company Act of the Republic of China and other relevant regulations.

Article 10: Shareholder services, including stock transfers, pledging of rights, loss, inheritance, gift, loss or amendment of seal, changes of addresses or similar stock transaction shall be handled according to the "Regulations

Governing the Administration of Shareholder Services of Public Companies" unless otherwise stipulated by law or securities regulations.

Article 11: Share transfers shall not be registered within sixty days before the regular shareholders' meeting, thirty days before a special shareholders' meeting, or five days before the record date on which dividends, bonuses, or any other benefits is schedule to be paid by the Company.

### **Chapter III: Shareholders' Meetings**

Article 12: The shareholders' meetings of the Company are classified as:

1. Regular shareholders' meetings
2. Special shareholders' meetings

Regular shareholders' meetings shall be convened once a year within six months after the close of each fiscal year by the Board of Directors.

Special meetings shall be convened as necessary in accordance with relevant laws. Shareholders' meetings may be held via video conference or other methods announced by the central competent authority.

Article 13: Notices for convening shareholders' meetings shall be sent in writing to all shareholders at their last registered address at least thirty days prior to regular meetings and fifteen days prior to special meetings. The purpose(s) for convening the meeting shall be stated in the written notices sent.

Article 14: Resolutions of the shareholders' meeting, unless otherwise stipulated by law, require the presence of shareholders representing over half of the total issued shares. Shareholders may attend in person or by proxy. Resolutions shall be passed by a majority of the voting rights present at the meeting.

Article 15: Except as otherwise stipulated by law, each share of the Company entitles the holder to one vote.

Article 16: If a shareholder is unable to attend a shareholders' meeting, s/he may issue a power of attorney provided by the Company, specifying the scope

of authorization and appointing a proxy to attend. The procedure for appointing proxies shall be in accordance with Article 177 of the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 17: Matters resolved at the shareholders' meeting shall be recorded in the minutes and handled in accordance with Article 183 of the Company Act.

#### **Chapter IV: Directors and Managers**

Article 18: The Company shall have 7 to 11 Directors, and the Board of Directors is authorized to determine the number of Directors. The Company must have at least three independent directors and the number of independent directors shall be no less than one-fifth of board seats. The term of office for directors shall be handled in accordance with Article 195 of the Company Act. Unless all directors are re-elected, the term of a newly elected director shall only last until the expiration of the original term.

Article 19: Directors shall be elected through a candidate nomination system, with shareholders electing directors from the list of candidates. The nomination process shall be handled in accordance with Article 192-1 of the Company Act. By-elections for directors shall be handled in accordance with Article 201 of the Company Act.

Article 20: The authority of the Board of Directors shall be handled in accordance with Article 202 of the Company Act.

Article 21: The convening of the Board of Directors shall be handled in accordance with Articles 203 and 203-1 of the Company Act. Notices for board meetings shall follow Article 204 of the Company Act and may be made via email or fax.

Article 22: Directors shall attend board meetings in person. If unable to attend, they may appoint another director to attend as their proxy. The relevant

regulations shall be governed in accordance with Article 205 of the Company Act.

Article 23: The election and power of the Chairman and Vice Chairman of the Board of Directors shall be conducted in accordance with Article 208 of the Company Act. The Chairman is the chair of the Board of Directors. The Chairman is authorized to sign documents on behalf of the Company based on board resolutions and to act on behalf of the Board in accordance with the Company's objectives during board recesses.

Article 24: The Company established an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall consist entirely of independent directors. Matters such as the number of members, term of office, powers, rules of procedure, etc., concerning the Audit Committee, shall be handled in accordance with relevant regulations and the Company's Audit Committee Charter. The Company may establish other functional committees as necessary, with their set-up and powers governed by the regulations of competent authority.

Article 25: The remuneration of the Chairman, Vice Chairman, and Directors shall be determined by the Board of Directors based on their participation in the Company's operations and the value of their contributions, taking into account industry standards domestically and internationally. Directors or shareholders who serve as managers or employees shall receive salaries equivalent to those of ordinary employees and shall be entitled to bonuses, compensation, and benefits based on the Company's performance and profit situation. The company shall purchase liability insurance for directors during their term of office for their legal liability for compensation within the scope of their business execution.

Article 26: The Company may appoint a Group Chief Executive Officer, Deputy Group Chief Executive Officer, Chief Executive Officer, Deputy Chief Executive Officer, Chief Operating Officer, Deputy Chief Operating Officer, General Manager, Vice President or other managers to meet the Company's operational or management needs in accordance with the resolution of the Board of Directors. Each of the above-mentioned managers may have one or more persons. Their appointment, dismissal and remuneration shall be handled in accordance with Article 29 of the Company Act.

The managers shall execute duties assigned by the chairman and the Board of Directors and, responsible for overseeing the overall business and operations within their designated responsibilities, and reporting to the chairman and the Board of Directors. They are also required to supervise and control the Company's daily operations in accordance with policies set by the board under the leadership of the chairman. The Vice President of finance department or the head of the finance department shall specifically handle the Company's financial and accounting matters, reporting to the Chairman.

Article 27: Group Chief Executive Officer reports to the Board of Directors for the operations and decisions of the Company and all its affiliated enterprises.

Article 28: Group Deputy Chief Executive Officer, Chief Operating Officer, Deputy Chief Operating Officer, General Manager, Vice President, and other managers shall execute the duties assigned by Group Chief Executive Officer and the Board of Directors.

Article 29: In accordance with the Company Act and these Articles of Incorporation, the Company's employees shall comply with the directives of the Board of Directors in all actions.

## **Chapter V: Accounting**

Article 30: At the close of each fiscal year, the Board of Directors shall prepare the following documents and submit them to the regular shareholders' meeting for approval:

1. Business Report
2. Financial Report
3. Proposal Concerning the Distribution of Earnings or Covering of Losses

Article 31: If the Company has profits for the fiscal year, it shall allocate 1. employee compensation, which shall not be less than 1%, including no less than 0.3% for junior employees. 2. director remuneration, which shall not exceed 4%. Employee compensation shall be distributed in stocks or cash as determined by the Board of Directors, whereas director remuneration shall be distributed in cash. Proposals for the distribution of employee and director compensation shall be reported at the shareholders' meeting. However, in the event of accumulated losses, an amount sufficient to cover these losses shall be reserved prior to the allocation of director remuneration and employee compensation according to the aforementioned percentages.

Article 31-1: When distributing profits for each fiscal year, the Company shall first offset any losses, set aside 10% of the remaining earnings as legal reserve, except when legal reserve has accumulated to the amount of the Company's paid-in capital, in which case this requirement does not apply. The Company shall also set aside (or reverse) special reserves in accordance with other regulations, and then allocate dividends not exceeding 6% (inclusive).

The remaining amount, after the allocations specified in the first paragraph, along with undistributed profits from previous years and distributable profits for the current year, may be distributed in whole or

in part based on financial, operational, and managerial considerations. Profit distribution may be in the form of cash dividends or stock dividends, with the proportion of stock dividends not exceeding two-thirds of the total dividends for the year, as proposed by the Board of Directors and approved by the shareholders' meeting.

When distributing all or part of the dividends in cash, a resolution by the Board of Directors with the attendance of two-thirds of the directors and a majority vote of the attending directors is required, and the shareholders' meeting shall be informed without requiring approval.

Article 32: Dividends shall be distributed to shareholders recorded in the shareholders' register as of the dividend record date. Employee compensation shall be distributed to employees who are still employed on the distribution date. The scope of employee compensation includes employees reassigned to subsidiaries or affiliated companies. However, if compensation is also distributed by the company where an employee is reassigned, the employee can choose to receive compensation from only one entity.

## **Chapter VI: Supplementary Provisions**

Article 33: The internal organization of the Company and the detailed procedure of business operation shall be determined by the Board of Directors.

Article 34: Matters not covered by these Articles of Incorporation shall be governed in accordance with the Company Act and relevant regulations.

Article 35: These Articles of Incorporation were unanimously agreed upon by all the promoters of the Company on September 26, 1989. The first amendment was made on October 12, 1989. The second amendment was made on November 20, 1989. The third amendment was made on May 30, 1990. The fourth amendment was made on September 24, 1990. The fifth amendment was made on October 26, 1990. The sixth amendment was made on November 17, 1990. The seventh amendment was made on

June 26, 1991. The eighth amendment was made on October 24, 1991. The ninth amendment was made on July 24, 1992. The tenth amendment was made on July 30, 1993. The eleventh amendment was made on June 27, 1994. The twelfth amendment was made on October 29, 1994. The thirteenth amendment was made on April 10, 1995. The fourteenth amendment was made on December 4, 1995. The fifteenth amendment was made on December 30, 1995. The sixteenth amendment was made on June 28, 1996. The seventeenth amendment was made on June 30, 1999. The eighteenth amendment was made on June 30, 2000. The nineteenth amendment was made on June 28, 2001. The twentieth amendment was made on June 28, 2002. The twenty-first amendment was made on June 30, 2004. The twenty-second amendment was made on June 30, 2005. The twenty-third amendment was made on June 28, 2006. The twenty-fourth amendment was made on June 26, 2007. The twenty-fifth amendment was made on June 25, 2008. The twenty-sixth amendment was made on June 24, 2009. The twenty-seventh amendment was made on June 22, 2010. The twenty-eighth amendment was made on June 8, 2011. The twenty-ninth amendment was made on June 28, 2012. The thirtieth amendment was made on June 28, 2013. The thirty-first amendment was made on June 25, 2015. The thirty-second amendment was made on June 28, 2016. The thirty-third amendment was made on June 28, 2019. The thirty-fourth amendment was made on July 26, 2021. The thirty-fifth amendment was made on June 27, 2022. The thirty-sixth amendment was made on May 28, 2025.

## HIWIN Technologies Corp.

### Rules of Procedures of Shareholders' Meetings

**Article 1 :** Unless otherwise provided by applicable laws and regulations or the Articles of Incorporation of the Company, the rules of procedure for shareholders' meetings of the Company shall be conducted in accordance with these Rules.

**Article 2 :** Except as otherwise provided by applicable laws and regulations, shareholders' meetings of the Company shall be convened by the Board of Directors.

When the Company convenes a virtual shareholders' meeting, unless otherwise provided by the Regulations Governing the Administration of Shareholder Services of Public Companies, such meeting shall be expressly stipulated in the Articles of Incorporation, resolved by the Board of Directors, and conducted by a special resolution of the Board. Any change in the method of convening a shareholders' meeting shall be resolved by the Board of Directors and completed no later than the date on which the notice of the shareholders' meeting is dispatched.

For annual shareholders' meetings, a meeting handbook shall be prepared, and notices shall be given within the time limit prescribed in Article 172 of the Company Act. For shareholders holding less than 1,000 registered shares, notice shall be given by announcement through the Market Observation Post System (MOPS) within the prescribed period. The notice and announcement shall state the causes for convening the meeting.

The meeting handbook and any supplementary meeting materials referred to in the preceding paragraph shall be made available to shareholders on the day of the meeting as follows:

1. For an in-person shareholders' meeting, such materials shall be distributed at the meeting venue.
2. For a hybrid shareholders' meeting, such materials shall be distributed at the meeting venue and transmitted electronically to the virtual meeting platform.
3. For a virtual shareholders' meeting, such materials shall be transmitted electronically to the virtual meeting platform.

**Article 3 :** A shareholder may, for each shareholders' meeting, appoint a proxy to attend the meeting by submitting a proxy form issued by the Company, which shall specify the scope of authorization.

A shareholder may issue only one proxy form and appoint only one proxy. The proxy form shall be delivered to the Company no later than five days prior to the meeting date. In case of duplicate proxy forms, the one first received shall prevail, unless the prior proxy is expressly revoked.

After a proxy form has been delivered to the Company, if the shareholder intends to change the attendance method or to exercise voting rights in writing or electronically, the shareholder shall notify the Company in writing to revoke the proxy at least two days prior to the meeting. Any revocation made after such time shall be invalid, and the proxy shall exercise voting rights accordingly.

**Article 4 :** A shareholders' meeting shall be convened at the Company's principal place of business or at another location that is convenient for shareholders and appropriate for holding such meeting. The meeting shall not begin before 9:00 a.m. or after 3:00 p.m. The venue and time of the meeting shall be determined with full consideration of the opinions of the independent directors.

Where a shareholders' meeting is convened by video conference, the restrictions on the meeting venue set forth in the preceding paragraph

shall not apply; provided, however, that the Chairman and the recording personnel shall be present at the same location within the Republic of China (Taiwan), and the address of such location shall be announced at the commencement of the meeting.

**Article 5 :** Attendance at a shareholders' meeting shall be calculated on the basis of shareholding. Shareholders (or their proxies) shall submit attendance cards in lieu of signing the attendance register. The number of shares represented shall be calculated based on the attendance register or submitted attendance cards, together with the number of shares exercised through written or electronic voting. For meetings convened by virtual means, shareholders shall complete check-in on the virtual meeting platform within thirty minutes prior to the commencement of the meeting. Shareholders who complete check-in shall be deemed to have attended the meeting in person.

The Company shall provide attending shareholders with the meeting handbook, annual report, attendance certificate, speaking slips, ballots, and other meeting materials; election ballots shall be additionally provided when directors are to be elected.

For a virtual shareholders' meeting, shareholders who intend to attend via virtual means shall register with the Company at least two days prior to the meeting. The meeting handbook, annual report, and other relevant materials shall be uploaded to the virtual meeting platform within thirty minutes prior to the meeting and continuously disclosed until adjournment.

Shareholders shall attend the meeting with attendance certificates, attendance cards, or other valid identification. A proxy solicitor shall also carry identification documents for verification.

Where the shareholder is a government agency or juridical person, more than one representative may attend the meeting. Where a juridical person is appointed as proxy, it may designate only one representative to attend.

**Article 5-1 :** When the Company convenes a virtual shareholders' meeting, the notice of meeting shall specify the following matters:

1. Methods for shareholders to participate in the virtual meeting and exercise their rights.
2. Handling measures in the event that force majeure events, such as natural disasters or emergencies, cause obstruction to the virtual meeting platform or virtual participation, including at least:
  - (1) The time and date for postponement or continuation of the meeting if such obstruction persists and cannot be eliminated;
  - (2) Shareholders who did not register for virtual participation in the original meeting may not participate in the postponed or continued meeting ;
  - (3) In the event that a video-assisted shareholders' meeting cannot continue its video conferencing proceedings, the meeting shall nonetheless proceed, provided that, after deducting the shares represented by shareholders attending via video conference, the total number of shares present satisfies the statutory quorum for holding the meeting. The shares represented by shareholders participating via video conference shall be counted toward the total number of shares present; however, such shareholders shall be deemed to have abstained from voting on all matters proposed at the meeting.
  - (4) Handling measures when all proposals have been announced as resolved and no extraordinary motions remain.
3. For a virtual shareholders' meeting, appropriate alternative measures provided for shareholders facing difficulties in virtual participation shall be specified. Except as otherwise provided by

law, the Company shall at least provide connection equipment and necessary assistance, and specify application periods and relevant matters.

**Article 6 :** Unless otherwise provided by the Company Act, the chairman of a shareholders' meeting shall be the Chairman of the Board of Directors. In the Chairman's absence or inability to perform duties, the Vice Chairman shall act as chairman; if there is no Vice Chairman or such person is also absent, a director designated by the Chairman shall act; if no designation has been made, a director elected by the directors present shall act.

For meetings convened by the Board of Directors, the Chairman should preside in person, and more than half of the directors (including at least one independent director), the convener of the Audit Committee, and at least one representative of other functional committees should attend in person. Attendance shall be recorded in the meeting minutes.

Where the meeting is convened by a convener other than the Board, the Chairman shall be the convener; if there is more than one convener, they shall select one among themselves.

The Company may designate its retained attorneys, certified public accountants, or relevant personnel to attend as non-voting participants.

**Article 7 :** The Company shall make an audio or video recording of the entire process of the shareholders' meeting and preserve such recording for at least one year. If a shareholder institutes litigation pursuant to Article 189 of the Company Act, the recording shall be preserved until the conclusion of such litigation.

For meetings convened by video conference, records of shareholder registration, check-in, questions, voting, and vote-counting results shall be preserved, and the entire meeting shall be continuously recorded without interruption.

The data and recordings referred to in the preceding paragraph shall be properly preserved during the Company's existence and provided to the entrusted service provider for preservation.

**Article 8 :** At the scheduled meeting time, the Chairman shall immediately call the meeting to order. If shareholders representing less than one-half of the total issued shares are present, the Chairman may announce a postponement, limited to two times, with total postponement time not exceeding one hour. If after two postponements shareholders representing less than one-third of total issued shares are present, the Chairman shall announce adjournment; for virtual meetings, adjournment shall also be announced on the virtual meeting platform.

If after two postponements shareholders representing at least one-third of total issued shares are present, provisional resolutions may be adopted pursuant to Article 175, paragraph 1 of the Company Act, and notice shall be given to all shareholders to reconvene within one month. For virtual meetings, shareholders intending to attend virtually shall re-register pursuant to Article 5.

Before the conclusion of such meeting, if attendance reaches more than one-half of total issued shares, the Chairman may resubmit the provisional resolutions for re-voting pursuant to Article 174 of the Company Act.

**Article 9 :** For shareholders' meetings convened by the Board of Directors, the agenda shall be set by the Board, and the meeting shall proceed in accordance with the agenda, which may not be altered without a resolution of the shareholders' meeting.

The preceding provision shall apply *mutatis mutandis* to meetings convened by other authorized conveners.

Before completion of agenda items (including extemporary motions), the Chairman shall not declare adjournment without a resolution.

After adjournment, shareholders may not elect another Chairman or continue the meeting at the same or another venue; however, if the Chairman declares adjournment in violation of these Rules, shareholders holding a majority of voting rights present may elect a Chairman to continue the meeting.

The Chairman shall provide sufficient explanation and discussion of proposals, amendments, or extraordinary motions. When the Chairman deems discussion sufficient, voting may be called.

**Article 10** : Before speaking, a shareholder shall complete a speaking slip stating the summary of speech, shareholder account number (or attendance certificate number), and name. Speaking order shall be determined by the Chairman.

A shareholder who submits a speaking slip but does not speak shall be deemed not to have spoken. If the content of speech differs from the slip, the actual speech shall prevail.

While a shareholder is speaking, other shareholders shall not interrupt unless with the consent of both the Chairman and the speaker; otherwise, the Chairman shall stop such interference.

For the same proposal, each shareholder may speak no more than twice, for no more than five minutes each time, unless otherwise permitted by the Chairman. The Chairman may stop speeches that violate these limits or deviate from the agenda.

Where a juridical shareholder appoints two or more representatives, only one representative may speak on the same proposal.

Following a shareholder's speech, the Chairman may respond personally or designate relevant personnel to respond.

For virtual shareholders' meetings, shareholders participating virtually may submit questions in text form on the virtual meeting platform from the announcement of commencement until adjournment. Each proposal

may be questioned no more than twice, with a limit of 200 characters per question. The preceding paragraphs shall not apply.

Questions that comply with the Rules and are within the scope of proposals shall be disclosed on the virtual meeting platform for information.

**Article 11 :** Voting at shareholders' meetings shall be calculated on the basis of shareholding. Shares held by shareholders without voting rights shall not be included in the total issued shares for resolutions. When a shareholder has conflicts of interest that may harm the Company, such shareholder shall not participate in voting or act as proxy for another shareholder. Shares excluded from voting under the previous paragraph will not be counted toward the aggregate voting rights of shareholders in attendance.

**Article 12 :** Each share shall have one voting right, except for restricted shares or shares without voting rights as prescribed by Article 179, paragraph 2 of the Company Act.

Unless otherwise provided by law or the Articles of Incorporation, proposals shall be adopted by a majority of the voting rights of shareholders present. Before voting, the Chairman or designated personnel shall announce the total voting rights represented.

If, upon inquiry by the Chairman, no objection is raised by shareholders present, a proposal shall be deemed adopted with the same effect as a vote. If there is objection, voting shall be conducted.

Where there are amendments or alternative proposals, the Chairman shall determine the order of voting together with the original proposal. Once one proposal is adopted, the others shall be deemed rejected without further voting.

Scrutineers and tally clerks shall be appointed by the Chairman, provided that scrutineers shall be shareholders.

Vote counting shall be conducted publicly at the meeting venue, and results, including vote counts, shall be announced on site and recorded. Shareholders participating virtually shall vote on proposals and elections on the virtual meeting platform from the announcement of commencement until the end of voting; late submissions shall be deemed abstentions.

For video-assisted shareholders' meetings, shareholders who have registered for virtual participation but intend to attend in person shall cancel such registration in the same manner at least two days prior to the meeting; otherwise, attendance shall be limited to virtual participation. Shareholders who have exercised voting rights in writing or electronically and participate virtually without revoking such intent may not vote again or propose amendments on the same proposals, except for extraordinary motions.

For virtual meetings, voting and election results shall be disclosed immediately on the virtual meeting platform after voting ends and shall remain disclosed for at least fifteen minutes after adjournment.

**Article 13 :** Election of directors (including independent directors) at shareholders' meetings shall be conducted in accordance with the Company's relevant election regulations, and results, including the names of elected directors and the votes obtained, shall be announced on site.

**Article 14 :** Resolutions of shareholders' meetings shall be recorded in minutes signed or sealed by the Chairman. Minutes shall be distributed to shareholders within the period prescribed by Article 183 of the Company Act. Preparation and distribution may be made electronically. The minutes shall be permanently preserved as important Company records.

Distribution of minutes may be made by announcement through the Market Observation Post System.

For virtual meetings, minutes shall also record the meeting commencement and conclusion times, meeting method, names of Chairman and recorder, and handling of any disruptions caused by force majeure events.

For virtual meetings, the minutes shall further state the alternative measures provided for shareholders facing difficulties in virtual participation.

**Article 15 :** The Chairman may direct order maintainers (or security personnel) to assist in maintaining order. Order maintainers shall wear armbands marked “Order Maintainer.”

Where sound equipment is provided, shareholders speaking without using the Company’s designated equipment may be stopped by the Chairman.

Shareholders who violate these Rules and refuse correction, thereby obstructing the meeting, may be directed by the Chairman to leave the venue.

**Article 16 :** During the meeting, the Chairman may announce recesses at appropriate times. In case of force majeure, the Chairman may suspend the meeting temporarily and announce resumption as appropriate.

If the meeting venue becomes unavailable before completion of agenda items (including extraordinary motions), the shareholders’ meeting may resolve to continue at another venue.

Pursuant to Article 182 of the Company Act, the shareholders’ meeting may resolve to postpone or continue within five days.

**Article 17 :** The Company shall prepare statistical tables in the prescribed format showing shares solicited by proxy solicitors, shares represented by proxies, and shares exercised in writing or electronically, and publicly display them at the meeting venue on the meeting date. For virtual meetings, such information shall be uploaded to the virtual meeting

platform at least thirty minutes prior to commencement and continuously disclosed until adjournment.

When announcing commencement of a virtual meeting, the Company shall disclose the total shares represented by attending shareholders on the virtual meeting platform. Any subsequent updates shall also be disclosed.

Where resolutions constitute material information required by law or Taiwan Stock Exchange regulations, the Company shall upload such information to the Market Observation Post System within the prescribed time.

**Article 18 :** When a shareholders' meeting is convened by video conference, the Company may provide shareholders with a simple connection test prior to the meeting, and shall provide real-time assistance before and during the meeting to help resolve technical communication issues. Appropriate alternative measures shall be provided for shareholders who encounter difficulties in participating in the meeting by video conference.

When a shareholders' meeting is convened by video conference, the Chairman shall, at the time of announcing the commencement of the meeting, additionally announce that, except for circumstances under which postponement or continuation of the meeting is not required pursuant to Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if before the Chairman announces adjournment, the video conference platform or participation by video conference is obstructed due to natural disasters, emergencies, or other force majeure events for a continuous period exceeding thirty minutes, the meeting shall be postponed or continued, and the date thereof shall be set within five days. In such case, Article 182 of the Company Act shall not apply.

Where postponement or continuation of the meeting is required under the preceding paragraph, shareholders who did not register to participate by video conference in the original shareholders' meeting shall not be allowed to participate in the postponed or continued meeting.

Where the meeting is postponed or continued pursuant to paragraph 2, shareholders who had registered to participate by video conference in the original shareholders' meeting and completed check-in but do not participate in the postponed or continued meeting shall nonetheless have the number of shares represented, voting rights exercised, and election rights exercised at the original meeting counted toward the total number of shares represented, voting rights, and election rights at the postponed or continued meeting.

Where a shareholders' meeting is postponed or continued pursuant to paragraph 2, any proposals for which voting and vote counting have been completed, and the voting results or the list of elected directors have already been announced need not be re-discussed or re-resolved.

When the Company convenes a hybrid shareholders' meeting and the video conference cannot be continued under the circumstances described in paragraph 2, if after deducting the shares represented by shareholders participating by video conference, the total number of shares represented by attending shareholders still meets the statutory quorum for convening a shareholders' meeting, the meeting shall continue, and postponement or continuation pursuant to paragraph 2 shall not be required.

Under the circumstances described in the preceding paragraph where the meeting continues, the shares represented by shareholders participating by video conference shall be included in the total number of shares represented by attending shareholders; however, with respect to all proposals of the meeting, such shareholders shall be deemed to have abstained from voting.

Where the Company postpones or continues a shareholders' meeting pursuant to paragraph 2, it shall handle the relevant preparatory procedures in accordance with Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies, based on the original date of the shareholders' meeting and the requirements set forth therein.

With respect to the time periods specified in the latter part of Article 12 and paragraph 3 of Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies, and paragraph 2 of Article 44-5, Article 44-15, and paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall apply such time periods based on the date of the shareholders' meeting as postponed or continued pursuant to paragraph 2.

**Article 19** : These Rules shall become effective upon approval by the shareholders' meeting. The same shall apply to any amendments hereto.

**Article 20** : These Rules were established on March 28, 1997. The first amendment: June 30, 1998. The second amendment: June 28, 2002. The third amendment: June 26, 2006. The fourth amendment: June 22, 2012. The fifth amendment: June 28, 2016. The sixth amendment: June 28, 2019. The seventh amendment: June 27, 2022. The eighth amendment: May 31, 2024.

**HIWIN Technologies Corp.**

## Shareholdings of All Directors

Record Date: March 29, 2026

Title	Name	Shares actually held in share register
Chairman	Eddie W.H. Chuo	6,845,702
Director	Eric Y. T. Chuo	9,490,759
Director	Enid H.C. Tsai	4,132,740
Director	Olivia S.Y. Chuo	5,358,912
Director	Chin-Tsai Chen	4,053,411
Director	Sanko Investments Ltd. Representative: Ching-Yi Huang	4,335,730
Director	Cheng-Lun Lee	563,555
Independent director	Cheng-Ho Chiang	0
Independent director	Zhen-Yuan Chen	0
Independent director	Hui-Xiu Lee	0
Total		34,780,809

Note 1. As of March 29, 2026, the total number of issued shares of the Company was 353,792,240 shares.

Note 2. The minimum number of shares required to be held by all directors is 14,151,689 shares.