



Stock Code: 6277

**ATEN International Co., LTD.**

**Handbook for the 2026 Annual Meeting of  
Shareholders**

**【Translation】**

Meeting Date: May 25, 2026

Venue: 4F., No.125, Sec. 2, Datong Rd. Sijhih District., New  
Taipei City, Taiwan

Meeting Type: Physical Shareholders' Meeting

(This document is prepared in accordance with the Chinese version and is for reference only. In the event of any inconsistency between the English version and the Chinese version, the Chinese version shall prevail.)



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**ATEN International Co., LTD.**

**Procedure for the 2026 Annual Meeting of Shareholders**

1. Call the Meeting to Order
2. Chairman Remarks
3. Report Items
4. Adoption Matters
5. Election
6. Discussion
7. Questions and Motions
8. Adjournment



ATEN International Co., LTD.  
Year 2026  
Agenda of Annual Meeting of Shareholders

**Time:** May 25, 2026 (Monday) at 9 a.m.

**Place:** ATEN Headquarter (4F., No.125, Sec. 2, Datong Rd. Sijhih District., New Taipei City, Taiwan)

**1. Report Items**

- (1).2025 Business Report
- (2).2025 Audit Committee's Review Report
- (3).2025 Employees' Compensation and Directors' Remuneration Report
- (4).2025 Distribution of Cash Dividends from Profits Report
- (5).2025 Related Party Transactions Report

**2. Adoption Matters**

- (1).Adoption of the Fiscal 2025 Business Report and Financial Statements
- (2).Adoption of the Proposal for Distribution of 2025 Profits

**3. Election**

To elect directors

**4. Discussion**

To Release the Prohibition on Directors from Participation in Competitive Business

**5. Questions and Motions**

**6. Adjournment**

# Report Items

## **Item No. 1**

2025 Business Reports

### **Explanation:**

The 2025 Business Report is attached as page 5-6

# **ATEN International Co., LTD.**

## **2025 Business Report**

In 2025, the global economy has progressed slowly under the pressure of geopolitics, tariffs, and inflation. ATEN's consolidated net sales revenue in FY2025 amounted to NT\$4,919 million, down 1.46% from the same period in the previous year. Meanwhile, the gross profit for the year amounted to NT\$2,881 million, and the consolidated gross profit margin was 59%. The net profit after tax amounted to NT\$367 million, and earnings per share were NT\$3.08.

In terms of product development, we are focusing on four major strategies: "digitalization, information security, intelligence, and voice processing." In terms of digitalization, we are developing the new generation of all digital KVM over IP, which provides a high-bandwidth, near-zero latency, remote centralized management solution. In line with the trend of AI PCs, we have enhanced the cross-platform compatibility, power delivery, and image quality capabilities of USB switches to comprehensively improve connection efficiency in the office environment. In terms of information security, we launched the world's first 5K Universal Secure KVM switch series, which passed the information security certification PSD PP v4.0, and provides a cross domain solution for air-gapped isolation. It effectively achieves cross-domain isolation between the control terminal and the computer through independent channels, one-way data flow and strict peripheral device control, comprehensively protecting user data. In terms of intelligence, we launched a second-generation simplified version of the video wall processor and a room booking system (RBS) in response to the demand for hybrid spaces and smart meeting rooms. For AV over IP, we developed H.265 over IP transceivers and Networked AV products to evolve traditional control rooms into smart hubs that support real-time decision-making. In terms of voice processing, our B2C products target SOHO and experts, and we launched new products under the brands Essentials and Mobile Accessories to tap into new markets. With ATEN AI Voice at the core, we provide localized (Mandarin/Taiwanese/Hakka) and thoughtful (Bert emotion recognition) AI speech synthesis services, exploring business opportunities in content creation and GenAI enterprise applications.

In terms of sales strategy, we will leverage our showrooms across the globe to tap into the demand for production expansion in Asia's semiconductor and industrial control markets, and strengthen our ability to penetrate value-oriented projects in markets in the US, Europe and Asia-Pacific. In terms of business management, we continue to adopt lean management methods, strictly control operating costs, and optimize work processes to seek stable returns.

In terms of Corporate Governance, ATEN International was recognized in the top 5% of all listed companies in the 11th Corporate Governance Evaluation in April 2025. In terms of social awards, ATEN International won first place in the Mittelstand Division of the 2025 CommonWealth Talent Sustainability Award for outstanding performance in the sustainable development of talent

and family-friendly care policies. At the same time, ATEN International also ranked fourth in the Mittelstand Division of the 2025 Excellence in Corporate Social Responsibility, and won the 2025 Family Friendly Workplace Award, becoming one of the outstanding enterprises that won all three major sustainability awards this year.

Looking towards 2026, ATEN International will continue to actively promote high-efficiency and energy-efficient products in accordance with new regulations based on the spirit of innovation and its responsibility to sustainability. We will work towards the target to cut carbon emissions in half by 2030, and continue to create excellent value for society and all stakeholders. Going forward, ATEN International will maintain its commitment to the principles of corporate sustainability and maintaining mutually beneficial relationships with stakeholders. While developing its core business to achieve outstanding operational performance, ATEN will also continue to implement ESG measures so as to bring about the ongoing extension of this “virtuous cycle,” and to help build a better future.

ATEN International Co., LTD.

Chairman : Sun-Chung Chen

President : Sun-Chung Chen

Chief Accountant : Wayne Tyan

**Item No. 2**

## Audit Committee's Review Report on the 2025 Financial Statements

**Explanation:**

- (1). The 2025 Financial Statements were audited by CPA and approved by the Audit Committee.
- (2). The 2025 Audit Committee's Review Report is attached as page 8.
- (3). CPA Audit Report is attached as page 9-16.

ATEN International Co., LTD.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and Earnings Distribution Proposal. ATEN International Financial Statements have been audited and certified by Po-Shu Huang, CPA, and Chung-Shun Wu, CPA, of KPMG and an audit report relating to the Financial Statements has been issued. The Business Report, Financial Statements and Earnings Distribution Proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of ATEN International. According to Article 14-4 of Securities and Exchange Act and Article 219 of the Company act, we hereby submit this report.

The 2026 General Shareholders Meeting of ATEN International Co., LTD.

ATEN International Co., LTD.

Chairman of the Audit Committee : Wei-Jen Chu

March 10, 2026

## **Independent Auditors' Report**

To the Board of Directors of ATEN INTERNATIONAL CO., LTD.:

### **Opinion**

We have audited the parent company only financial statements of ATEN INTERNATIONAL CO., LTD. (“the Company”), which comprise the balance sheet as of December 31, 2025 and 2024, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

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

### **Basis for Opinion**

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

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements 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.

#### **1. Revenue recognition**

Please refer to notes 4(m) and 6(q) for disclosure related to revenue recognition.

Description of key audit matter:

Revenue is the key indicator used by investors and management while evaluating the Company's financial or operating performance. The accuracy of the timing and amount of revenue recognized has significant impact on the financial statements, for which assumptions and judgment of revenue recognition relying on subjective judgment of management. Hence, we consider it as a key audit matter.

How the matter was addressed in our audit:

The key audit procedures performed included testing the effectiveness of the design and implementation of internal control (both manual and system controls) of sales and collecting cycle; reviewing significant sales contracts to determine whether the key judgments and assumptions of revenue recognition are reasonable; analyzing the changes in top 10 customers from the most recent period and last year, and the changes in the price and quantity of each category of product line to determine whether there are any significant misstatements; selecting sales transactions from a period of time before and after the balance sheet date, and verifying them with the vouchers to determine the accuracy of the timing and amounts of revenue recognized; understanding whether there is a significant subsequent sales return or discount; and reviewing whether the disclosure of revenue made by the management is appropriate.

## 2. Inventory measurement

Please refer to notes 4(g), 5, and 6(f) for disclosure related to inventory measurement.

Description of key audit matter:

The inventory is measured at the lower of cost and net realizable value. Due to the update of technology, the inventory might be out of date or no longer meets the requirement of the market, which may result in a decline on the price of the product resulting in the cost of the inventory to be higher than the net realizable value. The measurement of inventory depends on the evaluation of the management based on several evidence. Therefore, we consider it as a key audit matter.

How the matter was addressed in our audit:

The key audit procedures performed is to understand the management's accounting policy of inventory measurement and determine whether it is reasonable and is being implement. The procedures include inspecting the method of inventory valuation assumption is consistently and evaluating whether the assumption is needed to be adjusted due to the operating and economic condition change. Obtaining the inventory valuation table, understanding the net realizable values by management and the variation of the prices, in the period after the reporting date, to ensure the appropriateness of the valuation price. Reviewing the reason and verifying the accuracy on past three years and current year's allowance of inventory. Assessing whether the disclosure of provision for inventory valuation is appropriate.

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

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

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

1. Identify and assess the risks of material misstatement of the 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 appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Huang, Po-Shu and Wu, Chung-Shun.

KPMG

Taipei, Taiwan (Republic of China)  
March 10, 2026

#### **Notes to Readers**

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

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

## **Independent Auditors' Report**

To the Board of Directors of ATEN INTERNATIONAL CO., LTD.:

### **Opinion**

We have audited the consolidated financial statements of ATEN INTERNATIONAL CO., LTD. and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2025 and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of ATEN INTERNATIONAL CO., LTD. and its subsidiaries as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), interpretation developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

#### **1. Revenue recognition**

Please refer to notes 4(n) and 6(q) for disclosure related to revenue recognition.

Description of key audit matter:

Revenue is the key indicator used by investors and management while evaluating ATEN INTERNATIONAL CO., LTD. and its subsidiaries' financial or operating performance. The accuracy of the timing and amount of revenue recognized have significant impact on the financial statements, for which the assumptions and judgments of revenue recognition rely on subjective judgment of the management. Hence, we consider it as the key audit matter.

How the matter was addressed in our audit:

The key audit procedures performed included testing the effectiveness of the design and implementation of internal control (both manual and system controls) of sales and collecting cycle; reviewing significant sales contract to determine whether the key judgments and assumptions of revenue recognition are reasonable; analyzing the changes in top 10 customers from the most recent period and last year, and the changes in the price and quantity of each category of product line to determine whether there are any significant misstatements; selecting sales transactions from a period of time before and after the balance sheet date, and verifying them with the vouchers to determine the accuracy of the timing and amounts of revenue recognized; understanding whether there is a significant subsequent sales return or discount; and reviewing whether the disclosure of revenue made by the management is appropriate.

## 2. Inventory measurement

Please refer to notes 4(h), 5, and 6(f) for disclosure related to inventory measurement.

Description of key audit matter:

The inventory is measured at the lower of cost and net realizable value. Due to the update of technology, the inventory might be out of date or no longer meets the requirement of the market, which may result in a decline on the price of the product resulting in the cost of the inventory to be higher than the net realizable value. The measurement of inventory depends on the evaluation of the management based on several evidence. Therefore, we consider it as a key audit matter.

How the matter was addressed in our audit:

The key audit procedures performed is to understand the management's accounting policy of inventory measurement and determine whether it is reasonable and is being implemented. The procedures include inspecting the method of inventory valuation assumption is consistently and evaluating whether the assumption is needed to be adjusted due to the operating and economic condition change. Obtaining the inventory valuation table, understanding the net realizable values by management and the variation of the prices, in the period after the reporting date, to ensure the appropriateness of the valuation price. Reviewing the reason and verifying the accuracy on past three years and current year's allowance of inventory. Assessing whether the disclosure of provision for inventory valuation is appropriate.

## Other Matter

ATEN INTERNATIONAL CO., LTD. has prepared its parent company only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

## **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 Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRSs, IASs, IFRIC, 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 ATEN INTERNATIONAL CO., LTD. and its subsidiaries' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate ATEN INTERNATIONAL CO., LTD. and its subsidiaries 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 ATEN INTERNATIONAL CO., LTD. and its subsidiaries' financial reporting process.

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

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ATEN INTERNATIONAL CO., LTD. and its subsidiaries' internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ATEN INTERNATIONAL CO., LTD. and its subsidiaries' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause ATEN INTERNATIONAL CO., LTD. and its subsidiaries to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the group financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Huang, Po-Shu and Wu, Chung-Shun.

KPMG

Taipei, Taiwan (Republic of China)  
March 10, 2026

#### **Notes to Readers**

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

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

### **Item No. 3**

#### 2025 Employees' Compensation and Directors' Remuneration Report

#### **Explanation:**

- (1). According to Article 24 of the Article of Incorporation, the Company's net income before tax before deducting remuneration to employees and directors and after making up for aggregated losses should be applied to pay remuneration to employees for an amount of 10-16% of the balance, and to directors for an amount not more than 2% of the balance.
- (2). The Board of Directors resolved to approve the employees' compensation and directors' remuneration for 2025 in the amounts of NT\$ 77,465,485 (including compensation for non-executive employees) and NT\$ 5,164,366, respectively, both to be paid in cash.

#### Item No. 4

#### Distribution of Cash Dividends from Profits in 2025

#### Explanation:

According to Article 23 of the Article of Incorporation, the Board of Directors is authorized to approve quarterly cash dividends after the close of each quarter. The amounts and payment dates of 2025 quarterly cash dividends approved by the Board of Directors are demonstrated in the table below:

2025	Approval Date (year/month/date)	Payment Date (year/month/date)	Cash Dividends Per Share (NT\$)	Total Amount (NT\$)
First Quarter	2025/04/29		0.0	0
Second Quarter	2025/08/07	2026/01/07	1.0	119,471,166
Third Quarter	2025/11/06		0.0	0
Fourth Quarter	2026/03/10		2.5	298,677,915
Total			3.5	418,149,081

## **Item No. 5**

### Related Party Transactions in 2025

#### **Explanation:**

In accordance with the “Procedures for Affiliated Company and Related Party Transactions” of the Company, material related party transactions should be reported to the shareholders at the most recent shareholders’ meeting. The following is a summary of the Company’s related party transactions in 2025:

The company had no new material related party transactions in 2025.

# Adoption Matters

1.

**Proposed by the Board**

**Proposal:**

Adoption of the 2025 Business Report and Financial Statements

**Explanation:**

- (1). The Company's Financial Statements, including the balance sheet, statement of comprehensive income, statement of changes in equity, and statement of cash flows, were audited by independent auditors, Po-Shu Huang and Chung-Shun Wu of KPMG Firm. Also Business Report and Financial Statements have been approved by the Board on March 10, 2026.
- (2). The 2025 Business Report, independent auditors' audit report, and Financial Statements are attached as page 5-6, page 9-16 and page 21-28, respectively.

**Resolution:**

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

ATEN INTERNATIONAL CO., LTD.

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31, 2025		December 31, 2024		Liabilities and Equity		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
11xx	<b>Current assets:</b>					21xx	<b>Current liabilities:</b>				
1100	Cash and cash equivalents (note 6(a))	\$ 378,334	6	473,902	7	2100	Short-term borrowings (note 6(j))	\$ 69,266	1	89,998	2
1110	Financial assets at fair value through profit or loss—current (note 6(c))	241,584	4	274,733	5	2120	Financial liabilities at fair value through profit or loss—current (note 6(c))	7,674	-	5,940	-
1137	Current financial assets at amortised cost (note 6(b))	14,246	-	14,246	-	2150	Notes payable	66	-	77	-
1170	Accounts receivable, net (note 6(e))	122,530	2	148,608	2	2170	Accounts payable	142,767	3	195,573	3
1180	Accounts receivable—related parties, net (notes 6(e) and 7)	558,418	9	690,426	11	2180	Accounts payable—related parties (note 7)	132,375	2	129,940	2
130x	Inventories (note 6(f))	654,253	11	754,597	12	2216	Dividends Payable (note 6(o))	119,471	2	203,101	3
1410	Prepayments	37,168	1	17,912	-	2200	Other payables (notes 6(m), (r) and 8)	331,114	6	350,611	6
1470	Other current assets	29,343	-	21,978	1	2220	Other payables—related parties (note 7)	196,729	3	196,594	3
	<b>Total current assets</b>	<u>2,035,876</u>	<u>33</u>	<u>2,396,402</u>	<u>38</u>	2230	Current tax liabilities	-	-	87,019	2
15xx	<b>Non-current assets:</b>					2250	Provisions—current (note 6(k))	23,044	-	24,205	-
1517	Financial assets at fair value through other comprehensive income—non-current (note 6(d))	-	-	12,080	-	2280	Current lease liabilities (note 6(l))	1,059	-	867	-
1535	Non-current financial assets at amortised cost, net (note 6(b))	80,000	1	80,000	1	2399	Other current liabilities	18,915	-	24,486	-
1550	Investments accounted for under equity method (note 6(g))	1,497,377	25	1,387,956	22		<b>Total current liabilities</b>	<u>1,042,480</u>	<u>17</u>	<u>1,308,411</u>	<u>21</u>
1600	Property, plant and equipment (notes 6(h), 7, 8 and 9)	2,351,535	38	2,209,170	35	25xx	<b>Non-Current liabilities:</b>				
1755	Right-of-use assets (note 6(i))	2,514	-	1,895	-	2540	Long-term borrowings (notes 6(j) and 8)	150,000	2	-	-
1840	Deferred income tax assets (note 6(n))	117,525	2	140,782	2	2570	Deferred income tax liabilities (note 6(n))	84,752	2	102,334	2
1920	Refundable deposits	8,369	-	8,109	-	2580	Non-current lease liabilities (note 6(l))	1,527	-	1,093	-
1980	Other financial assets—non-current (notes 8 and 9)	84,312	1	84,242	2	2640	Net defined benefit liabilities—non-current (note 6(m))	49,839	1	58,941	1
	<b>Total non-current assets</b>	<u>4,141,632</u>	<u>67</u>	<u>3,924,234</u>	<u>62</u>	2645	Deposits received	1,014	-	1,014	-
						2650	Credit in investments accounted for under equity method (note 6(g))	-	-	23,338	-
						2670	Other non-current liabilities	14,579	-	14,184	-
							<b>Total non-current liabilities</b>	<u>301,711</u>	<u>5</u>	<u>200,904</u>	<u>3</u>
						2xxx	<b>Total liabilities</b>	<u>1,344,191</u>	<u>22</u>	<u>1,509,315</u>	<u>24</u>
							<b>Equity (notes 6(d), (n) and (o)):</b>				
						3110	Common stock	1,194,711	19	1,194,711	19
						3200	Capital surplus:				
						3210	Additional paid-in capital	316,913	5	316,913	5
						3250	Donated assets received	50	-	50	-
								<u>316,963</u>	<u>5</u>	<u>316,963</u>	<u>5</u>
						3300	Retained earnings:				
						3310	Legal reserve	1,640,453	27	1,623,232	26
						3320	Special reserve	190,639	3	178,017	3
						3350	Unappropriated retained earnings	1,623,853	26	1,650,188	26
								<u>3,454,945</u>	<u>56</u>	<u>3,451,437</u>	<u>55</u>
						3400	Other equity interest:				
						3410	Financial statements translation differences for foreign operations	(129,302)	(2)	(150,870)	(3)
						3420	Unrealized gain (loss) on financial assets at fair value through other comprehensive income	(4,000)	-	(920)	-
								<u>(133,302)</u>	<u>(2)</u>	<u>(151,790)</u>	<u>(3)</u>
						3xxx	<b>Total equity</b>	<u>4,833,317</u>	<u>78</u>	<u>4,811,321</u>	<u>76</u>
						2-3xxx	<b>Total liabilities and equity</b>	<u>\$ 6,177,508</u>	<u>100</u>	<u>\$ 6,320,636</u>	<u>100</u>
	<b>Total assets</b>	<u>\$ 6,177,508</u>	<u>100</u>	<u>6,320,636</u>	<u>100</u>						

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

**ATEN INTERNATIONAL CO., LTD.**

**Statements of Comprehensive Income**

**For the years ended December 31, 2025 and 2024**

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

	2025		2024	
	Amount	%	Amount	%
4000 <b>Operating revenue (notes 6(q) and 7)</b>	\$ 3,063,832	100	3,505,834	100
5000 <b>Operating costs (notes 6(f), (h), (i), (k), (l), (m), (r) and 7)</b>	1,501,126	49	1,609,657	46
5900 <b>Gross profit from operations</b>	1,562,706	51	1,896,177	54
5920 Add: Changes in unrealized profit	78,781	3	(90,765)	(3)
5900 <b>Gross profit</b>	1,641,487	54	1,805,412	51
6000 <b>Operating expenses (notes 6(h), (i), (l), (m), (r) and 7):</b>				
6100 Selling expenses	435,373	14	431,586	12
6200 Administrative expenses	301,294	10	312,431	9
6300 Research and development expenses	532,423	18	523,816	15
<b>Total operating expenses</b>	1,269,090	42	1,267,833	36
6900 <b>Operating profit</b>	372,397	12	537,579	15
7000 <b>Non-operating income and expenses (notes 6(l), (s), 7 and 12):</b>				
7100 Interest income	7,709	-	8,127	-
7010 Other income	46,527	1	56,550	2
7020 Other gains and losses	(13,537)	-	(28,284)	(1)
7050 Finance costs	(3,105)	-	(2,415)	-
7375 Share of profit of subsidiaries and associates accounted for under equity method	23,816	1	10,484	-
<b>Total non-operating income and expenses</b>	61,410	2	44,462	1
7900 <b>Profit from continuing operations before tax</b>	433,807	14	582,041	16
7950 <b>Less: Income tax expenses (note 6(n))</b>	66,239	2	87,431	2
<b>Net income</b>	367,568	12	494,610	14
8300 <b>Other comprehensive income (notes 6(n) and (o)):</b>				
8310 <b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>				
8311 Gains (losses) on remeasurements of defined benefit plans	8,519	-	7,483	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(2,976)	-	12,320	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	1,739	-	2,001	-
Components of other comprehensive income that will not be reclassified to profit or loss	3,804	-	17,802	-
8360 <b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>				
8361 Exchange differences on translation of foreign financial statements	21,568	1	24,648	1
8380 Share of other comprehensive income of subsidiaries and associates accounted for using equity method	88	-	188	-
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
Components of other comprehensive income that will be reclassified to profit or loss	21,656	1	24,836	1
8300 <b>Other comprehensive income</b>	25,460	1	42,638	1
8500 <b>Total comprehensive income</b>	\$ 393,028	13	537,248	15
9750 <b>Basic earnings per share (in New Taiwan dollars) (note 6(p))</b>	\$ 3.08		4.14	
9850 <b>Diluted earnings per share (in New Taiwan dollars) (note 6(p))</b>	\$ 3.04		4.08	

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

**ATEN INTERNATIONAL CO., LTD.**

**Statements of Changes in Equity**

**For the years ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

		Share capital		Retained earnings				Financial statements translation differences for foreign operations	Total other equity interest		Total equity
		Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total		Unrealized gain (loss) on financial assets measured at fair value through other comprehensive income	Total	
<b>Balance at January 1, 2024</b>	A1 \$	1,194,711	316,963	1,566,677	203,711	1,655,497	3,425,885	(175,518)	(22,030)	(197,548)	4,740,011
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	B1	-	-	56,555	-	(56,555)	-	-	-	-	-
Special reserve reversed	B3	-	-	-	(25,694)	25,694	-	-	-	-	-
Cash dividends of ordinary share	B5	-	-	-	-	(465,938)	(465,938)	-	-	-	(465,938)
Net income	D1	-	-	-	-	494,610	494,610	-	-	-	494,610
Other comprehensive income	D3	-	-	-	-	6,174	6,174	24,648	11,816	36,464	42,638
Total comprehensive income	D5	-	-	-	-	500,784	500,784	24,648	11,816	36,464	537,248
Disposal of investments in equity instruments designated at fair value through other comprehensive income	Q1	-	-	-	-	(9,294)	(9,294)	-	9,294	9,294	-
<b>Balance at December 31, 2024</b>	Z1	1,194,711	316,963	1,623,232	178,017	1,650,188	3,451,437	(150,870)	(920)	(151,790)	4,811,321
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	B1	-	-	17,221	-	(17,221)	-	-	-	-	-
Special reserve appropriated	B3	-	-	-	12,622	(12,622)	-	-	-	-	-
Cash dividends of ordinary share	B5	-	-	-	-	(370,360)	(370,360)	-	-	-	(370,360)
Net income	D1	-	-	-	-	367,568	367,568	-	-	-	367,568
Other comprehensive income	D3	-	-	-	-	6,868	6,868	21,568	(2,976)	18,592	25,460
Total comprehensive income	D5	-	-	-	-	374,436	374,436	21,568	(2,976)	18,592	393,028
Difference between consideration and carrying amount of subsidiaries acquired	M5	-	-	-	-	(672)	(672)	-	-	-	(672)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	Q1	-	-	-	-	104	104	-	(104)	(104)	-
<b>Balance at December 31, 2025</b>	Z1 \$	<b>1,194,711</b>	<b>316,963</b>	<b>1,640,453</b>	<b>190,639</b>	<b>1,623,853</b>	<b>3,454,945</b>	<b>(129,302)</b>	<b>(4,000)</b>	<b>(133,302)</b>	<b>4,833,317</b>

## ATEN INTERNATIONAL CO., LTD.

## Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
AAAA <b>Cash flows from operating activities:</b>		
A10000 <b>Net income before tax</b>	\$ 433,807	582,041
A20000 <b>Adjustments:</b>		
A20010 Adjustments to reconcile profit and loss		
A20100 Depreciation expense	59,602	60,058
A20900 Interest expense	3,105	2,415
A21200 Interest income	(7,709)	(8,127)
A21300 Dividend income	(1,119)	(4,584)
A22400 Share of profit of associates accounted for under equity method	(23,816)	(10,484)
A22500 Gains on disposal of property, plant and equipment	(276)	(95)
A22600 Property, plant and equipment transferred to expenses	70	133
A23900 Unrealized gains (losses) from sales	(78,781)	90,765
A2990-1 Gains on lease modification	-	(146)
A2990-2 Others	(210)	(210)
A20010 Total adjustments to reconcile profit and loss	(49,134)	129,725
A30000 Changes in assets / liabilities relating to operating activities:		
A31000 Net changes in operating assets:		
A31115 Financial assets at fair value through profit or loss	33,149	39,875
A31150 Accounts receivable	26,078	(2,173)
A31160 Accounts receivable—related parties	126,600	(199,210)
A31200 Inventories	100,344	(38,960)
A31230 Prepayments	(19,256)	(6,489)
A31240 Other current assets	6,186	(5,193)
A31000 Total changes in operating assets, net	273,101	(212,150)
A32000 Net changes in operating liabilities:		
A32110 Financial liabilities held for trading	1,734	4,990
A32130 Notes payable	(11)	26
A32150 Accounts payable	(52,806)	44,023
A32160 Accounts payable—related parties	7,843	30,616
A32180 Other payable	(19,497)	(35,069)
A32190 Other payable—related parties	135	929
A32200 Provisions	(1,161)	1,395
A32230 Other current liabilities	(5,571)	9,393
A32240 Net defined benefit liabilities	(583)	(2,741)
A32990 Other non-current liabilities	395	(2,007)
A32000 Total changes in operating liabilities, net	(69,522)	51,555
A30000 Total changes in operating assets / liabilities, net	203,579	(160,595)
A20000 Total adjustments	154,445	(30,870)
A33000 Cash provided by operating activities	588,252	551,171
A33200 Dividends received	133,926	156,867
A33500 Payment of income tax	(152,626)	(103,621)
AAAA <b>Net cash provided by operating activities</b>	569,552	604,417
BBBB <b>Cash flows from investing activities:</b>		
B00020 Proceeds from disposal of financial assets at fair value through other comprehensive income	1,004	24,987
B00030 Proceeds from capital reduction of financial assets at fair value through other comprehensive income	8,100	-
B00040 Acquisition of financial assets at amortised cost	-	(80,000)
B01800 Acquisition of investments accounted for using equity method	(151,100)	(22,503)
B01900 Proceeds from disposal of investments accounted for using equity method	-	68
B02400 Proceeds from capital reduction of investments accounted for using equity method	-	35,138
B02700 Acquisition of property, plant and equipment	(201,234)	(159,539)
B02800 Proceeds from disposal of property, plant and equipment	487	455
B03700 Increase in refundable deposits	(260)	(7,541)
B06500 Decrease (increase) in other financial assets—non-current	(70)	21,365
B07500 Interest received	6,787	5,798
BBBB <b>Net cash used in investing activities</b>	(336,286)	(181,772)
CCCC <b>Cash flows from financing activities:</b>		
C00100 Increase (decrease) in short-term borrowings	(23,333)	43,952
C01600 Proceeds from long-term debt	150,000	-
C03000 Increase in deposits received	-	250
C04020 Payment of lease liabilities	(1,007)	(1,567)
C04500 Cash dividends paid	(453,990)	(513,726)
C05600 Interest paid	(3,105)	(2,415)
CCCC <b>Net cash used in financing activities</b>	(331,435)	(473,506)
DDDD <b>Effect of exchange rate changes on cash and cash equivalents</b>	2,601	3,257
EEEE <b>Net decrease in cash and cash equivalents</b>	(95,568)	(47,604)
E00100 <b>Cash and cash equivalents at beginning of period</b>	473,902	521,506
E00200 <b>Cash and cash equivalents at end of period</b>	<b>\$ 378,334</b>	<b>473,902</b>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

**ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES**

**Consolidated Balance Sheets**

**December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024			December 31, 2025		December 31, 2024	
	Amount	%	Amount	%		Amount	%	Amount	%
<b>Assets</b>					<b>Liabilities and Equity</b>				
11xx <b>Current assets:</b>					21xx <b>Current liabilities:</b>				
1100 Cash and cash equivalents (note 6(a))	\$ 898,036	13	1,128,293	16	2102 Short-term borrowings (notes 6(j) and 8)	\$ 240,470	4	366,758	5
1110 Financial assets at fair value through profit or loss – current (note 6(c))	241,584	4	276,048	4	2120 Financial liabilities at fair value through profit or loss – current (note 6(c))	7,985	-	5,942	-
1136 Current financial assets at amortized cost, net (note 6(b))	260,360	4	138,088	2	2150 Notes payable	1,141	-	1,342	-
1140 Contract assets – current (note 6(q))	20,685	-	4,393	-	2170 Accounts payable	355,727	5	383,383	5
1150 Notes receivable, net (notes 6(e) and (q))	2,821	-	4,441	-	2216 Dividends Payable (note 6(o))	119,471	2	203,101	3
1170 Accounts receivable, net (notes 6(e) and (q))	779,538	11	717,330	10	2219 Other payable (notes 6(m), (r) and 8)	569,953	8	544,969	8
1200 Other receivables	10,540	-	6,859	-	2230 Current tax liabilities	27,184	-	130,686	2
130x Inventories (note 6(f))	1,112,075	16	1,325,349	19	2250 Provisions – current (note 6(k))	23,044	-	24,205	-
1410 Prepayments	81,894	1	70,176	1	2280 Current lease liabilities (note 6(l))	105,296	2	65,019	1
1470 Other current assets	19,908	-	22,648	-	2399 Other current liabilities	76,390	1	82,736	1
<b>Total current assets</b>	<b>3,427,441</b>	<b>49</b>	<b>3,693,625</b>	<b>52</b>	<b>Total current liabilities</b>	<b>1,526,661</b>	<b>22</b>	<b>1,808,141</b>	<b>25</b>
15xx <b>Non-current assets:</b>					25xx <b>Non-Current liabilities:</b>				
1517 Financial assets at fair value through other comprehensive income – non-current (note 6(d))	-	-	12,080	-	2540 Long-term borrowings (notes 6(j) and 8)	150,000	2	-	-
1535 Non-current financial assets at amortized cost, net (note 6(b))	80,000	1	80,000	1	2570 Deferred income tax liabilities (note 6(n))	136,665	2	154,443	2
1600 Property, plant and equipment (notes 6(g), 7, 8 and 9)	2,945,859	42	2,800,976	39	2580 Non-current lease liabilities (note 6(l))	212,403	3	166,044	3
1755 Right-of-use assets (note 6(h))	296,129	4	217,423	3	2640 Net defined benefit liabilities – non-current (note 6(m))	52,103	1	60,926	1
1780 Intangible assets (note 6(i))	2,756	-	3,151	-	2645 Deposits received	1,014	-	1,014	-
1840 Deferred income tax assets (note 6(n))	154,393	2	177,348	2	2670 Other non-current liabilities	69,531	1	58,039	1
1915 Prepayments for equipment	92	-	34	-	<b>Total non-current liabilities</b>	<b>621,716</b>	<b>9</b>	<b>440,466</b>	<b>7</b>
1920 Refundable deposits	44,723	1	42,206	1	<b>Total liabilities</b>	<b>2,148,377</b>	<b>31</b>	<b>2,248,607</b>	<b>32</b>
1980 Other financial assets – non-current (notes 8 and 9)	95,980	1	95,439	2	<b>Equity attributable to shareholders of the company (notes 6(d), (n) and (o)):</b>				
1990 Other non-current assets	1,033	-	1,316	-	3110 Common stock	1,194,711	17	1,194,711	17
<b>Total non-current assets</b>	<b>3,620,965</b>	<b>51</b>	<b>3,429,973</b>	<b>48</b>	3200 Capital surplus:				
					3210 Additional paid-in capital	316,913	4	316,913	4
					3250 Donated assets received	50	-	50	-
						<b>316,963</b>	<b>4</b>	<b>316,963</b>	<b>4</b>
					3300 Retained earnings:				
					3310 Legal reserve	1,640,453	23	1,623,232	23
					3320 Special reserve	190,639	3	178,017	2
					3350 Unappropriated retained earnings	1,623,853	23	1,650,188	23
						<b>3,454,945</b>	<b>49</b>	<b>3,451,437</b>	<b>48</b>
					3400 Other equity interest:				
					3410 Financial statements translation differences for foreign operations	(129,302)	(2)	(150,870)	(2)
					3420 Unrealized gain (loss) on financial assets at fair value through other comprehensive income	(4,000)	-	(920)	-
						<b>(133,302)</b>	<b>(2)</b>	<b>(151,790)</b>	<b>(2)</b>
					<b>Total equity attributable to shareholders of the company</b>	<b>4,833,317</b>	<b>68</b>	<b>4,811,321</b>	<b>67</b>
					36xx <b>Non-controlling interests</b>	<b>66,712</b>	<b>1</b>	<b>63,670</b>	<b>1</b>
					3xxx <b>Total equity</b>	<b>4,900,029</b>	<b>69</b>	<b>4,874,991</b>	<b>68</b>
1xxx <b>Total assets</b>	<b>\$ 7,048,406</b>	<b>100</b>	<b>7,123,598</b>	<b>100</b>	2-3xxx <b>Total liabilities and equity</b>	<b>\$ 7,048,406</b>	<b>100</b>	<b>7,123,598</b>	<b>100</b>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

**ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES**

**Consolidated Statements of Comprehensive Income**

**For the years ended December 31, 2025 and 2024**

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

	2025		2024	
	Amount	%	Amount	%
4000 <b>Operating revenue (note 6(q))</b>	\$ 4,918,944	100	4,993,174	100
5000 <b>Operating costs (notes 6(f), (g), (h), (k), (l), (m) and (r))</b>	2,037,449	41	2,009,762	40
5900 <b>Gross profit</b>	2,881,495	59	2,983,412	60
6000 <b>Operating expenses (notes 6(e), (g), (h), (i), (l), (m), (r) and 7):</b>				
6100 Selling expenses	1,244,622	25	1,254,716	25
6200 Administrative expenses	532,837	11	540,928	11
6300 Research and development expenses	527,989	11	518,951	11
6450 Impairment loss determined in accordance with IFRS9	374	-	308	-
<b>Total operating expenses</b>	<b>2,305,822</b>	<b>47</b>	<b>2,314,903</b>	<b>47</b>
6900 <b>Operating profit</b>	<b>575,673</b>	<b>12</b>	<b>668,509</b>	<b>13</b>
7000 <b>Non-operating income and expenses (notes 6(l) and (s)):</b>				
7100 Interest income	18,827	-	18,919	-
7010 Other income	17,767	-	28,020	1
7020 Other gains and losses	(67,553)	(1)	(27,028)	-
7050 Finance costs	(30,353)	-	(34,955)	(1)
<b>Total non-operating income and expenses</b>	<b>(61,312)</b>	<b>(1)</b>	<b>(15,044)</b>	<b>-</b>
7900 <b>Profit from continuing operations before tax</b>	<b>514,361</b>	<b>11</b>	<b>653,465</b>	<b>13</b>
7950 <b>Less: Income tax expenses (note 6(n))</b>	<b>138,284</b>	<b>3</b>	<b>151,884</b>	<b>3</b>
<b>Net income</b>	<b>376,077</b>	<b>8</b>	<b>501,581</b>	<b>10</b>
8300 <b>Other comprehensive income (notes 6(n) and 6(o)):</b>				
8310 <b>Components of other comprehensive income (loss) that will not be reclassified to profit or loss</b>				
8311 Gains (losses) on remeasurements of defined benefit plans	8,667	-	7,798	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(2,976)	-	12,320	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	1,739	-	2,001	-
<b>Components of other comprehensive income that will not be reclassified to profit or loss</b>	<b>3,952</b>	<b>-</b>	<b>18,117</b>	<b>-</b>
8360 <b>Components of other comprehensive income (loss) that will be reclassified to profit or loss</b>				
8361 Exchange differences on translation of foreign financial statements	21,498	-	23,336	-
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
<b>Components of other comprehensive income that will be reclassified to profit or loss</b>	<b>21,498</b>	<b>-</b>	<b>23,336</b>	<b>-</b>
8300 <b>Other comprehensive income</b>	<b>25,450</b>	<b>-</b>	<b>41,453</b>	<b>-</b>
8500 <b>Total comprehensive income</b>	<b>\$ 401,527</b>	<b>8</b>	<b>543,034</b>	<b>10</b>
8600 <b>Net income attributable to:</b>				
8610 Shareholders of the parent	\$ 367,568	8	494,610	10
8620 Non-controlling interests	8,509	-	6,971	-
<b>Total comprehensive income attributable to:</b>	<b>\$ 376,077</b>	<b>8</b>	<b>501,581</b>	<b>10</b>
8700 <b>Total comprehensive income attributable to:</b>				
8710 Shareholders of the parent	\$ 393,028	8	537,248	10
8720 Non-controlling interests	8,499	-	5,786	-
<b>Total comprehensive income attributable to:</b>	<b>\$ 401,527</b>	<b>8</b>	<b>543,034</b>	<b>10</b>
<b>Basic earnings per share(in New Taiwan dollars) (note 6(p))</b>				
9710 Basic earnings per share	<b>\$ 3.08</b>		<b>4.14</b>	
9850 Diluted earnings per share	<b>\$ 3.04</b>		<b>4.08</b>	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent						Total other equity interest			Total equity attributable to owners of parent	Non-controlling interests	Total equity	
	Share capital		Retained earnings				Financial statements translation differences for foreign operations	Unrealized gain (loss) on financial assets measured at fair value through other comprehensive income	Total				
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total							
<b>Balance at January 1, 2024</b>	A1 \$	1,194,711	316,963	1,566,677	203,711	1,655,497	3,425,885	(175,518)	(22,030)	(197,548)	4,740,011	64,750	4,804,761
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	B1	-	-	56,555	-	(56,555)	-	-	-	-	-	-	-
Special reserve reversed	B3	-	-	-	(25,694)	25,694	-	-	-	-	-	-	-
Cash dividends of ordinary share	B5	-	-	-	-	(465,938)	(465,938)	-	-	-	(465,938)	(3,380)	(469,318)
Net income	D1	-	-	-	-	494,610	494,610	-	-	-	494,610	6,971	501,581
Other comprehensive income	D3	-	-	-	-	6,174	6,174	24,648	11,816	36,464	42,638	(1,185)	41,453
Total comprehensive income	D5	-	-	-	-	500,784	500,784	24,648	11,816	36,464	537,248	5,786	543,034
Changes in non-controlling interests	O1	-	-	-	-	-	-	-	-	-	-	(3,486)	(3,486)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	Q1	-	-	-	-	(9,294)	(9,294)	-	9,294	9,294	-	-	-
<b>Balance at December 31, 2024</b>	Z1	1,194,711	316,963	1,623,232	178,017	1,650,188	3,451,437	(150,870)	(920)	(151,790)	4,811,321	63,670	4,874,991
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	B1	-	-	17,221	-	(17,221)	-	-	-	-	-	-	-
Special reserve appropriated	B3	-	-	-	12,622	(12,622)	-	-	-	-	-	-	-
Cash dividends of ordinary share	B5	-	-	-	-	(370,360)	(370,360)	-	-	-	(370,360)	(6,129)	(376,489)
Net income	D1	-	-	-	-	367,568	367,568	-	-	-	367,568	8,509	376,077
Other comprehensive income	D3	-	-	-	-	6,868	6,868	21,568	(2,976)	18,592	25,460	(10)	25,450
Total comprehensive income	D5	-	-	-	-	374,436	374,436	21,568	(2,976)	18,592	393,028	8,499	401,527
Difference between consideration and carrying amount of subsidiaries acquired	M5	-	-	-	-	(672)	(672)	-	-	-	(672)	672	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	Q1	-	-	-	-	104	104	-	(104)	(104)	-	-	-
<b>Balance at December 31, 2025</b>	Z1 \$	1,194,711	316,963	1,640,453	190,639	1,623,853	3,454,945	(129,302)	(4,000)	(133,302)	4,833,317	66,712	4,900,029

## ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES

## Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
AAAA <b>Cash flows from operating activities:</b>		
A10000 <b>Net income before tax</b>	\$ 514,361	653,465
A20000 <b>Adjustments:</b>		
A20010 Adjustments to reconcile profit and loss		
A20100 Depreciation expense	219,287	230,608
A20200 Amortization expense	395	1,185
A20300 Impairment loss determined in accordance with IFRS9	374	308
A20900 Interest expense	30,353	34,955
A21200 Interest income	(18,827)	(18,919)
A21300 Dividend income	(1,119)	(4,584)
A22500 Gains on disposal of property, plant and equipment	(606)	(656)
A22600 Property, plant and equipment transferred to expenses	-	133
A29900 Others	122	(258)
A20010 Total adjustments to reconcile profit and loss	229,979	242,772
A30000 <b>Changes in assets / liabilities relating to operating activities:</b>		
A31000 <b>Net changes in operating assets:</b>		
A31115 Financial assets at fair value through profit or loss	34,464	121,192
A31125 Contract assets	(16,292)	3,491
A31130 Notes receivable	1,620	2,281
A31150 Accounts receivable	(62,582)	(2,106)
A31180 Other receivable	(3,681)	7,495
A31200 Inventories	213,274	(63,040)
A31230 Prepayments	(11,718)	(9,074)
A31240 Other current assets	9,295	(10,065)
A31000 Total changes in operating assets, net	164,380	50,174
A32000 <b>Net changes in operating liabilities:</b>		
A32110 Financial liabilities held for trading	2,043	4,684
A32130 Notes payable	(201)	(339)
A32150 Accounts payable	(27,656)	96,227
A32180 Other payable	24,984	(5,669)
A32200 Provisions	(1,161)	1,395
A32230 Other current liabilities	(6,346)	8,154
A32240 Net defined benefit liabilities	(156)	(2,133)
A32990 Other non-current liabilities	11,492	391
A32000 Total changes in operating liabilities, net	2,999	102,710
A30000 Total changes in operating assets / liabilities, net	167,379	152,884
A20000 Total adjustments	397,358	395,656
A33000 Cash provided by operating activities	911,719	1,049,121
A33200 Dividends received	1,119	4,584
A33500 Payment of income tax	(241,652)	(168,372)
AAAA <b>Net cash provided by operating activities</b>	671,186	885,333
BBBB <b>Cash flows from investing activities:</b>		
B00020 Proceeds from disposal of financial assets at fair value through other comprehensive income	1,004	24,987
B00030 Proceeds from capital reduction of financial assets at fair value through other comprehensive income	8,100	-
B00040 Acquisition of financial assets at amortised cost	(122,272)	(47,639)
B00050 Acquisition of financial assets at amortised cost — non-current	-	(80,000)
B02700 Acquisition of property, plant and equipment	(241,230)	(192,878)
B02800 Proceeds from disposal of property, plant and equipment	1,002	1,153
B03700 Increase in refundable deposits	(2,517)	(7,157)
B06500 Decrease (increase) in other financial assets — non-current	(541)	20,694
B06700 Decrease in other non-current assets	283	219
B07100 Increase in prepayments for equipment	(58)	(34)
B07500 Interest received	15,576	16,590
BBBB <b>Net cash used in investing activities</b>	(340,653)	(264,065)
CCCC <b>Cash flows from financing activities:</b>		
C00200 Decrease in short-term borrowings	(128,889)	(38,104)
C01600 Proceeds from long-term borrowings	150,000	-
C03000 Increase in deposits received	-	250
C04020 Payment of lease liabilities	(103,864)	(112,936)
C04500 Cash dividends paid	(460,119)	(517,106)
C05600 Interest paid	(30,353)	(34,955)
C05800 Changes in non-controlling interests	-	(3,486)
CCCC <b>Net cash used in financing activities</b>	(573,225)	(706,337)
DDDD <b>Effect of exchange rate changes on cash and cash equivalents</b>	12,435	19,375
EEEE <b>Net decrease in cash and cash equivalents for the period</b>	(230,257)	(65,694)
E00100 <b>Cash and cash equivalents at beginning of period</b>	1,128,293	1,193,987
E00200 <b>Cash and cash equivalents at end of period</b>	<b>\$ 898,036</b>	<b>1,128,293</b>

**2.**

**Proposed by the Board**

**Proposal:**

Adoption of the Proposal for Distribution of 2025 Profits

**Explanation:**

- (1). The Board has adopted a Proposal for Distribution of 2025 Profits in accordance with the Articles of Incorporation. Beginning retained earnings is NT\$ 1,425,526,169. After adding net profit after tax of NT\$ 367,567,970, subtracting the legal reserve of NT\$ 17,221,602 and adding the special reserve of NT\$ 18,487,909 and other adjustment items of NT\$ 6,300,103, the retained earnings available for distribution is NT\$ 1,800,660,549 and the proposed cash dividend to shareholders is NT\$ 418,149,081.
- (2). Profit Distribution Table is attached as page 30.

**Resolution:**

**ATEN International Co., LTD.**  
**PROFIT DISTRIBUTION TABLE**

**Year 2025**

( Unit: NTD \$ )

Items	Amount
Beginning retained earnings	1,425,526,169
Add : 2025 net profit after tax	367,567,970
Less : 10% legal reserve(Note1)	17,221,602
Add : Reverse special earnings reserves on reductions to shareholders' equity	18,487,909
Less : Recognition of the effect on retained earnings of investments accounted for using the equity method	671,896
Add : Disposal of Equity instruments measured at fair value through other comprehensive income	103,500
Add : Current change in remeasurements of defined benefit plans	6,780,558
Add : Share of other equity interest accounted for under equity method	87,941
<b>Distributable net profit</b>	<b>1,800,660,549</b>
Distributable items :	
Resolution on 2025 Interim Earnings Distribution (Note1)	119,471,166
Earnings to be Distributed (Cash dividend NT 2.5 per share)	298,677,915
Total Distribution(Note2)	418,149,081
<b>Unappropriated retained earnings</b>	<b>1,382,511,468</b>

Note1 : In the second quarter of 2025, for the interim earnings distribution, a legal reserve of NT\$17,221,602 and a special reserve of NT\$38,848,679 were appropriated, and a cash dividend of NT\$119,471,166 (NT\$1 per share) was resolved to be distributed.

Note 2: The Company's total earnings distribution of NT\$418,149,081 consists of NT\$277,526,289 from 2024 earnings and NT\$140,622,792 from 2025 earnings.

# Election

Proposed by the Board

## Proposal:

Director election

## Explanation:

1. The tenure of all ATEN directors expired on June 14, 2026. The company proposes to duly elect new Board members in advance at this year's Annual General Shareholders' Meeting in accordance with Article 195 of the Company Act.
2. The Board of Directors resolved that 10 directors (including 5 independent directors) will be elected at this Annual General Shareholders' Meeting with a term of three years in accordance with Article 14 of the Articles of Incorporation. The tenure of newly elected directors shall commence on May 25, 2026 and expire on May 24, 2029. The company will set up an audit committee to replace the supervisors, and the audit committee will be composed of all independent directors.
3. The election of directors is conducted under the "candidate nomination system" in accordance with the regulations and the Articles of Incorporation. The roster of the nominated directors has been reviewed by the Board meeting on March 10, 2026. The directors shall be elected from the nominated candidates. The independent and non-independent directors shall be elected at the same time, but in separately calculated numbers. Personal information of the nominee is attached as page 32.
4. Rules for the Election of Directors is attached as page 47-49. (Appendix 3)

## Election:

## ATEN International Co., LTD.

### List of Director (Including Independent Director) Candidates

Title	Name	Shareholdings (share)	Education & Experience	Whether or not he/she has served as an independent director for three consecutive terms.
Director	Sun-Chung Chen	4,049,087	<ul style="list-style-type: none"> <li>• EMBA, Business Administration, National Taiwan University</li> <li>• Electronic Engineer Department, Vanung University</li> <li>• Factory Director, ATEN International</li> <li>• R&amp;D Manager, ATEN International</li> </ul>	NA
Director	Shang-Jen Chen	6,789,342	<ul style="list-style-type: none"> <li>• Bachelor, Computer Science Department, National Chiao Tung University</li> <li>• Director and President, ATECH Peripherals INC.</li> </ul>	NA
Director	Yung-Da Lin	6,000	<ul style="list-style-type: none"> <li>• EMBA, International Business Management, National Taiwan University</li> <li>• Master, Electronic Engineering Department, National Taiwan University</li> <li>• Bachelor, Electronic Engineering Department, National Taiwan University</li> <li>• Product Director , Aver Media</li> <li>• R&amp;D Director, Aver media</li> </ul>	NA
Director	Shiu-Ta Liao	1,812,897	<ul style="list-style-type: none"> <li>• Bachelor, Business Administration Department, Feng Chia University</li> <li>• Consultant of Tatungchinaware Co., Ltd.</li> </ul>	NA
Director	Se-Se Chen	1,261,416	<ul style="list-style-type: none"> <li>• Kai Ping Senior High School</li> </ul>	NA
Independent Director	Wei-Jenng Sun	0	<ul style="list-style-type: none"> <li>• EMBA, Business Administration, National Taiwan University</li> <li>• Double Major in Business Administration and Finance, California State University, Fullerton</li> <li>• General Manager and head of Taiwan, Dun &amp; Bradstreet International</li> <li>• Supervisor, Carson Sustainability Innovation Co., Ltd.</li> </ul>	No
Independent Director	Ching-Jen Chang	0	<ul style="list-style-type: none"> <li>• EMBA, Accounting and Management Decision-Making, National Taiwan University</li> <li>• Bachelor, Accounting Department, National Chengchi University</li> <li>• T N Soong &amp; Co</li> <li>• Deloitte &amp; Touche</li> </ul>	No
Independent Director	Chung-Jen Chen	0	<ul style="list-style-type: none"> <li>• PhD, Rensselaer Polytechnic Institute</li> <li>• Associate Dean, Office of Research and Development, National Taiwan University</li> <li>• Associate Chair, School of Professional and Continuing Studies, National Taiwan</li> </ul>	Yes/ Taking into consideration of the nominee's rich academic and industrial experience and appropriate advice

Title	Name	Shareholdings (share)	Education & Experience	Whether or not he/she has served as an independent director for three consecutive terms.
			University <ul style="list-style-type: none"> <li>• Associate Professor, Business Administration Department, National Taiwan University</li> <li>• Associate Professor, Business Administration Department, National Cheng Kung University</li> <li>• Assistant Professor, Business Administration Department, National Cheng Kung University</li> <li>• Vice Engineer, CTCI</li> </ul>	and guidance on company operations and business analysis, the Company believes the nominee can continue to supervise the operation of the company and has obvious benefits to it.
Independent Director	Ming-Huei Hsieh	0	<ul style="list-style-type: none"> <li>• Ph.D., University of Warwick</li> <li>• Associate Dean, Industry-Academia Development, College of Management, National Taiwan University</li> <li>• Dean, School of Professional Education and Continuing Studies, National Taiwan University</li> <li>• CEO of NTU EMBA, College of Management, National Taiwan University</li> <li>• Chairperson, International Business Department, National Taiwan University</li> </ul>	No
Independent Director	Wei-Jen Chu	0	<ul style="list-style-type: none"> <li>• Master, Accounting Department, National Chengchi University</li> <li>• PhD, Management of Jinan University in Guangzhou</li> <li>• Commissioner, CPA Professional Liability of Auditing Examination Committee, National Federation of CPA Associations of the R.O.C.</li> <li>• Chief Commissioner, Professional Education Committee, National Federation of CPA Associations of the R.O.C.</li> <li>• Chief Commissioner, Think Tank Committee, National Federation of CPA Associations of the R.O.C.</li> <li>• Executive Director, National Federation of CPA Association of the R.O.C.</li> <li>• Senior Partner of Candor Taiwan CPAs</li> <li>• Executive Director, Taipei CPA Association</li> <li>• Executive Supervisor, Taipei CPA Association</li> <li>• Commissioner, Discipline Committee, Taiwan Provincial CPA Association</li> <li>• Adjunct Instructor, Fu Jen Catholic University</li> <li>• Adjunct Instructor, Chinese Culture University</li> </ul>	Yes/Taking into consideration of the nominee's financial and accounting profession and corporate governance expertise and appropriate advice and guidance on company operations and business analysis, the Company believes the nominee can continue to supervise the operation of the company and has obvious benefits to it.

# Discussion

**Proposed by the Board**

## **Discussion:**

Proposal to release the Prohibition on Directors from Participation in Competitive Business. Please proceed to discuss.

## **Explanation:**

- (1). According to the Company Act article 209, a director who acts for himself or on behalf of another person that is within the scope of the company's business, shall clarify the essential content of his act to the meeting of shareholders and secure annual shareholders' meeting's approval.
- (2). For the newly elected board of directors, it is proposed to request to release the prohibition on directors from participation in competitive business.
- (3). The details of director (including independent director) candidates holding other company positions are attached as page 35. Please proceed to discuss.

## **Resolution:**

## ATEN INTERNATIONAL CO., LTD.

The details of director candidates holding other company positions

Serial number	Name	Concurrent Positions Held at Other Companies
1	Sun-Chung Chen	Chairman, Xiufeng Elementary School Education Foundation Chairman and President, Aten Technology Inc. Chairman and President, Aten New Jersey Inc. Chairman, Aten Korea Co., Ltd. Chairman, Aten Computer Products Co., Ltd. Director, Vision Factory Co., Ltd.
2	Shang-Jen Chen	Chairman and President, Vision Factory Co., Ltd. Chairman, the Ching-Tang Education Foundation Chairman, Atech Peripherals Inc.
3	Yung-Da Lin	Director, Aten Technology Inc. Director, Aten New Jersey Inc. Director, Aten Korea Co., Ltd. Director, Chinese International Economic Cooperation Association (CIECA)
4	Chung-Jen Chen	Independent Director, USUN Technology Co., Ltd. Independent Director, Solteam Incorporation Independent Director, Giantplus Technology Co., Ltd.
5	Wei-Jen Chu	Honorary President & CPA, HLB Candor Taiwan CPAs
6	Ching-Jen Chang	Consultant, Shih Chin Co., Ltd. Independent Director, Dah Chung Bills Finance Corp.
7	Ming-Huei Hsieh	Independent Director, Eyecare Tech Inc. Independent Director, Cica-Huntek Chemical Technology Taiwan Co., Ltd.
8	Wei-Jenng Sun	Supervisor, Carson Sustainability Innovation Co., Ltd.

## **Questions and Motions**

### **Adjournment**

## Appendix 1 : Articles of Incorporation

### Chapter 1 General Provisions

- Article 1 The Company is incorporated according to the Company Act and is named ATEN International Co., LTD.
- Article 2 The business scope of the Company is as follows:
- I. Computers and Peripheral Equipment Manufacturing, Processing, and Sale
  - II. CC01060 Wired Communication Mechanical Equipment Manufacturing
  - III. CC01070 Wireless Communication Mechanical Equipment Manufacturing
  - IV. CC01080 Electronics Components Manufacturing
  - V. CB01020 Affairs Machine Manufacturing
  - VI. F113070 Wholesale of Telecommunication Apparatus
  - VII. F113050 Wholesale of Clerical Machinery Equipment
  - VIII. F118010 Wholesale of Computer Software
  - IX. F119010 Wholesale of Electronic Materials
  - X. F213060 Retail Sale of Telecommunication Apparatus
  - XI. F218010 Retail Sale of Computer Software
  - XII. F219010 Retail Sale of Electronic Materials
  - XIII. F213030 Retail Sale of Clerical Machinery Equipment
  - XIV. F401021 Import of Controlled Telecommunications Radio-Frequency Devices and Materials
  - XV. F601010 Intellectual Property Rights
  - XVI. I301010 Information Software Services
  - XVII. I301020 Data Processing Services
  - XVIII. I301030 Electronic Information Supply Services
  - XIX. I501010 Product Designing
  - XX. C01050 Data Storage Media Units Manufacturing
  - XXI. CC01101 Controlled Telecommunications Radio-Frequency Devices and Materials Manufacturing
  - XXII. All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3 The Company's investment amount is not subject to the restrictions specified in Article 13 of the Company Act.
- Article 4 The Company's Head Office is in New Taipei City, Taiwan, and may establish domestic or foreign branches subject to the Board of Directors' approval.
- Article 4-1 The Company may provide endorsement and guarantee to other companies. The process shall be handled in accordance with the Company's Operating Procedures of Endorsement/Guarantee.

### Chapter 2 Shares

- Article 5 The Company's total authorized capital shall be in the amount of one billion and five hundred million New Taiwan Dollars (NT\$1,500,000,000), divided into one hundred and fifty million (150,000,000) common shares with a par

value of ten New Taiwan Dollars (NT\$10), and may be paid-up in installments if approved by the Board of Directors.

The Company has reserved seventy-five million New Taiwan Dollars (NT\$75,000,000), representing seven million and five hundred thousand (7,500,000) common shares with a par value of NT\$10, from the authorized capital mentioned in the previous paragraph to issue employee stock option certificates. Such certificates, if approved by the Board of Directors, may be issued in installments.

- Article 5-1 Where the Company wishes to issue employee stock option certificates with an exercise price lower than the closing price of the Company's common shares on the issuance date, such an issuance shall be approved by two-thirds of the voting rights present at the General Shareholders' Meeting attended by shareholders representing one-half or more of the total number of shares issued. Where the Company wishes to transfer shares to employees at a price lower than the repurchase price, such a transfer shall be approved in advance by two-thirds of the voting rights present at the nearest General Shareholders' Meeting attended by shareholders representing one-half or more of the total number of shares issued.
- Article 6 The Company's share certificates shall be registered ones, which shall be signed or have the seal affixed by directors representing the Company and may be issued only after they have been certified in the manner specified by law. The Company may elect not to print any certificates for the shares issued, provided that such shares shall be delivered to a centralized security depository institution for registration purposes.
- Article 7 Except when the requirements of other laws or securities rules apply, the Company's stock affairs including the transfer, inheritance, endowment, creation of pledge, and reporting of loss of shares, loss or change of specimen chop, and change of address shall be handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies.

### Chapter 3 General Shareholders' Meetings

- Article 8 The Company holds two types of shareholders' meetings: General Shareholders' Meetings and Extraordinary Shareholders' Meetings. General Shareholders' Meetings are convened by the Board of Directors once a year within six months after the end of each fiscal year. Extraordinary Shareholders' Meetings may be convened in accordance with relevant regulations whenever necessary.
- When the Company holds a shareholders' meeting, the meeting may be held by means of visual communication network, or other methods announced by the central competent authorities.
- Article 9 Where a shareholder cannot attend the General Shareholders' Meeting for any reason, such a shareholder may appoint a proxy to attend the meeting on their behalf by executing a proxy form printed by the Company stating therein the scope of power authorized to the proxy. Representation by proxy shall be governed by Article 177 of the Company Act, as well as by the "Regulations

Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

- Article 10 Except in the circumstances set forth in the provisions of Article 179 under the Company Act, a shareholder shall have the right to one vote for each share in their possession.
- Article 11 Unless otherwise stipulated in the relevant regulations, any resolutions in a General Shareholders' Meeting shall be approved by a majority vote at a meeting attended by shareholders representing at least one half of the total number of shares issued.
- Article 12 General Shareholders' Meetings convened by the Chairman shall be chaired by the Chairman. If the Chairman is unable to perform such duties due to a leave of absence or any other reason, the Vice Chairman shall act in this capacity on the Chairman's behalf. If the Vice Chairman is also unable to perform such duties, the Chairman may appoint one of the directors to act on the Chairman's behalf. If the Chairman does not appoint a delegate, one shall be elected among the directors to act on the Chairman's behalf. If the General Shareholders' Meeting is convened by an entity that has the right to convene other than the Board of Directors, that convener shall be the chair. If there are two or more conveners, the chair shall be elected among them.
- Article 13 Resolutions of a General Shareholders' Meeting shall be compiled into minutes, which shall be signed or sealed by the meeting's chair and distributed to all shareholders within 20 days after the meeting. Distribution of the meeting minutes mentioned in the preceding paragraph shall be conducted in accordance with the Company Act.

#### Chapter 4 Directors and the Audit Committee

- Article 14 The Company shall have seven to ten directors. Among them, at least three shall be independent directors. The election of directors shall adopt the candidate nomination system as specified in Article 192-1 of the Company Act, i.e. directors shall be elected from among a list of candidates at the General Shareholders' Meeting for a tenure of three years, and may be reelected. When electing a director, each share is entitled to the right to a number of votes equal to the number of directors to be elected. Such a number of voting rights may be cast as a whole in favor of the same candidate, or be cast separately in favor of different candidates. Those who win more voting rights shall be the directors. The elections for directors and for independent directors shall be conducted simultaneously, and the number of winners calculated separately. The regulations set forth by the competent authority shall apply to the independent directors with respect to their professional qualifications, shareholdings, restrictions on concurrent posts, nomination, election, and other matters they are required to comply with. The Company shall adhere to the Securities and Exchange Act to establish an audit committee, which shall comprise all independent directors. The audit committee shall exercise its powers and duties in accordance with relevant laws and regulations as well as the Audit Committee Charter.
- Article 15 The elected directors shall form the Board of Directors, with the Chairman to

be appointed from among the directors by approval of more than one-half of directors present at a meeting where more than two-thirds of the directors are present. The Chairman shall represent the Company in all its dealings with outsiders. A Vice Chairman may be appointed from among the directors in the same manner.

Article 16 If the Chairperson is absent or unable to perform his/her duties, a person shall be selected in accordance with Article 208 of the Company Act to act on his/her behalf.

Article 17 If a director is unable to attend a meeting of the Board of Directors in person, another director can be appointed to act on behalf of the absent director by producing a proxy form detailing the scope of delegated authority for each item on the agenda. One director can represent the presence of only one other director.

Article 18 When the number of vacancies in the Board of Directors reaches one third of the total number of directors, or when all independent directors are discharged, the Board of Directors shall call, within sixty days, an Extraordinary Shareholders' Meeting to elect succeeding directors to fill the vacancies; each successor so elected shall hold office for the remaining term of the original director only.

Article 19 Unless otherwise provided for in the Company Act, resolutions of the Board of Directors shall be passed by a majority vote of the directors present at a board meeting attended by more than one-half of the total number of directors.

Article 20 When performing duties, the directors shall adhere to laws and regulations, the Articles of Incorporation, and resolutions of the General Shareholders' Meeting. The convention of a Board of Directors meeting shall be notified to the directors at least 7 days before the meeting date. A meeting of the Board of Directors may be called at any time in the event of an emergency. In calling a meeting of the Board of Directors, a notice setting forth therein the subject(s) to be discussed at the meeting shall be given in writing, by email, or by fax.

Article 21 The Board of Directors is authorized to determine the level of directors' remuneration based on their extent of participation in and contribution to the Company's operations, and by reference to industry peers. The amount of transportation allowance for directors shall be determined through a resolution by the Board of Directors. The compensation shall be granted to directors for their performing their duties, regardless of the Company's profits or losses.

## Chapter 5 Managers

Article 22 The Company may set up a post of president. The appointment, dismissal, and remuneration of the president shall be made in compliance with Article 29 of the Company Act. The president shall be awarded reasonable remuneration in proportion to his/her extent of participation in the Company's operation and his/her contribution to the Company as a result of individual performance.

## Chapter 6 Accounting

Article 23 At the end of each fiscal year, the Board of Directors of the Company shall compile the following statements and reports, which shall be submitted to the Audit Committee for examination at least thirty days before the date of the General Shareholders' Meeting. Subsequently, the statements and reports shall be submitted by the Board of Directors, in the manner specified by law, to the General Shareholders' Meeting for acknowledgment.

- I. Business report
- II. Financial statements
- III. Proposals for the distribution of surplus earnings or offsetting of losses

The Company shall propose the surplus earning distribution or loss off-setting proposal at the close of each quarter. The company shall allocate earnings in the following order of priority: 1) estimate and reserve the amount to be paid for employee compensation, taxes and duties; 2) offset previous deficits; 3) set aside 10% of the remainder as a legal reserve until it equals the Company's paid-in capital; 4) provide or reverse special reserves according to law or the competent authority's regulations; and, 5) add the remainder, if any, to the accumulated undistributed earnings for the previous quarter to form the distributable earnings, with which the Board of Directors shall draft an earnings distribution proposal. Where the earnings are to be distributed in the form of new shares, they shall be distributed after being approved by the General Shareholders' Meeting. Where the earnings are to be distributed in the form of cash, they shall be distributed after being approved by the Board of Directors.

Article 24 For each year, the Company's net income before tax before deducting remuneration to employees and directors and after making up for aggregated losses should be applied to pay remuneration to employees for an amount of 10-16% of the balance, and to directors for an amount not more than 2% of the balance; furthermore, 15% to 35% of the employee remuneration actually allocated this year as listed above shall be allocated as remuneration for non-executive employees.

The ratio of earnings to be distributed as remuneration to employees and directors as well as the manner in which earnings will be distributed, either in cash or in stocks, shall be determined through a resolution adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the General Shareholders' Meeting. Those receiving employee remuneration in stocks or cash include employees of subordinate companies meeting certain criteria; however, non-executive employees mentioned in Paragraph 1 are limited to employees of the Company.

The Company's annual earnings at the end of the fiscal year shall be first subject to taxation, reimbursement of previous losses, followed by a 10% provision of legal reserve, and a provision or reversal of special reserve as required by law. The Board of Directors shall draft distribution proposals for any remainder and submit such proposals for approval at the General Shareholders' Meeting.

Where the Company is obliged to distribute dividends and bonuses and

required by law to appropriate its legal reserve and part or all of its capital surplus, and the Company intends to distribute them in cash, such distribution may be made only after approval has been obtained by a resolution adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the General Shareholders' Meeting.

Article 25 The Company will consider the business environment and stage of growth for the Company, respond to future financing needs and long-term financial planning and satisfy shareholders' needs for cash flow and distribution. The Company will distribute 30% of the distributable surplus as dividends for shareholders, among which, the Company shall distribute no less than 10% of its current dividends in cash. These ratios may be raised in the future where earnings and available capital are higher.

#### Chapter 7 Supplemental Provisions

Article 26 Matters not specified in these Articles of Incorporation shall be governed by the Company Act.

Article 27 These Articles of Incorporation were established on June 25, 1979.  
The first amendment thereto was made on May 6, 1982.  
The second amendment thereto was made on January 29, 1983.  
The third amendment thereto was made on November 24, 1983.  
The fourth amendment thereto was made on June 29, 1984.  
The fifth amendment thereto was made on March 18, 1985.  
The sixth amendment thereto was made on April 6, 1985.  
The seventh amendment thereto was made on July 14, 1987.  
The eighth amendment thereto was made on September 12, 1987.  
The ninth amendment thereto was made on September 20, 1988.  
The tenth amendment thereto was made on May 1, 1990.  
The eleventh amendment thereto was made on August 5, 1900.  
The twelfth amendment thereto was made on October 15, 1900.  
The thirteenth amendment thereto was made on May 15, 1998.  
The fourteenth amendment thereto was made on May 7, 1999.  
The fifteenth amendment thereto was made on May 15, 2000.  
The sixteenth amendment thereto was made on September 2, 2000.  
The seventeenth amendment thereto was made on May 17, 2002.  
The eighteenth amendment thereto was made on April 29, 2003.  
The nineteenth amendment thereto was made on April 29, 2004.  
The twentieth amendment thereto was made on June 14, 2006.  
The twenty-first amendment thereto was made on June 15, 2007.  
The twenty-second amendment thereto was made on June 13, 2008.  
The twenty-third amendment thereto was made on June 22, 2012.  
The twenty-fourth amendment thereto was made on June 17, 2014.  
The twenty-fifth amendment thereto was made on June 15, 2016.  
The twenty-sixth amendment thereto was made on June 15, 2017.  
The twenty-seventh amendment thereto was made on June 14, 2019.  
The twenty-eighth amendment thereto was made on June 16, 2020.  
The twenty-ninth amendment thereto was made on June 17, 2022.  
The thirtieth amendment thereto was made on May 28, 2025.

## **Appendix 2 : Rules of Procedure for General Shareholders' Meetings**

Article 1 Unless otherwise provided by laws and regulations or the Company's Articles of Incorporation, a General Shareholders' Meeting of the Company shall be conducted in accordance with these Rules.

Article 2 Attendance of the General Shareholders' Meeting shall be calculated by the number of shares represented at the meeting. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

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

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

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; a notice shall be given to all shareholders to inform them of such a tentative resolution as well as of another General Shareholders' Meeting that shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company two business days before the the date of the General Shareholders' Meeting.

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

Article 3 The agenda of General Shareholders' Meetings convened by the Board of Directors shall be set by the Board of Directors. All relevant proposals (including extraordinary motions and amendments to the contents of the original proposals) shall be voted on case-by-case. The meeting shall be conducted in accordance with its agenda, which may not be changed unless resolved during the General Shareholders' Meeting.

The above rule also applies mutatis mutandis if the General Shareholders' Meeting is convened by an entity that has the right to do so other than the Board of Directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on items on the meeting agenda as mentioned in the paragraph preceding the preceding paragraph (including extraordinary motions), except by a

resolution of the General Shareholders' Meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting. After the meeting adjourns, shareholders may not elect a chair to resume the meeting at the original location or at any other premises.

Article 4 Shareholders who wish to speak during the meeting must produce statement slips detailing the topics and the shareholders' account numbers (or the attendance pass numbers). The order of shareholders' comments shall be determined by the chair. Shareholders who submit statement slips without actually making statements are considered to have remained silent. If a shareholder's actual statement differs from that recorded on the statement slip, only the actual comments expressed shall be recorded.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and may not speak for more than 5 minutes each time. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

While a shareholder is speaking, other shareholders may not speak or interfere in any way, unless agreed to by the chair and the speaking shareholder. Violators shall be stopped by the chair.

Where an institutional shareholder has appointed two or more representatives to attend the General Shareholders' Meeting, only one representative may speak per proposal.

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

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 6 do not apply.

Article 5 The Company shall furnish the attending shareholders or proxies (collectively referred to as "shareholders" hereinafter) with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. The Company shall furnish attending shareholders with a meeting agenda book, an annual report, an attendance card, statement slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

Shareholders shall present their attendance cards, sign-in cards, or other certificates of attendance to attend the General Shareholders' Meeting. Solicitors soliciting proxy forms shall also bring identification documents for verification.

When the government or an institution is a shareholder, it may be represented by more than one representative at a General Shareholders' Meeting. When an institutional shareholder is appointed to attend the General Shareholders' Meeting as a proxy, it may designate only one person to represent it in the meeting.

Article 6 For each General Shareholders' Meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company, which proxy form shall specify the scope of authority delegated to the proxy.

A shareholder may issue only one proxy form and appoint only one proxy for any given General Shareholders' Meeting, and shall deliver the proxy form to the Company five days before the date of the General Shareholders' Meeting. In case two or more proxy forms are received from the same shareholder, the one received earliest by the Company shall prevail. Exception applies for rescinded proxy forms.

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

Article 7 Voting at a General Shareholders' Meeting shall be calculated based on the number of shares represented at the meeting.

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

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

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

Except for trust enterprises or stock agencies approved by the competent authority in charge of the securities business, when a person concurrently acts as the proxy for two or more shareholders, the number of voting rights represented by him/her shall not exceed 3% of the total number of voting rights represented by the total number of issued shares, otherwise the portion in excess of 3% shall not be counted.

Article 8 A shareholder shall be entitled to one voting right for each share held; exception applies when the shares are restricted shares or are deemed non-voting shares under Article 179, Paragraph 2 of the Company Act.

Article 9 When discussing a proposal, the chair may announce the end of discussion at an appropriate time, and may also announce suspension of the discussion when necessary. After announcing the end or suspension of discussion on a proposal, the chair shall promptly put such a proposal to vote and arrange sufficient time for voting.

Article 10 The monitors and counters for voting on proposals shall be designated by the chair; however, a monitor must be a shareholder of the Company. Vote counting for General Shareholders' Meeting proposals or elections shall be conducted in public at the place of the General Shareholders' Meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 11 Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. If at the time of voting the chair consults all shareholders present about a proposed

resolution and no objection is voiced, such a proposed resolution shall be deemed adopted and equally binding as if it had been adopted through voting. When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. If one of the proposals has been passed, the other proposals are deemed to be rejected and no further voting is required.

Article 12 While the General Shareholders' Meeting is in session, the chair may at his/her discretion allocate and announce time for breaks. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time, as appropriate, when the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the General Shareholders' Meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a General Shareholders' Meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 13 In the event of a virtual shareholders meeting, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

Article 14 The meeting personnel handling the General Shareholders' Meeting shall bear identification cards or armbands.

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

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

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings, and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 15 The recorded materials shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 16 The venue for a General Shareholders' Meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a General Shareholders' Meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

Article 17 These Rules shall take effect after having been submitted to and approved by the General Shareholders' Meeting. Subsequent amendments thereto shall be effected in the same manner.

## **Appendix 3 : Rules for the Election of Directors**

- Article 1 Except as otherwise provided by laws and regulations or by the Company's articles of incorporation, elections of directors of the Company shall be conducted in accordance with these Rules.
- Article 2 The cumulative voting method shall be used for the election of directors at the Company. Each share will have voting rights in number equal to the directors to be elected and may be cast for a single candidate or split among multiple candidates.
- Article 3 Directors of the Company are elected by the shareholders from the director candidate roster. In addition, the number of directors shall be as specified in the Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest number of voting rights will be elected sequentially according to their respective number of votes. Where two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.
- Article 4 If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "Candidate column" of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity certificate number. However, where the candidate is a governmental organization or juristic-person shareholder, the name of the governmental organization or juristic-person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic-person shareholder and the name of its representative may be entered. Where there are multiple representatives, the names of each respective representative shall be entered.
- Article 5 Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.
- Article 6 A ballot shall be deemed invalid under any of the following circumstances:
- I. The ballot provided by the board of directors is not used.
  - II. A blank ballot is placed in the ballot box.
  - III. The writing is unclear and indecipherable or has been altered.

- IV. The candidate whose name is entered in the ballot is a shareholder and his/her account name and shareholder account number does not conform with the shareholder registry, or the candidate whose name is entered in the ballot is not a shareholder and does not conform with the name and identity certificate number provided.
- V. Other words or marks are entered in addition to the candidate's account name (name) or shareholder account number (or identity certificate number) and the number of voting rights allotted.
- VI. Where the account name of the candidate entered on the ballot is identical to that of another shareholder, but no shareholder account number or identity certificate number is provided on the ballot to identify such individual.

Article 7 The qualification and election of independent directors of the Company shall comply with the provisions of the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies”. Elections of directors shall be conducted in accordance with the candidate nomination system and procedures prescribed in Article 192-1 of the Company Act, and review of their qualifications, educational background, working experience, and the existence of any matters prescribed in Article 30 of the Company Act shall be conducted. Supporting documents for other additional qualifications shall not be listed arbitrarily.

Article 8 The overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors. Each board member shall have the necessary knowledge, skill and quality to perform their duties; the overall abilities that must be present in the board as a whole shall comply with the Corporate Governance Best Practice Principles for the selection of board members.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The board of directors of the Company shall consider adjusting the composition of the board members based on the performance evaluation results.

Article 9 The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 10 The voting rights shall be calculated on-site immediately after the end of the poll, and the result of the list of persons elected as directors and their respective number of voting rights won shall be announced by the chair on-site. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 11 Any matters not specified in these Rules shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 12 These Rules shall take effect after the approval of the shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

## Appendix 4 : Current Shareholding of Directors

ATEN International Co., LTD.

### The (minimum required) combined Shareholding of Directors

1. The minimum required combined shareholding of all directors by law is as follows :  
Total issued shares: 119,471,166 shares.  
The minimum required combined shareholding of all directors by law: 8,000,000 shares.
2. As of the record date March 27, 2026, the shareholding of directors is below:

Record date: March 27, 2026

Title	Name	Current Shareholding	Percentage
Chairman	Sun-Chung Chen	4,049,087	3.39%
Vice Chairman	Shang-Jen Chen	6,789,342	5.68%
Director	Yung-Da Lin	6,000	0.01%
Director	Se-Se Chen	1,261,416	1.06%
Director	Shiu-Ta Liao	1,812,897	1.52%
Independent Director	Wei-Jen Chu	0	0.00%
Independent Director	Chung-Jen Chen	0	0.00%
Independent Director	Chun-Chung Chen	0	0.00%
Independent Director	Ching-Jen Chang	0	0.00%
The combined shareholding of all directors on the book closure date		13,918,742	11.65%