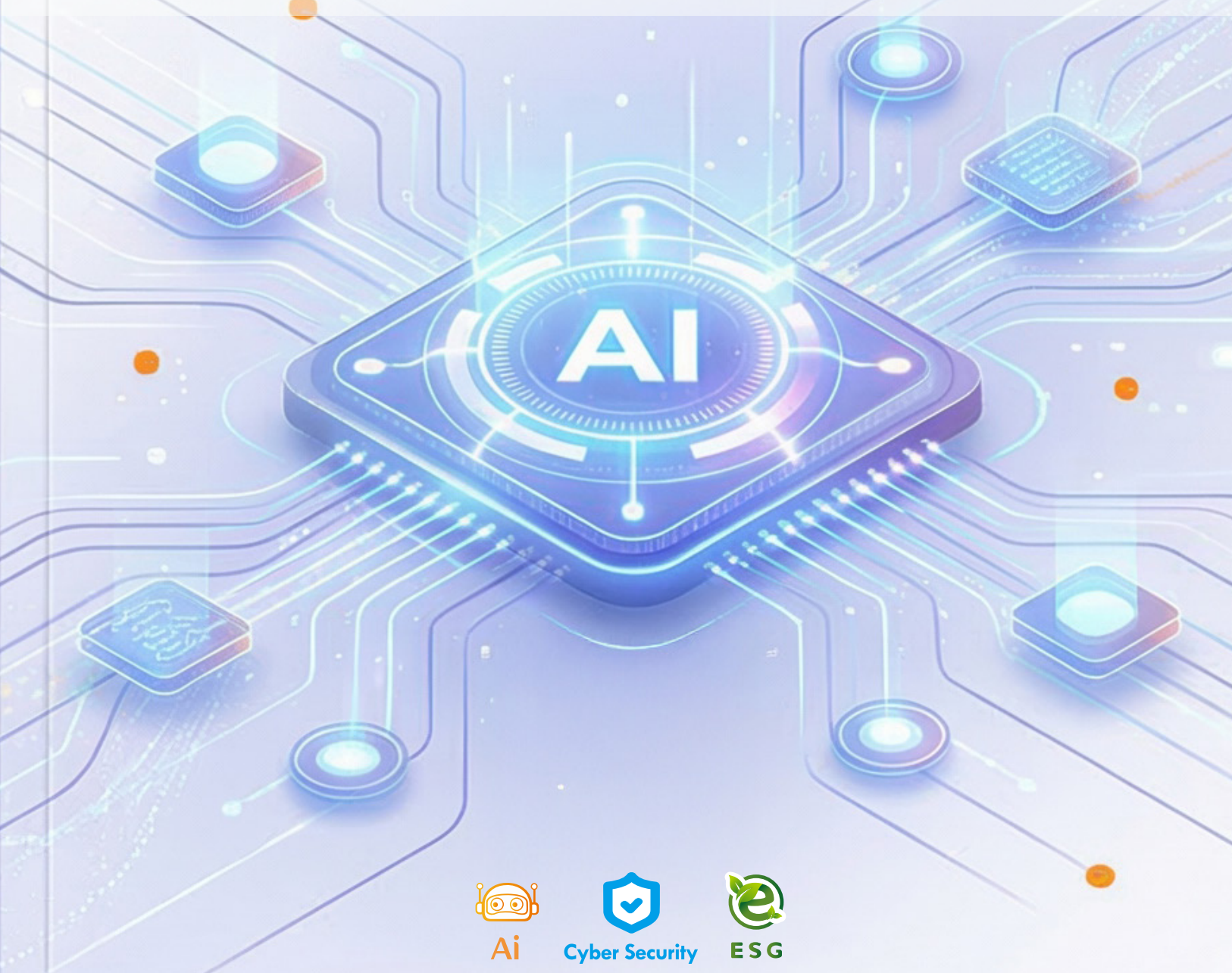


Shareholders Meeting will be held by means of : Physical Shareholders Meeting
MEETING TIME: June 11, 2026 (Thursday) at 9:30 AM
PLACE: No.22, Sec. 3, Zhongshan N. Rd., Zhongshan Dist., Taipei City 104, Taiwan (R.O.C.)



Ai



Cyber Security



ESG

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Tatung System Technologies Inc. (TSTI)
Procedure for the 2026 Annual Meeting of Shareholders

- I. Report the Number of Shares In Attendance
- II. Call the Meeting to Order
- III. Chairperson Remarks
- IV. Report Items
- V. Ratification Items
- VI. Discussion Items
- VII. Election Items
- VIII. Other Motions
- IX. Extemporary Motions
- X. Adjournment

Tatung System Technologies Inc. (TSTI)
Agenda of 2026 Annual Meeting of Shareholders

Time: Thursday, June 11, 2026 at 9:30 a.m.

Venue: No. 22, Sec. 3, Zhongshan N. Rd., Taipei City

Chairperson: Chairman Jung-Hua Chang

- I. Report the Number of Shares In Attendance
- II. Call the Meeting to Order
- III. Chairperson Remarks
- IV. Report Items
 - (I) The 2025 Business Report and Financial Statements.
 - (II) The Audit Committee's Review Report on the 2025 Financial Statements.
 - (III) The Report on the 2025 Compensation Distribution of Employees and Directors.
- V. Ratification Items
 - (I) The 2025 Business Report and Financial Statements.
 - (II) The Proposal for Distribution of 2025 Earnings.
- VI. Discussion Items
 - (I) Amendment of the "Procedures for Acquisition or Disposal of Assets."
 - (II) Amendment of the "Procedures for Derivatives Transactions."
- VII. Election Items
 - (I) Proposal for the By-election of One Independent Director.
- VIII. Other Motions
 - (I) Proposal to Release Directors (Including Independent Directors) and Their Representatives from the Non-Competition Restrictions.
- IX. Extemporaneous Motions
- X. Adjournment

[Report Items]

Proposal 1

Subject: The 2025 Business Report and Financial Statements.

Description: Please refer to Attachments 1 and 2 on pages 8-32 of this Handbook for the 2025 business report and financial statements.

Proposal 2

Subject: The Audit Committee's Review Report on the 2025 Financial Statements.

Description: For the Audit Committee's 2025 review report, please refer to Attachment 3 on page 33 of this Handbook.

Proposal 3

Subject: The Report on the 2025 Compensation Distribution of Employees and Directors.

Description: I. In accordance with the Company's Articles of Incorporation, a compensation distribution of NTD 25,000,000 for employees and a compensation distribution of NTD 6,890,968 for directors were provided for 2025. The amounts were recorded as company expenses and deducted from net profit before tax in 2025.

II. Remuneration to employees is distributed in cash and only payable to permanent employees.

[Ratification Items]

Proposal 1

Proposed by the Board

Subject: The 2025 Business Report and Financial Statements.

Description: I.The Company's 2025 business report and financial statements (including parent company only and consolidated financial statements) have been reviewed and approved by the Board of Directors and reviewed by the Audit Committee.

II.Please refer to Attachment 1 on pages 8-13 of this Handbook for the 2025 business report and to Attachment 2 on pages 14-32 of this Handbook for the financial statements (including parent company only and consolidated financial statements) for 2025.

III.Your ratification will be appreciated.

Resolution:

Proposal 2

Proposed by the Board

Subject: The Proposal for Distribution of 2025 Earnings.

Description: I.For the Company's 2025 earnings distribution proposal, it is proposed to distribute cash dividends of NT\$210,152,880, or NT\$2.1 per share, to shareholders, except for the appropriation of legal reserve as required by law and the Articles of Incorporation.

II.Fractional cash dividends less than NTD 1 are unconditionally rounded off, and the sum of these fractional amounts less than NTD 1 is transferred to other income of the Company.

III. Upon approval of this cash dividend proposal at the Annual General Meeting, it is proposed that the Chairman be authorized to determine the record date and other relevant matters..

IV. Please refer to Attachment 4 on page 34 of this Handbook for the earnings distribution table for 2025.

V. Your ratification will be appreciated.

Resolution:

[Discussion Items]

Proposal 1

Proposed by the Board

Subject: Amendment of the “Procedures for Acquisition or Disposal of Assets” is hereby presented for your discussion.

Description I. In accordance with the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” and to align with the Company’s operational scale and actual business needs, the Company plans to amend its “Procedures for Acquisition or Disposal of Assets.” For the comparison table of the amended articles, please refer to Attachment 5 on pages 35-37 of this Handbook.

II. Please discuss.

Resolution:

Proposal 2

Proposed by the Board

Subject: Amendment of the “Procedures for Derivative Financial Instrument Transactions” is hereby presented for your discussion.

Description: I. To align with the practical operational needs of the Company’s derivative financial instrument transactions, the Company plans to amend certain articles of its “Procedures for Derivative Financial Instrument Transactions.” For further details, please refer to Attachment 6 on pages 38-44 of this Handbook.

II. Please discuss.

Resolution:

[Election Items]

Proposal 1

Proposed by the Board

Subject: Proposal for the By-election of One Independent Director is hereby presented.

Description: I. As the Company's Independent Director, Mr. Chun-Ju Chen, resigned on October 13, 2025, a by-election shall be held at the nearest shareholders' meeting in accordance with Article 14-2, Paragraph 6 of the Securities and Exchange Act. The Company plans to elect one Independent Director in a by-election at the 2026 Annual General Meeting.

II. According to Article 18 of the Company's Articles of Incorporation, the election of directors shall adopt a candidate nomination system. The term of office for the by-elected Independent Directors shall commence from the date of their election until May 27, 2027 (the expiration date of the ninth term of the Board of Directors).

III. The Company adopts a candidate nomination system for independent directors. Shareholders shall elect directors from the list of candidates for independent directors. For their education, experience and other relevant information, please refer to Attachment 7 on pages 45 of this handbook.

IV. Please conduct the election.

Election results:

[Other Motions]

Proposal 1

Proposed by the Board

Subject: Proposal to Release Directors (Including Independent Directors) and Their Representatives from the Non-Competition Restrictions is hereby presented for your discussion.

Description: I. According to Article 209 of the Company Act, any director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.

II. Certain Directors (including Independent Directors) or their representatives of the Company may invest in or operate other companies with a scope of business identical or similar to that of the Company, or may serve as directors or supervisors in other companies. Provided that there is no prejudice to the interests of the Company, it is proposed, pursuant to Paragraph 1, Article 209 of the Company Act, to request the approval of the upcoming Annual General Meeting to release the Directors (including Independent Directors) and their representatives from non-competition restrictions. For details regarding the proposed release of non-competition restrictions, please refer to Attachment 8 on pages 46-49 of this handbook; provided, however, that the subjects of such release shall be limited to the Independent Directors actually elected.

III. Please discuss.

Resolution:

[Extemporary Motions]

[Adjournment]

Tatung System Technologies Inc. (TSTI) 2025 Business Report

Since its inception, Tatung System Technologies Inc. (TSTI) has maintained consistent profitability and a stable dividend policy. In recent years, TSTI has clearly positioned itself as an ACE SI—a professional system integrator specializing in AI, Cybersecurity, and ESG. We are dedicated to assisting enterprises and government agencies in achieving Twin-Axis Transformation (Digital and Sustainability) and aspire to be their most trusted service and strategic partner.

This year, TSTI continued to deepen its presence in core fields such as Modern Data Centers, Total AI Solutions, Cybersecurity, and Unified Communications, while expanding into new application scenarios like Smart Terminals and Smart Surveillance. Through close collaboration with our industry ecosystem partners and international vendors, combined with TSTI's comprehensive OneService, we have delivered an exceptional and consistent service experience. This synergy has effectively driven growth in both operating profit and net income.

With the continued support of our shareholders and the Board, and the dedicated efforts of our entire team, we strive for sustainable growth and the creation of greater value for all stakeholders.

I. 2025 Business Report

(I) Results of the business plan

In 2025, TSTI's consolidated net revenue reached NT\$ 5,010,638 thousand, representing a robust growth of 27.49% compared to 2024. Parent-only net revenue totaled NT\$ 4,293,444 thousand, an increase of 31.48% year-over-year. Consolidated operating income rose to NT\$ 307,910 thousand, achieving a significant growth of 40.92%; parent-only operating income was NT\$ 276,124 thousand, up 37.10% from the previous year. For the fiscal year 2025, the consolidated profit before tax income reached NT\$ 311,798 thousand, with a pre-tax EPS of approximately NT\$ 3.12. Net income (after-tax) amounted to NT\$ 252,803 thousand, resulting in an EPS of NT\$ 2.53.

Unit: NTD thousands

Item	Consolidated			Parent company only (TSTI)		
	2025	2024	Change %	2025	2024	Change %
Net operating revenue	5,010,638	3,930,226	27.49%	4,293,444	3,265,495	31.48%
Operating cost	3,960,265	2,976,825	33.04%	3,357,943	2,420,368	38.74%
Gross profit	1,050,373	953,401	10.17%	935,501	845,127	10.69%
Operating expense	742,463	734,894	1.03%	659,377	643,730	2.43%
Operating benefit	307,910	218,507	40.92%	276,124	201,397	37.10%
Net profit before tax	311,798	250,177	24.63%	307,157	246,170	24.77%
Net profit after tax	252,803	204,368	23.70%	252,803	204,368	23.70%

Overview of significant business performance:

1. Business Performance

(1) Awards and Sales Achievements for Major Agency Brands in 2025:

- Honored with multiple HPE awards, including the FY25 Best Partner Award, FY25 HPE Private Cloud AI Innovation Award, and FY25 Sales Partner Excellence Award, as well as the FY24 Best Service Quality Award.
- Recipient of the Honeywell 2025 Security Products Distribution Contribution Award.
- Recipient of the Check Point FY25 Greater China White Space Customer Award.
- Recipient of the Lenovo FY24/25 Best Large Enterprise Sales Distributor Award.
- Recipient of the DELL Technologies 2025 Titanium Partner status.

(2) Quality and Service Excellence Recognition

- Recipient of the 2025 TCSA "Sustainability Reporting - Platinum Award" and the BSI 2025 "Digital Trust Excellence Award."
- Recipient of the 2025 "Outstanding Supplier Award" from Yuanta Financial Holding, the "Supplier Sustainability Excellence Award" from Fubon Financial Holding, and the "Sustainable Partner Distinguished Contribution Award" from Cathay Financial Holding.
- Recipient of two major accolades at the CIO Taiwan 2026 Elite Vendor Awards, including honors in the "Cloud and Platform Engineering" category and the "Outstanding Service Provider Award" (recognized for five consecutive years).
- Recipient of the "Best Service Innovation Award" at the 2025 CSEA (Customer Service Excellence Awards).
- Recipient of the 3rd Place Award in the "Smart Applications" category at the 2025 Golden Young Awards for the implementation of the 5G AIoT Next-Generation Smart Shipyard.
- Recipient of commendations from the Sports Administration for hiring sports instructors, recognition as a TOP 10% outstanding enterprise by OSHA for OHS performance disclosure, and a letter of appreciation from the Taipei City DEP for green procurement efforts.
- Consistently maintained professional certifications for ISO 20000, ISO 27001, and ISO 27701, and successfully secured Service Capability Registrations from the Administration for Digital Industries (MODA) in the fields of Artificial Intelligence, Information Services, and Information Security.

By continuously optimizing our operations and service management through certifications and awards, we are committed to building a robust IT service ecosystem and fostering a highly competitive digital environment for our customers.

(3) Operations Processes and Cybersecurity Protection:

Under the new normal of hybrid work, TSTI aims to transform its IT department from a traditional back-office support unit into a "Digital Empowerment Center" that drives corporate efficiency.

In 2026, TSTI is focused on architecture reshaping to fundamentally resolve performance bottlenecks in legacy process systems. By leveraging advanced process automation technology to bridge data silos, we enable the rapid flow and reuse of cross-departmental financial, asset, and project information. Simultaneously, the introduction of AI-assisted development will significantly shorten internal response times and accelerate the deployment of business innovations. These technical upgrades will translate directly into managerial effectiveness; through automated BI reports and data visualization, management will gain real-time operational insights, while employees will be liberated from tedious administrative processes via mobile enterprise AI assistants, allowing them to focus on creating higher business value.

In the pursuit of information governance and operational resilience, TSTI is committed to building a high-standard cybersecurity defense system. In addition to deepening Identity Lifecycle Management, TSTI has introduced a "Cloud Compliance Management Platform" to achieve real-time monitoring and automated governance of cloud environments, ensuring that all cloud applications operate robustly within a secure framework.

To align with international privacy protection standards, TSTI successfully implemented the ISO 27701 Privacy Information Management System (PIMS) during the year. By integrating privacy protection protocols into existing cybersecurity management workflows, TSTI has not only enhanced the transparency of personal data processing but has also built a foundation of digital trust that meets international compliance requirements.

In response to increasingly diverse external attacks, TSTI has established an "Automated Joint Defense Process for External Threat Intelligence." Through real-time intelligence synchronization and automated system interfacing, the time gap for threat response is effectively minimized, achieving 24/7 precision defense. Furthermore, addressing the trend of flexible work, TSTI has implemented "VPN Compliance Checks" to extend

security verification to endpoint devices, ensuring consistent protection across remote connections.

Through these measures, TSTI demonstrates comprehensive protection capabilities—from cloud to endpoint and from technical defense to privacy governance—continuously strengthening organizational security resilience, safeguarding data value, and fulfilling its cybersecurity commitments to customers and shareholders.

(4) Employee Learning and Growth

Employee learning and growth are the cornerstones of corporate sustainability. Following the AI explosion in 2025 (FY114), TSTI significantly enhanced its AI-related training and application courses, complementing existing professional and leadership development programs. We launched diverse learning platforms and professional development plans designed to help employees integrate AI tools into their workflows, thereby enhancing operational efficiency and work quality. Key initiatives include: Professional Skill Enhancement Program, Leadership Development Program, Digitalization and Innovation Capability Training, AI Integration for Administrative Efficiency and Employee Development Support Program.

Outlook for 2026: TSTI will continue to invest heavily in employee learning and growth. By adopting continuous innovation and diversified training models, we aim to help employees unlock their potential, create greater value, and achieve a sense of self-actualization throughout their careers.

(5) Employee Well-being and a Thriving Workplace

While pursuing business growth and innovation, TSTI is dedicated to creating a workplace environment that supports the physical and mental health of our employees. As TSTI expands and employee needs evolve, TSTI places greater emphasis on employee well-being, aiming to improve overall job satisfaction and loyalty to achieve a win-win outcome for both TSTI and its staff.

TSTI consistently promotes employee health initiatives, including a wide range of sports courses and internal clubs. These efforts have successfully secured subsidies from the Sports Administration. In 2025, TSTI was honored with recognition for its "Hiring Corporate Physical Education Instructors" program, a testament to TSTI's long-term commitment to fostering a healthy workplace and a positive, proactive corporate culture.

2. Subsidiary – Chyun Huei Commercial Technologies Inc.

Chyun Huei Commercial Technologies Inc. is dedicated to providing comprehensive Operational Technology (OT) solutions and consulting services through professional management. Its business scope covers asset management, workstations, barcode scanners, and wide-format printers. Leveraging extensive system integration experience, Chyun Huei offers AI Inference application platforms equipped with NVIDIA professional graphics cards. As an authorized distributor of premium Zebra barcode scanners, label printers, and machine vision solutions, TSTI has established itself as a premier AIoT partner for Smart Manufacturing.

3. Subsidiary – TISNet Technology Inc.

TISNet Technology Inc. continues to drive overall revenue growth through software distribution, focusing on cybersecurity products, professional services, and cloud service licensing. TSTI has obtained the "Information Security Service Provider Competency Registration" from the Industrial Development Bureau (now EDA/MODA) and is actively expanding its cybersecurity product agency portfolio. Tisnet focuses on six core cybersecurity services: (1)Cybersecurity Testing Services (2)Account Security Protection (3)Document Security Protection (4)Data Security Protection (5)Ransomware Defense (6)Cybersecurity Talent Training.

4. Subsidiary – Tsti Technologies (Shanghai) Co., Ltd.

In addition to collaborating with the parent company to secure and deliver ICT system integration projects for Taiwanese enterprises operating across the strait, TSTI Shanghai is proactively seeking agencies for innovative product solutions. By offering differentiated and competitive services, TSTI aims to establish new business models and solidify its market positioning in the region.

Implementation status of budget: This is not applicable because TSTI did not make the financial forecast public in 2025.

(III) Analysis of revenue and profitability

Item	Consolidated		Parent company only (TSTI)	
	2025	2024	2025	2024
Current ratio (%)	179.01%	186.80%	175.66%	183.57%
Debt to assets ratio	53.98%	49.50%	51.63%	46.14%
Return on equity	15.83%	13.74%	15.83%	13.74%
Gross profit margin	20.96%	24.26%	21.79%	25.88%
Net Profit margin	5.05%	5.20%	5.89%	6.26%
EPS after tax	2.53	2.04	2.53	2.04

(IV) Research and development

The strategic priorities for innovation and Research and Development in 2025 are centered on the following two key areas:

■ Speech and Data Integration Enhancement Project:

This initiative integrates Generative AI with Automatic Speech Recognition (ASR) and Text-to-Speech (TTS) technologies to construct advanced AI voice applications, such as more human-like voice navigation. This enhances the technical depth of TSTI's proprietary AI services. R&D efforts are focused on deepening domain-specific applications and developing multi-channel solutions. The project also develops backend data integration, linking AI with production line data systems to provide AI Production Line Assistant services. This spans intelligent service platforms for retail, marketing, internal/external customer service, IT, manufacturing, and internal knowledge bases. By differentiating these from traditional knowledge maintenance, TSTI assists clients in rapidly deploying AI-driven services.

■ Low-Carbon Smart Restroom Optimization Project:

Leveraging AIoT (Artificial Intelligence of Things) to enhance the intelligent management and user experience of restroom facilities. By combining AI with Big Data analysis, the system provides granular and predictive alerts, enabling facility managers to improve operational efficiency, optimize user experience, and increase energy efficiency. ESG & Environmental Friendliness: The project incorporates advanced sensor applications (ranging from odor detection to water flow monitoring) to minimize environmental degradation. This aligns with ESG trends regarding water conservation and environmental protection. Through improved intelligent monitoring, the system predicts and identifies maintenance needs, reducing overall energy waste and extending equipment lifespan, thereby achieving true environmental sustainability.

II. External Competitive Environment, Regulatory Environment, and Overall Business Environment

The global economic growth rate for 2026 is projected at approximately 2.69%, a slight decrease from 2.82% in 2025. Global inflation is expected to drop to 2.97%, with monetary policies in major economies anticipated to shift toward easing. However, several variables continue to disrupt global trade, including the U.S. "Tariff 2.0" and MAGA policy changes, geopolitical instability, and low-price dumping caused by overcapacity in Mainland China. Furthermore, if AI investments fail to translate into widespread commercial adoption, technology companies may scale back capital expenditures. Taiwan's Economic and IT Service Industry Trends. Following the high baseline effect of 2025, Taiwan's economic growth momentum is expected to moderate in 2026. GDP growth forecasts from various institutions range between 2.60% and 4.14% (CIER: 4.14%; Academia Sinica: 3.71%; DGBAS: 3.54%; TIER: 2.60%). In 2026, Taiwan's IT service industry will enter the "Deep Water Zone of AI Implementation," shifting focus from technical experimentation to the systematic restructuring of operational processes. Total industry revenue is projected to reach NT\$720 billion.

Four Key Industry Trends: 1. Scaling and Agentization of AI Applications: 2026 is regarded as the "Inaugural Year of Agentic AI." AI will evolve from a simple content-generation tool into a "New Digital Workforce" capable of autonomous reasoning, proactive planning, and executing tasks across systems. Enterprises will pivot toward Domain-Specific Language Models (DSLML)—finetuned for specific industries—to ensure the accuracy and compliance required for professional tasks. 2. Cloud Architecture Modernization and Sovereignty: Driven by geopolitical risks, a "Georepatriation" trend has emerged, where enterprises migrate virtual workloads from global public clouds back to sovereign or regional cloud providers. Cloud services are shifting toward "Industry-Specific Clouds," where providers offer more than just computing space—they provide intelligent platforms that integrate AI computing power with local regulatory compliance. 3. Cybersecurity Escalation and Trust Governance: Generative AI has expanded the scale of cyberattacks, driving Taiwan's cybersecurity sector to grow at a robust annual rate of nearly 12%.

IT service providers will strengthen "AI Security Platforms" and "Digital Provenance" technologies, providing AI SOC (Automated Detection) and SBOM (Software Bill of Materials) verification to counter supply chain threats. 4. Structural Challenges and Architectural Overhaul, Enterprises currently face two major obstacles: "Dirty Data" Dilemma: Up to 44% of enterprises believe their internal data must be cleaned before it can be utilized by AI. "Talent Drought": The prolonged time-to-hire for IT positions has led many teams into a "firefighting culture."

In 2026, IT service providers will transform from "Technology Builders" into "Intelligent Operations Enablers," leveraging IT modernization as the core engine to translate technology into operational value.

III. Overview of 2026 Business Plan

To address these industry trends, TSTI has established key strategic plans and operational priorities for 2026:

(I) Establishing a Collaborative Framework Across Subsidiaries:

1. ACE SI Strategy: To maintain a competitive edge as AI becomes the core of emerging technology, TSTI is pivoting toward ACE SI (AI x Cybersecurity x IoT) integrated solutions. We will deepen our expertise in core areas including OneAi, Cybersecurity, Modern DC, Modern Work, UC & Collaboration, OneService, and Smart Surveillance.
2. Organization & Goals: TSTI is structured into eight major business groups (G1 to G9), including System Integration, OneService, ICT, Cloud Consulting, Digital Sustainability, Digital Finance, Smart Terminals, and the Central & Southern Taiwan Business Group. Each operates as an independent profit center with a target to "achieve NT\$1 billion in revenue or NT\$200 million in gross profit within 3 years."
3. Efficiency & Expansion: We emphasize team micro-segmentation to improve operational efficiency and implement leadership succession planning. While deepening our presence in Taiwan's five major industries, we are actively expanding into Southeast Asian markets (e.g., Thailand and Vietnam), focusing on value-added solutions to drive high-margin growth.
4. Subsidiary Roles: Chyun Hwei: Focuses on full-spectrum OT solutions (Asset management, AI Inference platforms with NVIDIA, and Zebra AIoT solutions). Tisnet: Drives growth through Cybersecurity-as-a-Service and cloud licensing, focusing on six core security services and zero-trust systems. TSTI Shanghai: Delivers cross-strait ICT integration and seeks innovative product agencies to establish new business models.

(II) Strategic Focus and Sustainable Growth:

1. Strategic Account Development: Deepening engagement with Power Accounts through "Consulting-led Sales." By deploying dedicated Account Managers and Customer Success Managers, we integrate our six core solutions with OneService to drive AI-powered digital transformation.
2. Domain SI Excellence:
 - Digital Finance: Focusing on the "Twin-Axis Transformation" (Sustainability & Digital) through OneAi, AI Agent applications, and intelligent customer service.
 - Smart Manufacturing: Utilizing AIoT and data hubs to connect production lines with ERP/MES systems. Promoting FabPilot (AI+RPA) to enhance operational resilience.
 - Smart Healthcare: Building platforms based on FHIR standards, featuring tiCare (telemedicine) and ibo.ai (nursing AI assistant).
 - Smart Government: Aligning with national "AI Infrastructure" projects to deploy AI computing resources and AI Agents for public services.
3. Each division within the Digital Sustainability Business Group is equipped with dedicated R&D teams, continuously developing AI-driven innovative industry applications and integrated ecosystem partner solutions. These efforts aim to capture opportunities arising from the dual transformation of Digital and Sustainability, positioning TSTI as the preferred partner for industries undergoing this transformation. At the same time, TSTI is accelerating the productization of its proprietary software, replicating successful industry applications to expand market reach, and effectively enhancing gross margins and revenue contribution from transformation-related businesses.
4. Innovation & Cloud SI: Expanding the IaaS, PaaS, and SaaS models. We offer AI-driven cybersecurity, ESG AIoT dashboards, and energy management solutions through both agency and proprietary software. AI-Driven Sustainability and Innovation.

(III) Enhancing Internal Digital Management and Talent Development:

Digital Empowerment: Integrating the proprietary ibo.ai technology and Generative AI assistants into internal systems to eliminate administrative redundancy. Utilizing BI Data Visualization to shift management from "post-event analysis" to "real-time prediction."

Talent Value Chain: Implementing a structured "Talent Development Life Cycle," identifying successors for key positions, and fostering cross-departmental mobility through internal rotations and mentorship.

DEI & Well-being: Building a high-performance culture based on Innovation, Service, Teamwork, and Integrity. We offer competitive compensation, flexible work arrangements, and comprehensive wellness programs to foster a Diversity, Equity, and Inclusion (DEI) environment.

(IV) Future Development Direction of Company Software Development:

This year's R&D focuses on deepening industrial applications through the HEAD strategy:

H (Smart Healthcare): Focusing on FHIR platforms and tiCare telemedicine.

E (ESG): Developing low-carbon smart restroom platforms and AIoT energy optimization.

A (AI): Enhancing AI speech and data integration to assist in government and corporate digital transformation.

D (Data): Developing data integration platforms for AI applications in Finance, Healthcare, and Manufacturing.

IV. Future Company Development Strategy

In 2026, TSTI will continue to promote its core ICT businesses while focusing heavily on the expansion of AI Computing Power, AI Applications, and Network Security.

By leveraging our end-to-end integration capability—"Computing Power — Models — Applications — Cybersecurity"—we aim to create a scalable and replicable delivery framework. This will accelerate the transition from "Proof of Concept" (PoC) to "Full-scale Deployment" for our clients, securing a strategic position in the enterprise AI upgrade wave. TSTI remains committed to becoming the leading integrator for Twin-Axis Transformation, striving for robust growth in both revenue and profitability.

Chairman: Jung-Hua Chang

President: Yin-Hsiu Liu

Accounting Manager: Tsung-Yu Yen



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Independent Auditors' Report

To the Board of Directors of TATUNG SYSTEM TECHNOLOGIES INC.:

Opinion

We have audited the financial statements of TATUNG SYSTEM TECHNOLOGIES INC. (“the Company”), which comprise the balance sheet as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying 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 Statements 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 financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

1. Revenue Recognition

Please refer to Note 4(n) for the accounting principles on revenue recognition and Note 6(s) for the description on revenue recognition.

(a) Description of key audit matter:

The main source of revenue of the Company was from the goods and labor services, since the products sold are mainly servers, storage devices, software and other commodities, revenue is recognized when the buyer accepts the delivery or when the installation and acceptance are completed. Because the sales contracts of some large-scale projects include various types of goods and services, such as computers, peripheral devices, software, and maintenance, it is necessary to determine the performance obligation and the applicable methods of revenue recognition. Therefore, the test of revenue recognition is one of the key audit matters.

(b) Audit procedures performed:

The main audit procedures of the key audit matter mentioned above include:

- Understanding and testing the design and implementation of internal controls for the sale cycle.
- Sampling the original order or contract and shipment receipt, reviewing the transaction terms in order to evaluate whether the revenue recognition complies with the relevant standards.
- Performing a reconciliation of various vouchers before and after the balance sheet date in order to determine the appropriate period for sales revenue recognizing in the financial statements.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 financial statements.

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Huang, Hsin-Ting and Lai, Li-Chen.

KPMG

Taipei, Taiwan (Republic of China)

March 4, 2026

Notes to Readers

The accompanying parent company only financial statements are intended only to present the statement of financial position, financial performance and 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.

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

TATUNG SYSTEM TECHNOLOGIES INC.

Non-Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

Assets		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Current assets:					
1100	Cash and cash equivalents (Note 6(a))	\$ 604,105	17	643,474	23
1136	Financial assets measured at amortized cost, current (Notes 6(c) and 8)	191,606	6	34,408	1
1140	Contract assets, current (Notes 6(s), (v) and 7)	705,869	20	188,331	7
1150	Notes receivable, net (Note 6(d))	2,559	-	4,552	-
1170	Accounts receivable, net (Note 6(d))	627,974	18	509,587	18
1180	Accounts receivable—related parties, net (Notes 6(d) and 7)	53,513	2	61,217	2
1196	Operating lease receivable, net (Notes 6(e) and (v))	1,910	-	3,082	-
1197	Finance lease receivable, net (Notes 6(f), (v) and 7)	1,364	-	2,089	-
1200	Other receivables (Notes 6(v) and 7)	2,177	-	1,772	-
130X	Inventories (Note 6(g))	660,017	19	558,710	20
1410	Prepayments	6,960	-	16,914	1
	Total current assets	<u>2,858,054</u>	<u>82</u>	<u>2,024,136</u>	<u>72</u>
Non-current assets:					
1510	Financial assets at fair value through profit or loss, non-current (Note 6(b))	57,846	2	63,910	2
1535	Financial assets measured at amortized cost, non-current (Notes 6(c) and 8)	26,111	1	40,505	2
1550	Investments accounted for using equity method (Note 6(h))	203,635	6	192,807	7
1600	Property, plant and equipment (Notes 6(i) and 7)	46,403	1	57,669	2
1755	Right-of-use assets (Notes 6(j) and 7)	81,046	2	111,745	4
1780	Intangible assets (Note 6(k))	3,257	-	4,463	-
1840	Deferred tax assets (Note 6(p))	39,948	1	26,022	1
1920	Refundable deposits (Note 7)	77,742	2	88,497	3
1932	Long-term receivables, net (Notes 6(d) and 7)	89,962	3	189,190	7
194D	Long-term finance lease receivable, net (Notes 6(f), (v) and 7)	520	-	1,691	-
	Total non-current assets	<u>626,470</u>	<u>18</u>	<u>776,499</u>	<u>28</u>
	Total assets	<u>\$ 3,484,524</u>	<u>100</u>	<u>2,800,635</u>	<u>100</u>

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
TATUNG SYSTEM TECHNOLOGIES INC.

Non-Consolidated Balance Sheets (CONT'D)

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Liabilities and Equity					
Current liabilities:					
2100	Short-term loans (Note 6(m))	\$ -	-	50,000	2
2130	Contract liabilities, current (Notes 6(s) and 7)	123,505	4	190,057	7
2150	Notes payable	506	-	658	-
2170	Accounts payable (Note 6(l))	1,090,589	31	530,077	19
2180	Accounts payable—related parties (Note 7)	26,217	1	36,933	1
2200	Other payables (Note 7)	289,360	8	215,811	8
2230	Current tax liabilities (Note 6(p))	49,987	2	24,678	1
2250	Provisions, current	9,983	-	3,609	-
2280	Lease liabilities, current (Notes 6(n) and 7)	29,845	1	34,473	1
2300	Other current liabilities	7,067	-	16,327	-
	Total current liabilities	<u>1,627,059</u>	<u>47</u>	<u>1,102,623</u>	<u>39</u>
Non-Current liabilities:					
2527	Contract liabilities, non-current(Note 6(s))	-	-	27,501	1
2550	Provisions, non-current	77,000	2	-	-
2570	Deferred tax liabilities (Note 6(p))	1,000	-	1,183	-
2580	Lease liabilities, non-current (Notes 6(n) and 7)	54,230	2	81,443	3
2620	Long-term payables—related parties (Note 7)	26,295	1	50,669	2
2640	Net defined benefit liabilities, non-current (Note 6(o))	12,385	-	28,767	1
2645	Guarantee deposits received (Note 7)	680	-	130	-
2650	Credit balance of investments accounted for using the equity method (Note 6(h))	481	-	-	-
	Total non-current liabilities	<u>172,071</u>	<u>5</u>	<u>189,693</u>	<u>7</u>
	Total liabilities	<u>1,799,130</u>	<u>52</u>	<u>1,292,316</u>	<u>46</u>
Equity attributable to owners of parent (Note 6(q)):					
3110	Common stock	1,000,728	29	885,600	32
3200	Capital surplus	80,788	2	80,788	3
Retained earnings:					
3310	Legal reserve	340,744	10	320,118	11
3320	Special reserve	3,930	-	3,881	-
3350	Unappropriated earnings	263,259	7	221,862	8
	Total retained earnings	<u>607,933</u>	<u>17</u>	<u>545,861</u>	<u>19</u>
3400	Other equity	(4,055)	-	(3,930)	-
	Total equity	<u>1,685,394</u>	<u>48</u>	<u>1,508,319</u>	<u>54</u>
	Total liabilities and equity	<u>\$ 3,484,524</u>	<u>100</u>	<u>2,800,635</u>	<u>100</u>

See accompanying notes to parent company only financial statements.

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

TATUNG SYSTEM TECHNOLOGIES INC.

Non-Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar , except for Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenues (Notes 6(s) and 7)	\$ 4,293,444	100	3,265,495	100
5000 Operating costs (Notes 6(g) and 7)	<u>3,357,943</u>	<u>78</u>	<u>2,420,368</u>	<u>74</u>
5950 Gross profit	<u>935,501</u>	<u>22</u>	<u>845,127</u>	<u>26</u>
6000 Operating expenses (Notes 6(d), (o), (t) and 7):				
6100 Selling expenses	451,872	11	435,377	13
6200 Administrative expenses	160,735	4	154,080	5
6300 Research and development expenses	46,770	1	54,803	2
6450 Expected credit losses	-	-	(530)	-
Total operating expenses	<u>659,377</u>	<u>16</u>	<u>643,730</u>	<u>20</u>
6900 Net operating income	<u>276,124</u>	<u>6</u>	<u>201,397</u>	<u>6</u>
7000 Non-operating income and expenses (Notes 6(h), (u) and 7):				
7100 Interest income	10,314	-	7,696	-
7010 Other income	10,456	-	15,093	-
7020 Other gains and losses	(14,861)	-	11,071	-
7050 Finance costs	(2,255)	-	(3,293)	-
7070 Share of profit (loss) of subsidiaries, associates and joint ventures accounted for using equity method	<u>27,379</u>	<u>1</u>	<u>14,206</u>	<u>1</u>
Total non-operating income and expenses	<u>31,033</u>	<u>1</u>	<u>44,773</u>	<u>1</u>
7900 Profit before tax	307,157	7	246,170	7
7950 Less: Income tax expenses (Note 6(p))	<u>54,354</u>	<u>1</u>	<u>41,802</u>	<u>1</u>
8200 Net income	<u>252,803</u>	<u>6</u>	<u>204,368</u>	<u>6</u>
8300 Other comprehensive income (loss) :				
8310 Items that may not be reclassified subsequently to profit or loss				
8311 Losses on remeasurements of defined benefit plans	(2,900)	-	2,549	-
8330 Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified	(2,435)	-	(152)	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>580</u>	<u>-</u>	<u>(510)</u>	<u>-</u>
Total items that may not be reclassified subsequently to profit or loss	<u>(4,755)</u>	<u>-</u>	<u>1,887</u>	<u>-</u>
8360 Items that may be reclassified subsequently to profit or loss				
8380 Share of other comprehensive income (loss) of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(125)	-	(48)	-
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
Total items that may be reclassified subsequently to profit or loss	<u>(125)</u>	<u>-</u>	<u>(48)</u>	<u>-</u>
8300 Other comprehensive income (loss)	<u>(4,880)</u>	<u>-</u>	<u>1,839</u>	<u>-</u>
8500 Total comprehensive income	<u>\$ 247,923</u>	<u>6</u>	<u>206,207</u>	<u>6</u>
Earnings per share (NT dollars) (Note 6(r))				
9750 Basic earnings per share	<u>\$ 2.53</u>		<u>2.04</u>	
9850 Diluted earnings per share	<u>\$ 2.52</u>		<u>2.04</u>	

See accompanying notes to parent company only financial statements.

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

TATUNG SYSTEM TECHNOLOGIES INC.

Non-Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

	Retained Earnings					Other Equity	
	Common Stock	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Total retained earnings	Total Equity
Balance on January 1, 2024	\$ 885,600	80,788	301,376	3,908	198,158	503,442	1,465,948
Net income for the year ended December 31, 2024	-	-	-	-	204,368	204,368	204,368
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	1,887	1,887	1,839
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	206,255	206,255	206,207
Appropriation and distribution of retained earnings:							
Legal reserve	-	-	18,742	-	(18,742)	-	-
Reversal of special reserve	-	-	-	(27)	27	-	-
Cash dividends	-	-	-	-	(163,836)	(163,836)	(163,836)
Balance on December 31, 2024	885,600	80,788	320,118	3,881	221,862	545,861	1,508,319
Net income for the year ended December 31, 2025	-	-	-	-	252,803	252,803	252,803
Other comprehensive income for the year ended December 31, 2025	-	-	-	-	(4,755)	(4,755)	(4,880)
Total comprehensive income for the year ended December 31, 2025	-	-	-	-	248,048	248,048	247,923
Appropriation and distribution of retained earnings:							
Legal reserve	-	-	20,626	-	(20,626)	-	-
Special reserve appropriated	-	-	-	49	(49)	-	-
Cash dividends	-	-	-	-	(70,848)	(70,848)	(70,848)
Stock dividends	115,128	-	-	-	(115,128)	(115,128)	-
Balance on December 31, 2025	\$ 1,000,728	80,788	340,744	3,930	263,259	607,933	1,685,394

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

TATUNG SYSTEM TECHNOLOGIES INC.

Statements of Non-Consolidated Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

	<u>2025</u>	<u>2024</u>
Cash flows from (used in) operating activities:		
Profit before tax	\$ 307,157	246,170
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	68,709	95,563
Amortization expense	4,258	5,579
Expected credit gain	-	(530)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	12,043	(5,717)
Interest expense	2,255	3,293
Interest income	(10,314)	(7,696)
Dividend income	(3,851)	(1,400)
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	(27,379)	(14,206)
Gain on disposal of property, plan and equipment	(36)	-
Gain on disposal of other assets	-	(70)
Gain on disposal of investments	-	(657)
Total adjustments to reconcile profit (loss)	<u>45,685</u>	<u>74,159</u>
Changes in operating assets and liabilities:		
Contract assets	(517,538)	44,081
Notes receivable	1,993	6,138
Accounts receivable	(118,386)	32,582
Accounts receivable–related parties	7,704	26,924
Operating lease receivable	1,172	4,680
Finance lease receivable	725	2,713
Other receivables	(130)	140
Inventories	(121,785)	87,195
Prepayments	9,953	1,638
Long-term receivables	99,228	46,769
Long-term finance lease receivable	1,171	2,424
Contract liabilities	(94,053)	37,384
Notes payable	(152)	(2,213)
Accounts payable	560,512	(239,996)
Accounts payable–related parties	(10,716)	(15,586)
Other payables	75,129	25,008
Other current liabilities	(2,886)	(1,502)
Net defined benefit liabilities	(19,282)	(10,200)
Other operating liabilities	52,626	(17,137)
Total adjustments	<u>(29,030)</u>	<u>105,201</u>
Cash inflow generated from operations	278,127	351,371
Income taxes paid	(42,544)	(53,711)
Net cash flows from operating activities	<u>235,583</u>	<u>297,660</u>

See accompanying notes to parent company only financial statements.

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

TATUNG SYSTEM TECHNOLOGIES INC.**Statements of Non-Consolidated Cash Flows (CONT'D)****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollar)**

	<u>2025</u>	<u>2024</u>
Cash flows from (used in) investing activities:		
Acquisition of financial assets measured at amortized cost	(293,789)	(30,516)
Disposal of financial assets measured at amortized cost	150,985	52,208
Acquisition of financial assets at fair value through profit or loss	(6,347)	(9,294)
Proceeds from capital reduction of investments of financial assets measured at fair value through profit or loss	368	-
Proceeds from disposal of investments accounted for using equity method	-	6,500
Proceeds from capital reduction of investments accounted for using equity method	-	35,000
Acquisition of property, plant and equipment	(4,905)	(4,044)
Disposal of property, plant and equipment	63	-
Decrease in refundable deposits	10,755	2,280
Acquisition of intangible assets	(3,052)	(4,097)
Interest received	10,009	7,847
Dividends received	<u>18,323</u>	<u>21,098</u>
Net cash flows from (used in) investing activities	<u>(117,590)</u>	<u>76,982</u>
Cash flows from (used in) financing activities:		
Increase in short-term loans	130,000	700,000
Decrease in short-term loans	(180,000)	(730,000)
Decrease in short-term notes and bills payable	-	(49,990)
Increase in guarantee deposits received	550	-
Decrease in guarantee deposits received	-	(50)
Payment of lease liabilities	(34,801)	(62,565)
Cash dividends paid	(70,848)	(163,836)
Interest paid	<u>(2,263)</u>	<u>(3,352)</u>
Net cash flows used in financing activities	<u>(157,362)</u>	<u>(309,793)</u>
Net increase in cash and cash equivalents	(39,369)	64,849
Cash and cash equivalents at beginning of period	<u>643,474</u>	<u>578,625</u>
Cash and cash equivalents at end of period	<u>\$ 604,105</u>	<u>643,474</u>

See accompanying notes to parent company only financial statements.



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KPMG

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Independent Auditors' Report

To the Board of Directors of TATUNG SYSTEM TECHNOLOGIES INC.:

Opinion

We have audited the consolidated financial statements of TATUNG SYSTEM TECHNOLOGIES INC. and its subsidiaries (“the Group”), which comprise the consolidated balance sheet as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

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

Basis for Opinion

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

Key Audit Matters

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

1. Revenue Recognition

Please refer to Note 4(p) for the accounting principles on revenue recognition and Note 6(s) for the description on revenue recognition.

(a) Description of key audit matter:

The main source of revenue of the Group was from the goods and labor services, since the products sold are mainly servers, storage devices, software and other commodities, revenue is usually recognized when the buyer accepts the delivery or when the installation and acceptance are completed. Because the sales contracts of some large-scale projects include various types of goods and services, such as computers, peripheral devices, software, and maintenance, it is necessary to determine the performance obligation and the applicable methods of revenue recognition. Therefore, the test of revenue recognition is one of the key audit matters.

(b) Audit procedures performed:

The main audit procedures of the key audit matter mentioned above include:

- Understanding and testing the design and implementation of internal controls for the sales cycle.
- Sampling the original order or contract and shipment receipt, reviewing the transaction terms in order to evaluate whether the revenue recognition complies with the relevant standards.
- Performing a reconciliation of various vouchers before and after the balance sheet date in order to determine the appropriate period for sales revenue recognition in the financial statements.

Other Matter

TATUNG SYSTEM TECHNOLOGIES INC. 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 the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the 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 the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Huang, Hsin-Ting and Lai, Li-Chen.

KPMG

Taipei, Taiwan (Republic of China)

March 4, 2026

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and 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.

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

TATUNG SYSTEM TECHNOLOGIES INC. AND SUBSIDIARIES**Consolidated Balance Sheets****December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollar)**

Assets		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Current assets:					
1100	Cash and cash equivalents (Note 6(a))	\$ 702,978	19	790,016	27
1136	Financial assets measured at amortized cost, current (Notes 6(c) and 8)	272,363	7	63,413	2
1140	Contract assets, current (Notes 6(s), (v) and 7)	714,932	20	203,124	7
1150	Notes receivable, net (Note 6(d))	3,959	-	5,886	-
1170	Accounts receivable, net (Note 6(d))	737,460	20	608,006	20
1180	Accounts receivable—related parties, net (Notes 6(d), 7 and 8)	68,814	2	71,438	2
1196	Operating lease receivable, net (Notes 6(e), (v) and 7)	2,405	-	3,565	-
1197	Finance lease receivable, net (Notes 6(f), (v) and 7)	1,901	-	2,816	-
1200	Other receivables (Notes 6(v) and 7)	2,538	-	2,063	-
130X	Inventories (Note 6(g))	692,226	19	608,620	21
1410	Prepayments	19,763	1	20,732	1
	Total current assets	3,219,339	88	2,379,679	80
Non-current assets:					
1510	Financial assets at fair value through profit or loss, non-current (Note 6(b))	57,846	2	63,910	2
1535	Financial assets measured at amortized cost, non-current (Notes 6(c) and 8)	28,142	1	42,234	1
1600	Property, plant and equipment (Note 6(i))	51,604	1	64,401	2
1755	Right-of-use assets (Notes 6(j) and 7)	91,144	2	125,420	4
1780	Intangible assets (Note 6(k))	3,288	-	4,499	-
1840	Deferred tax assets (Note 6(p))	41,902	1	28,754	1
1920	Refundable deposits (Note 7)	73,193	2	84,187	3
1931	Long-term notes receivable, net (Note 6(d))	81	-	-	-
1932	Long-term receivables, net (Notes 6(d) and 7)	94,233	3	190,571	7
194D	Long-term finance lease receivable, net (Notes 6(f), (v) and 7)	1,511	-	3,218	-
	Total non-current assets	442,944	12	607,194	20
	Total assets	\$ 3,662,283	100	2,986,873	100

See accompanying notes to consolidated financial statements.

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

TATUNG SYSTEM TECHNOLOGIES INC. AND SUBSIDIARIES**Consolidated Balance Sheets (CONT'D)****December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollar)**

		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Liabilities and Equity					
Current liabilities:					
2100	Short-term loans (Note 6(m))	\$ -	-	50,000	2
2130	Contract liabilities, current (Notes 6(s) and 7)	131,422	4	213,287	7
2150	Notes payable	506	-	658	-
2170	Accounts payable (Note 6(l))	1,206,796	33	642,910	22
2180	Accounts payable—related parties (Note 7)	25,725	1	30,312	1
2200	Other payables (Note 7)	329,581	9	250,555	8
2230	Current tax liabilities (Note 6(p))	53,350	1	27,466	1
2250	Provisions, current	9,983	-	3,609	-
2280	Lease liabilities, current (Notes 6(n) and 7)	33,213	1	37,947	1
2300	Other current liabilities	7,812	-	17,149	1
	Total Current liabilities	1,798,388	49	1,273,893	43
Non-Current liabilities:					
2527	Contract liabilities, non-current (Note 6(s))	-	-	27,501	1
2550	Provisions, non-current	77,000	2	-	-
2570	Deferred tax liabilities (Note 6(p))	1,000	-	1,183	-
2580	Lease liabilities, non-current (Notes 6(n) and 7)	61,141	2	91,722	3
2620	Long-term payables—related parties (Note 7)	26,295	1	50,669	2
2640	Net defined benefit liabilities, non-current (Note 6(o))	12,385	-	33,456	1
2645	Guarantee deposits received (Note 7)	680	-	130	-
	Total non-current liabilities	178,501	5	204,661	7
	Total liabilities	1,976,889	54	1,478,554	50
Equity attributable to owners of parent (Note 6(q)):					
3110	Common stock	1,000,728	28	885,600	29
3200	Capital surplus	80,788	2	80,788	3
Retained earnings:					
3310	Legal reserve	340,744	9	320,118	11
3320	Special reserve	3,930	-	3,881	-
3350	Unappropriated earnings	263,259	7	221,862	7
	Total retained earnings	607,933	16	545,861	18
3400	Other equity	(4,055)	-	(3,930)	-
	Total equity	1,685,394	46	1,508,319	50
	Total liabilities and equity	\$ 3,662,283	100	2,986,873	100

See accompanying notes to consolidated financial statements.

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

TATUNG SYSTEM TECHNOLOGIES INC. AND SUBSIDIARIES**Consolidated Statements of Comprehensive Income****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollar , except for Earnings Per Share)**

		<u>2025</u>		<u>2024</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
4000	Operating revenues (Notes 6(s) and 7)	\$ 5,010,638	100	3,930,226	100
5000	Operating costs (Notes 6(g)and 7)	<u>3,960,265</u>	<u>79</u>	<u>2,976,825</u>	<u>76</u>
5950	Gross profit	<u>1,050,373</u>	<u>21</u>	<u>953,401</u>	<u>24</u>
6000	Operating expenses (Notes 6(d), (o), (t)and 7):				
6100	Selling expenses	524,649	11	512,383	13
6200	Administrative expenses	171,376	3	161,489	4
6300	Research and development expenses	46,770	1	54,803	1
6450	Expected credit (gains) losses	<u>(332)</u>	<u>-</u>	<u>6,219</u>	<u>-</u>
	Total operating expenses	<u>742,463</u>	<u>15</u>	<u>734,894</u>	<u>18</u>
6900	Net operating income	<u>307,910</u>	<u>6</u>	<u>218,507</u>	<u>6</u>
7000	Non-operating income and expenses (Notes 6(h), (u) and 7):				
7100	Interest income	12,453	-	9,092	-
7010	Other income	10,625	-	16,132	-
7020	Other gains and losses	(16,281)	-	10,145	-
7050	Finance costs	(2,909)	-	(4,140)	-
7060	Shares of profit of associates accounted for using equity method	<u>-</u>	<u>-</u>	<u>441</u>	<u>-</u>
	Total non-operating income and expenses	<u>3,888</u>	<u>-</u>	<u>31,670</u>	<u>-</u>
7900	Profit before tax	311,798	6	250,177	6
7950	Less: Income tax expenses (Note 6(p))	<u>58,995</u>	<u>1</u>	<u>45,809</u>	<u>1</u>
8200	Net income	<u>252,803</u>	<u>5</u>	<u>204,368</u>	<u>5</u>
8300	Other comprehensive income (loss) :				
8310	Items that may not be reclassified subsequently to profit or loss				
8311	Losses on remeasurements of defined benefit plans	(2,900)	-	2,359	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>(1,855)</u>	<u>-</u>	<u>(472)</u>	<u>-</u>
	Total items that may not be reclassified subsequently to profit or loss	<u>(4,755)</u>	<u>-</u>	<u>1,887</u>	<u>-</u>
8360	Items that may be reclassified subsequently to profit or loss				
8361	Exchange differences on translation of foreign operations	(125)	-	(48)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total items that may be reclassified subsequently to profit or loss	<u>(125)</u>	<u>-</u>	<u>(48)</u>	<u>-</u>
8300	Other comprehensive income (loss)	<u>(4,880)</u>	<u>-</u>	<u>1,839</u>	<u>-</u>
8500	Total comprehensive income	<u>\$ 247,923</u>	<u>5</u>	<u>206,207</u>	<u>5</u>
	Earnings per share (NT dollars) (Note 6(r))				
9750	Basic earnings per share	<u>\$ 2.53</u>		<u>2.04</u>	
9850	Diluted earnings per share	<u>\$ 2.52</u>		<u>2.04</u>	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
TATUNG SYSTEM TECHNOLOGIES INC. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollar)

	Equity attributable to owners of parent							Total Equity
	Stock	Retained earnings			Unappropriated Earnings	Total Retained Earnings	Exchange Differences on Translation of Foreign Operations Financial Statements	
	Common Stock	Capital Surplus	Legal Reserve	Special Reserve	Earnings	Earnings		
Balance on January 1, 2024	\$ 885,600	80,788	301,376	3,908	198,158	503,442	(3,882)	1,465,948
Net income for the year ended December 31, 2024	-	-	-	-	204,368	204,368	-	204,368
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	1,887	1,887	(48)	1,839
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	206,255	206,255	(48)	206,207
Appropriation and distribution of retained earnings:								
Legal reserve	-	-	18,742	-	(18,742)	-	-	-
Reversal of special reserve	-	-	-	(27)	27	-	-	-
Cash dividends	-	-	-	-	(163,836)	(163,836)	-	(163,836)
Balance on December 31, 2024	885,600	80,788	320,118	3,881	221,862	545,861	(3,930)	1,508,319
Net income for the year ended December 31, 2025	-	-	-	-	252,803	252,803	-	252,803
Other comprehensive income for the year ended December 31, 2025	-	-	-	-	(4,755)	(4,755)	(125)	(4,880)
Total comprehensive income for the year ended December 31, 2025	-	-	-	-	248,048	248,048	(125)	247,923
Appropriation and distribution of retained earnings:								
Legal reserve	-	-	20,626	-	(20,626)	-	-	-
Special reserve appropriated	-	-	-	49	(49)	-	-	-
Cash dividends	-	-	-	-	(70,848)	(70,848)	-	(70,848)
Stock dividends	115,128	-	-	-	(115,128)	(115,128)	-	-
Balance on December 31, 2025	\$ 1,000,728	80,788	340,744	3,930	263,259	607,933	(4,055)	1,685,394

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

TATUNG SYSTEM TECHNOLOGIES INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

	<u>2025</u>	<u>2024</u>
Cash flows from (used in) operating activities:		
Profit before tax	\$ 311,798	250,177
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	76,380	103,862
Amortization expense	4,611	7,228
Expected credit (gain) loss	(332)	6,219
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	12,043	(5,717)
Interest expense	2,909	4,140
Interest income	(12,453)	(9,092)
Dividend income	(3,851)	(1,400)
Share of profit of associates accounted for using equity method	-	(441)
(Gain) loss on disposal of property, plant and equipment	(28)	31
Gain on disposal of investments	-	(657)
Gain on disposal of other assets	-	(70)
Total adjustments to reconcile profit (loss)	<u>79,279</u>	<u>104,103</u>
Changes in operating assets and liabilities:		
Contract assets	(511,808)	42,035
Notes receivable	1,927	10,542
Accounts receivable	(129,122)	10,500
Accounts receivable-related parties	2,624	29,467
Operating lease receivable	1,160	4,565
Finance lease receivable	915	2,831
Other receivables	(127)	(128)
Inventories	(105,261)	92,154
Prepayments	969	7,315
Long-term notes receivable	(81)	-
Long-term receivables	96,338	49,259
Long-term finance lease receivable	1,707	1,603
Contract liabilities	(109,366)	46,180
Notes payable	(152)	(2,213)
Accounts payable	563,886	(217,803)
Accounts payable-related parties	(4,587)	(25,953)
Other payables	80,438	30,755
Other current liabilities	(2,963)	(1,535)
Net defined benefit liabilities	(23,971)	(10,156)
Other operating liabilities	52,626	(17,137)
Total adjustments	<u>(5,569)</u>	<u>156,384</u>
Cash inflow generated from operations	306,229	406,561
Income taxes paid	(48,267)	(61,820)
Net cash flows from operating activities	<u>257,962</u>	<u>344,741</u>

See accompanying notes to consolidated financial statements.

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

TATUNG SYSTEM TECHNOLOGIES INC. AND SUBSIDIARIES**Consolidated Statements of Cash Flows (CONT'D)****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollar)**

	<u>2025</u>	<u>2024</u>
Cash flows from (used in) investing activities:		
Acquisition of financial assets at amortized cost	(377,960)	(33,896)
Disposal of financial assets at amortized cost	183,102	55,759
Acquisition of financial assets at fair value through profit or loss	(6,347)	(9,294)
Proceeds from capital reduction of investments of financial assets measured at fair value through profit or loss	368	-
Proceeds from disposal of investments accounted for using equity method	-	6,500
Acquisition of property, plant and equipment	(6,143)	(5,065)
Disposal of property, plant and equipment	63	3
Decrease in refundable deposits	10,994	1,558
Acquisition of intangible assets	(3,400)	(5,421)
Interest received	12,075	9,243
Dividends received	3,851	1,400
Net cash flows used in investing activities	<u>(183,397)</u>	<u>20,787</u>
Cash flows from (used in) financing activities:		
Increase in short-term loans	140,000	715,000
Decrease in short-term loans	(190,000)	(745,000)
Decrease in short-term notes and bills payable	-	(49,990)
Decrease in guarantee deposits received	550	(50)
Payment of lease liabilities	(38,275)	(66,279)
Cash dividends paid	(70,848)	(163,836)
Interest paid	(2,917)	(4,199)
Net cash flows used in financing activities	<u>(161,490)</u>	<u>(314,354)</u>
Effect of exchange rate changes on cash and cash equivalents	(113)	(68)
Net (decrease) increase in cash and cash equivalents	(87,038)	51,106
Cash and cash equivalents at beginning of period	<u>790,016</u>	<u>738,910</u>
Cash and cash equivalents at end of period	<u>\$ <u>702,978</u></u>	<u>790,016</u>

Tatung System Technologies Inc. (TSTI)

Audit Committee's Review Report

The Board of Directors of the Company has prepared the business report, financial statements (including parent company only and consolidated) and earnings distribution table for the year ended December 31, 2025. The financial statements have been audited by CPAs Hsin-Ting Huang and Li-Chen Lai, from KPMG, the CPA firm engaged by the Board of Directors to complete the audit. The above business report, financial statements and earnings distribution table and have been reviewed and determined to be accurate by the Audit Committee. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report for your review.

To

2026 Regular Shareholders' Meeting of the Company

Tatung System Technologies Inc. (TSTI)

Convener of the Audit Committee: Tai-Feng Huang



March 4, 2026

Attachment 4

Tatung System Technologies Inc.
Earnings Distribution Table
2025

Unit: NTD

Item	Amount
Undistributed retained earnings at the beginning of the period	15,211,373
Add (Less): Other comprehensive income (remeasurement of defined benefit plans – parent company and subsidiaries)	(4,755,355)
Add: Net profit after tax for 2024	252,802,612
Subtotal	263,258,630
Less: Provision for legal reserve (10%)	24,804,726
Less (Add): Provision (reversal) of special reserve (exchange differences on translation of financial statements of foreign operations)	124,756
Earnings available for distribution for the year	238,329,148
Distribution of earnings	
Dividends to shareholders	210,152,880
Cash dividends (\$2.1 per share)	210,152,880
Undistributed retained earnings at the end of the period	28,176,268

Chairman: Jung-Hua Chang General Manager: Yin-Hsiu Liu Accounting Manager: Chiu-Chan Hsu

Attachment 5

Tatung System Technologies Inc. (TSTI)
Comparison table for the “Procedures for Acquisition or Disposal of Assets”
before and after amendments

Amended provisions	Current provisions	Description
<p>Article 7 Procedures for Acquisition or Disposal of Assets</p> <p>1. Authorization Limits and Levels The Company’s acquisition or disposal of assets <u>shall be handled in accordance with the Company’s “Regulations Governing Authorization and Proxy System.”</u></p> <p>(The remainder is omitted.)</p>	<p>Article 7: Procedures for Acquisition or Disposal of Assets</p> <p>1. Authorization Limits and Levels The Company’s acquisition or disposal of assets <u>with an amount below NT\$30 million shall be authorized and approved by the Chairman, while transactions with an amount of NT\$30 million (inclusive) or above shall be submitted to the Board of Directors for approval.</u></p> <p>(The remainder is omitted.)</p>	<p>To integrate internal authorization standards, authorization limits and levels are unified and incorporated into the "Measures for Job Authorization and Deputy System" for management, so as to avoid discrepancies in standards between different regulations.</p>
<p>Article 8: Procedures for Public Announcement and Filing of Acquisition or Disposal of Assets</p> <p>1. Where the Company acquires or disposes of assets under any of the following circumstances, it shall, based on the nature of the transaction, make a public announcement and filing of the relevant information on the website designated by the competent authority in the prescribed format within two days from the date of occurrence of the event: (Subparagraph 1 ~ 3, omitted)</p> <p>(4) Acquisition or disposal of equipment for business use or right-of-use assets thereof, where the transaction counterparty is not a related party, and the transaction amount meets any of the following thresholds:</p> <p>a. For a public company with paid-in capital of less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>b. For a public company with paid-in capital of NT\$10 billion or more <u>but less than NT\$50 billion</u>, the transaction amount reaches NT\$1 billion or more.</p> <p>c. <u>For a public company with paid-in capital of NT\$50 billion or more, the transaction amount reaches 5% of the Company’s paid-in capital or more.</u></p> <p>(Subparagraph 5, omitted)</p> <p><u>(6) For a public company with paid-in capital of NT\$50 billion or more, trading of government bonds, ordinary corporate bonds, or general financial bonds not involving equity (excluding subordinated bonds) conducted on a securities exchange or at a securities firm’s place of business, which does not fall under the proviso of Subparagraph 7, and where the counterparty is not a</u></p>	<p>Article 8: Procedures for Public Announcement and Filing of Acquisition or Disposal of Assets</p> <p>1. Where the Company acquires or disposes of assets under any of the following circumstances, it shall, based on the nature of the transaction, make a public announcement and filing of the relevant information on the website designated by the competent authority in the prescribed format within two days from the date of occurrence of the event: (Subparagraph 1 ~ 3, omitted)</p> <p>(4) Acquisition or disposal of equipment for business use or right-of-use assets thereof, where the transaction counterparty is not a related party, and the transaction amount meets any of the following thresholds:</p> <p>a. For a public company with paid-in capital of less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>b. For a public company with paid-in capital of NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</p> <p>(Subparagraph 5, omitted)</p>	<p>Pursuant to Article 31 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies," the public announcement and reporting thresholds are subdivided based on the different scales of companies' paid-in capital.</p>

Amended provisions	Current provisions	Description
<p><u>related party, and the transaction amount reaches 5% of the Company's paid-in capital or more.</u></p> <p>(7) Asset transactions other than those referred to in the preceding <u>six</u> subparagraphs, or disposal of claims by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more; provided, however, that the following circumstances are not subject to this requirement:</p> <p>1.Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of the Republic of China (Taiwan).</p> <p>2.Securities trading conducted on a securities exchange or at a securities firm's place of business by an enterprise whose primary business is investment, or subscription in the primary market of foreign government bonds, or subscription of ordinary corporate bonds or general financial bonds (excluding subordinated bonds) issued for offering and not involving equity, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange-traded notes (ETNs).</p> <p>3.Trading of bonds with repurchase or resale conditions, or subscription or redemption of domestic money market funds issued by domestic securities investment trust enterprises.</p> <p>(The remainder is omitted.)</p>	<p>(6) Asset transactions other than those referred to in the preceding <u>five</u> subparagraphs, or disposal of claims by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more; provided, however, that the following circumstances are not subject to this requirement:</p> <p>1.Trading of domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of the Republic of China (Taiwan).</p> <p>2.Securities trading conducted on a securities exchange or at a securities firm's place of business by an enterprise whose primary business is investment, or subscription in the primary market of foreign government bonds, or subscription of ordinary corporate bonds or general financial bonds (excluding subordinated bonds) issued for offering and not involving equity, or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or redemption of exchange-traded notes (ETNs).</p> <p>3.Trading of bonds with repurchase or resale conditions, or subscription or redemption of domestic money market funds issued by domestic securities investment trust enterprises.</p> <p>(The remainder is omitted.)</p>	
<p>Article 9: Limits on the Acquisition of Assets Not for Business Use</p> <p>1. The total amount of real estate <u>purchased by the Company that is not for business use shall not exceed 50%</u> of the net worth shown in the Company's most recent audited or reviewed financial statements.</p> <p>2. The <u>total amount of securities investments</u> by the Company shall not exceed <u>200%</u> of the net worth shown in <u>its</u> most recent audited or reviewed financial statements. <u>Furthermore, the investment in any individual security shall not exceed 150% of the net worth shown in the same financial statements.</u></p> <p>3. Investment Limits for Subsidiaries:</p>	<p>Article 9: Limits on the Acquisition of Assets Not for Business Use</p> <p>1. The total amount of real estate <u>or securities purchased or invested in by the Company and its subsidiaries that are not for business use shall not exceed 50%</u> of the net worth shown in the most recent audited or reviewed financial statements <u>of each respective entity.</u></p> <p>2. The <u>investment in any individual security</u> by the Company <u>and its subsidiaries</u> shall not exceed <u>25%</u> of the net worth shown in <u>the</u> most recent audited or reviewed financial statements <u>of each respective entity.</u></p>	<p>Taking into account the Company's scale of operations and actual transaction conditions, the investment limits for the Company and its subsidiaries have been set separately, and the maximum investment ratios for both the Company and its subsidiaries have been increased.</p>

Amended provisions	Current provisions	Description
<p><u>The total amount of real estate or securities purchased or invested in by a subsidiary of the Company that are not for business use shall not exceed 75% of the net worth shown in each respective subsidiary's most recent audited or reviewed financial statements. Additionally, a subsidiary's investment in any individual security shall not exceed 50% of its respective net worth.</u></p>		
<p>Article 12: Other Matters (Paragraphs 1-2, omitted) 3. The 10% of total assets requirement under these Procedures shall be calculated based on the total asset amount in the Company's most recent individual financial report. For companies whose shares have no par value or a par value other than NT\$10, the 20% of paid-in capital transaction <u>amount requirement</u> under these Procedures shall be calculated as 10% of equity attributable to owners of the parent; <u>the 5% of paid-in capital transaction amount requirement under these Procedures shall be calculated as 2.5% of equity attributable to owners of the parent;</u> the requirement of a transaction amount reaching NT\$10 billion of paid-in capital under these Procedures shall be calculated as NT\$20 billion of equity attributable to owners of the parent; <u>and the requirement of a transaction amount reaching NT\$50 billion of paid-in capital under these Procedures shall be calculated as NT\$100 billion of equity attributable to owners of the parent.</u></p>	<p>Article 12: Other Matters (Paragraphs 1-2, omitted) 3. The 10% of total assets requirement under these Procedures shall be calculated based on the total asset amount in the Company's most recent individual financial report. For companies whose shares have no par value or a par value other than NT\$10, the <u>requirement of 20% of paid-in capital regarding transaction amounts</u> under these Procedures shall be calculated as 10% of equity attributable to owners of the parent. The requirement of a transaction amount reaching NT\$10 billion of paid-in capital under these Procedures shall be calculated as NT\$20 billion of equity attributable to owners of the parent.</p>	<p>According to Article 35 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies," the calculation methods for the thresholds of "5% of paid-in capital" and "paid-in capital reaching NT\$50 billion" are expressly defined.</p>
<p>Article 14 (Content not revised. Omitted) The 9th amendment was made on June 15, 2022. <u>The 10th amendment was made on June 11, 2026.</u></p>	<p>Article 14 (Content not revised. Omitted) The 9th amendment was made on June 15, 2022.</p>	<p>The amendment history was added above.</p>

Tatung System Technologies Inc. (TSTI)
Comparison table for the “Procedures for Derivative Financial Instrument Transactions”
before and after amendments

Amended provisions	Current provisions	Description
<p>Article 1</p> <p>When the Company engages in derivative <u>financial</u> commodity transactions, it shall comply with the provisions of these Operating Procedures. However, where other laws or regulations provide otherwise, such provisions shall prevail.</p>	<p>Article 1</p> <p>When the Company engages in derivative commodity transactions, it shall comply with the provisions of these Operating Procedures. However, where other laws or regulations provide otherwise, such provisions shall prevail.</p>	<p>In alignment with the provisions of the Company’s "Procedures for the Acquisition or Disposal of Assets," the term "derivative commodities" has been amended to "derivative financial commodities."</p>
<p>Article 2: Trading Principles and Strategies</p> <p>1. Types of Transactions (Omitted)</p> <p>2. Management or Hedging Strategies</p> <p><u>(1) Hedging Transactions: Refers to hedging operations conducted for asset or liability positions currently held or required in the future by the Company. Taking future market changes into consideration, these operations aim to mitigate operational financial risks and lock in or reduce non-operating losses.</u></p> <p><u>(2) Non-Hedging Transactions: Transactions conducted with the objective of obtaining financial benefits; however, stop-loss regulations must be strictly observed to control the maximum loss limit.</u></p> <p>3. Division of Rights and Responsibilities</p> <p><u>(1) Trading Personnel:</u></p> <p><u>a. Collect market information, maintain familiarity with financial products and laws/regulations, and evaluate risks.</u></p> <p><u>b. Execute transactions and manage risks within authorized limits.</u></p> <p><u>c. Provide sufficient and timely information to senior management personnel authorized by the Board of Directors, and periodically evaluate gain/loss status.</u></p> <p><u>(2) Accounting Unit:</u></p>	<p>Article 2: Trading Principles and Strategies</p> <p>1. Types of Transactions (Omitted)</p> <p>2. Management or Hedging Strategies</p> <p><u>(1) When the Company engages in derivative financial commodity transactions, the primary objective shall be hedging.</u></p> <p><u>(2) The selection of trading commodities shall primarily focus on hedging risks generated by the Company's business operations.</u></p> <p><u>(3) The currencies held must match the foreign currency requirements of the Company's actual import and export transactions. In principle, the Company shall aim to internally offset (square) its overall foreign exchange positions (referring to foreign currency income and expenditures) to reduce the Company's total foreign exchange risk and save on foreign exchange transaction costs.</u></p> <p><u>(4) Transactions for other specific purposes must be carefully evaluated and reported to the Board of Directors for approval before they may be executed.</u></p> <p>3. Division of Rights and Responsibilities</p> <p><u>(1) Finance Personnel: Responsible for foreign exchange operations management, including collecting market information, judging trends and risks, and maintaining familiarity with financial products and trading techniques. They shall manage foreign exchange positions and hedge risks in accordance with Company policies and authorizations.</u></p> <p><u>(2) Accounting Personnel: Responsible for periodically calculating and</u></p>	<p>1. The original "Procedures for Engaging in Derivative Financial Commodity Transactions" restricted transactions solely to hedging purposes. However, in alignment with the Company’s current capital utilization planning and adjustments, non-hedging transaction types have been added.</p> <p>2.</p> <p>(1) The original provisions were less clear regarding the division of powers and responsibilities. To effectively implement the duties of each unit, strengthen the independence of various functions, and prevent fraudulent activities, the responsibilities of each unit have been more precisely defined to avoid any conflict of interest or concurrent positions.</p> <p>(2) In alignment with the provisions of the Company’s "Procedures for the Acquisition or Disposal of Assets," the term "derivative commodities" has been amended to "derivative financial commodities."</p> <p>3. The original provisions were limited, using only exchange rate differentials and actual gains/losses as the basis for performance evaluation. Furthermore, although the original provisions distinguished between hedging and non-hedging transactions, they focused heavily on hedging and the impacts of exchange rate fluctuations. To establish a consistent and unified standard for both types of transactions, the provisions have been amended to meet current operational requirements.</p> <p>4.</p> <p>(1) Based on the assessment of the Company’s risk appetite, the loss</p>

Amended provisions	Current provisions	Description
<p><u>a.Responsible for the confirmation of derivative financial commodity transactions; recording entries and preserving transaction records in accordance with relevant regulations; and disclosing matters related to derivative financial commodities in the financial statements.</u></p> <p><u>b.Evaluate the gains and losses of trading positions at the end of each month.</u></p> <p><u>(3) Finance Unit: Responsible for the settlement of derivative financial commodity transactions.</u></p> <p><u>(4) Stock Affairs Unit: Responsible for reporting and public announcements in accordance with the regulations of the Financial Supervisory Commission (FSC).</u></p> <p>4. Performance Evaluation <u>Based on reliable valuation models and the principles of prudence and consistency, periodic evaluations and reviews shall be conducted, and reports shall be prepared for the reference and management of senior management personnel authorized by the Board of Directors.</u></p> <p>5. Trading Quotas (Omitted)</p> <p>6. Loss Limits <u>The maximum loss limit for all derivative financial commodity contracts shall not exceed 10% of the total amount of all derivative financial commodity transaction contracts. The maximum loss limit for an individual derivative financial commodity contract shall not exceed 10% of its specific transaction contract amount. If derivative financial commodity transactions exceed the loss limit, the matter must be reported immediately to the President and the</u></p>	<p><u>recording realized and unrealized foreign exchange gains or losses based on Company accounting procedures. They shall provide this information to trading personnel for reference and perform reporting and public announcements in accordance with the regulations of the Financial Supervisory Commission (FSC).</u></p> <p>4. Performance Evaluation <u>(1) Hedging Transactions</u> <u>Performance evaluation shall be based on the gains or losses generated between the Company's book exchange rate costs and the derivative financial transactions. To fully grasp and represent the valuation risk of transactions, the Company shall evaluate gains and losses using a monthly closing valuation method.</u> <u>The Finance and Accounting Department shall provide foreign exchange position valuations, market trends, and market analysis to the President as a reference for management and instruction.</u> <u>(2) Transactions for Specific Purposes</u> <u>Performance evaluation shall be based on actual gains or losses incurred. Accounting personnel must periodically prepare position reports for management reference.</u></p> <p>5. Trading Quotas (Omitted)</p> <p>6. Loss Limits <u>(1)The maximum loss limit for all derivative contracts shall not exceed 10% of the total transaction contract amount. The maximum loss limit for an individual derivative contract shall not exceed 20% of the total derivative loss limit.</u> <u>(2)The maximum loss limit for all derivative contracts shall not exceed 10% of the total transaction contract amount. The maximum loss limit for an individual derivative contract shall not</u></p>	<p>limit for individual derivative financial commodity contracts has been downwardly adjusted from 20% to 10%.</p> <p>(2) As the risk tolerance for both hedging and non-hedging transactions is identical, the two categories have been consolidated for unified expression.</p> <p>(3) In alignment with the provisions of the Company's "Procedures for the Acquisition or Disposal of Assets," the term "derivative commodities" has been amended to "derivative financial commodities."</p>

Amended provisions	Current provisions	Description
<p><u>Chairman to discuss necessary countermeasures.</u></p>	<p>exceed 20% of the total derivative loss limit. <u>(3) If the total loss amount of all derivative contracts exceeds 7% of the total transaction contract amount, or if the loss of an individual derivative contract exceeds 20% of the total derivative loss limit, the matter must be reported immediately to the President and the Chairman to discuss necessary countermeasures.</u></p>	
<p>Article 3: Operating Procedures 1. Authorization Levels All derivative <u>financial</u> commodity transactions conducted by the Company, regardless of the amount, must be approved by both the President and the Chairman before execution.</p> <p>2. Execution Unit The Finance and Accounting Department shall be responsible for the execution of derivative <u>financial</u> commodity transactions conducted by the Company.</p>	<p>Article 3: Operating Procedures 1. Authorization Levels All derivative commodity transactions conducted by the Company, regardless of the amount, must be approved by both the President and the Chairman before execution. <u>These transactions are positioned as hedging operations and are not intended for profit generation.</u></p> <p>2. Execution Unit The Finance and Accounting Department shall be responsible for the execution of derivative commodity transactions conducted by the Company.</p>	<ol style="list-style-type: none"> 1. In response to the Company's operational needs, descriptions restricting transactions solely to hedging purposes have been removed. 2. In alignment with the provisions of the Company's "Procedures for the Acquisition or Disposal of Assets," the term "derivative commodities" has been amended to "derivative financial commodities."
<p>Article 4: Public Announcement and Reporting Procedures The public announcement and reporting of the Company's engagement in <u>financial</u> derivative transactions shall be handled in accordance with the "Table of Matters to be Announced or Reported by Public Companies to the Commission." Data regarding financial derivative transactions shall be transmitted to the information reporting website designated by the Financial Supervisory Commission (FSC) by the 10th day of each month.</p>	<p>Article 4: Public Announcement and Reporting Procedures The public announcement and reporting of the Company's engagement in derivative transactions shall be handled in accordance with the "Table of Matters to be Announced or Reported by Public Companies to the Commission." Data regarding such derivative transactions shall be transmitted to the information reporting website designated by the Financial Supervisory Commission (FSC) by the 10th day of each month.</p>	<p>In alignment with the provisions of the Company's "Procedures for the Acquisition or Disposal of Assets," the term "derivative commodities" has been amended to "derivative financial commodities."</p>
<p>Article 5: Accounting Treatment <u>The accounting treatment for the Company's derivative financial commodity transactions shall be handled in accordance with the relevant provisions of the Accounting System and the Statements of Financial Accounting Standards, except as otherwise provided in these Operating Procedures.</u></p>	<p>Article 5: Accounting Treatment <u>Accounting shall be handled in accordance with Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS) (applicable as of 2013), Statements of Financial Accounting Standards (SFAS), and other relevant laws and regulations.</u></p>	<p>The original accounting standards specified in the provisions have become inapplicable over time. Considering that regulations are subject to frequent updates, the provisions have been adjusted to a general definition. In this context, the Company's internal regulations shall take priority, while the current accounting systems and standards shall serve as the final authority.</p>

Amended provisions	Current provisions	Description
<p>Article 6: Risk Management Measures</p> <p>1. Credit Risk Management <u>The selection of counterparties shall primarily focus on financial institutions with distinguished credit ratings, large-scale operations, and the ability to provide professional information.</u></p> <p>2. Market Risk Management (Omitted)</p> <p>3. Liquidity Risk Management <u>To ensure liquidity, the Company shall consider whether the trading commodities possess standardized and universal characteristics in the market before entering into a transaction.</u></p> <p>4. Cash Flow Risk Management To ensure the stability of the Company's working capital turnover, the source of funds for <u>financial</u> derivative transactions shall be limited to the Company's own funds. Furthermore, the transaction amounts shall take into account the funding requirements based on the cash flow forecasts for the next three months.</p> <p>5. Operational Risk Management (1) Transaction authorization quotas and operating procedures must be strictly observed. (2) Personnel responsible for trading, confirmation, and settlement shall not concurrently hold each other's positions. (3) Confirmation personnel must periodically reconcile transaction details and total amounts with the banks.</p> <p>6. Legal Risk Management <u>Except for frequently traded contracts,</u></p>	<p>Article 6: Risk Management Measures</p> <p>1. Credit Risk Management <u>In principle, counterparties shall be limited to domestic or foreign financial institutions or brokers with good credit standing; otherwise, approval must be sought and obtained from the President.</u></p> <p>2. Market Risk Management (Omitted)</p> <p>3. Liquidity Risk Management <u>To ensure liquidity, the transaction amount must be confirmed with the Head of the Finance and Accounting Department before trading. It must also be ensured that the financial institution or broker possesses sufficient equipment, information, and trading capabilities to execute transactions in any market.</u></p> <p>4. Cash Flow Risk Management To ensure the stability of the Company's working capital turnover, the source of funds for derivative transactions shall be limited to the Company's own funds. Furthermore, the transaction amounts shall take into account the funding requirements based on the cash flow forecasts for the next three months.</p> <p>5. Operational Risk Management (1) Transaction authorization quotas and operating procedures must be strictly observed. (2) Personnel responsible for trading, confirmation, and settlement shall not concurrently hold each other's positions. (3) Confirmation personnel must periodically reconcile transaction details and total amounts with the banks. <u>(4) Trading personnel must constantly monitor whether the total transaction amount aligns with the requirements for hedging foreign exchange risks arising from business operations.</u></p> <p>6. Legal Risk Management <u>Important documents to be signed with</u></p>	<ol style="list-style-type: none"> 1. Amendment to Article 6, Paragraph 1: The role of "brokers" has been removed, limiting counterparties strictly to financial institutions. Additionally, the risk assessment criteria for counterparties have been more clearly defined. 2. Amendment to Article 6, Paragraph 3: The criteria for selecting financial instruments as trading targets have been more clearly defined, requiring specific characteristics to enhance risk control. 3. In alignment with the Company's "Procedures for the Acquisition or Disposal of Assets," the term "derivative commodities" has been amended to "derivative financial commodities." 4. Regarding Point 4 of Item 5, "Operational Risk Management," the Company proposes to delete the descriptions restricting transactions to hedging purposes only, in order to align with current corporate policies.

Amended provisions	Current provisions	Description
<p><u>the execution of master agreements related to transactions shall be countersigned by the Legal Affairs Unit in advance to avoid potential risks to the Company.</u></p>	<p><u>financial institutions or brokers must be reviewed and approved by the President.</u></p>	
<p>Article 7: Periodic Evaluation</p> <p>1. The Board of Directors shall authorize senior management to periodically monitor and evaluate whether <u>financial</u> derivative transactions are conducted in accordance with the transaction procedures established by the Company, and whether the risks assumed are within the permitted scope. In the event of irregularities in the market value evaluation report (e.g., the held positions have exceeded the loss limit), such matters shall be reported <u>immediately to the senior management authorized by the Board, and a report shall be submitted to the most recent meeting of the Board of Directors thereafter. Independent directors shall attend the board meeting and express their opinions.</u></p> <p>2. The positions held for <u>financial</u> derivative transactions shall be evaluated at least once a week. However, hedging transactions conducted for business needs shall be evaluated at least twice a month. The evaluation reports shall be submitted to the senior management authorized by the Board of Directors.</p>	<p>Article 7: Periodic Evaluation</p> <p>1. The Board of Directors shall authorize senior management to periodically monitor and evaluate whether derivative transactions are conducted in accordance with the transaction procedures established by the Company, and whether the risks assumed are within the permitted scope. In the event of irregularities in the market value evaluation report (e.g., the held positions have exceeded the loss limit), such matters shall be reported <u>to the Board of Directors immediately. Independent directors shall attend the board meeting and express their opinions, and appropriate countermeasures shall be adopted.</u></p> <p>2. The positions held for derivative transactions shall be evaluated at least once a week. However, hedging transactions conducted for business needs shall be evaluated at least twice a month. The evaluation reports shall be submitted to the senior management authorized by the Board of Directors.</p>	<ol style="list-style-type: none"> 1. Since the Board of Directors has authorized senior management personnel to oversee and evaluate derivative financial commodity transactions, the reporting procedure has been adjusted. In the event of abnormalities, reports shall first be made to the authorized senior management personnel to ensure immediate countermeasures can be taken. The matter shall subsequently be reported to the Board of Directors during the most recent meeting. 2. In alignment with the Company's "Procedures for the Acquisition or Disposal of Assets," the term "derivative commodities" has been amended to "derivative financial commodities."
<p>Article 8: Internal Audit System</p> <p>1. Internal audit personnel shall periodically review the adequacy of the internal control system for <u>financial</u> derivative transactions. They shall conduct monthly audits to verify the compliance of the trading department with the "Procedures for Engaging in <u>Financial</u> Derivative Transactions," analyze the transaction cycles, and prepare audit reports. Should any material violation be discovered, the Audit Committee shall be notified in</p>	<p>Article 8: Internal Audit System</p> <p>1. Internal audit personnel shall periodically review the adequacy of the internal control system for derivative transactions. They shall conduct monthly audits to verify the compliance of the trading department with the "Procedures for Engaging in Derivative Transactions," analyze the transaction cycles, and prepare audit reports. Should any material violation be discovered, the Audit Committee shall be notified in writing.</p>	<p>In alignment with the provisions of the Company's "Procedures for the Acquisition or Disposal of Assets," the term "derivative commodities" has been amended to "derivative financial commodities."</p>

Amended provisions	Current provisions	Description
writing. (Omitted)	(Omitted)	
<p>Article 9: Principles of Supervision and Management by the Board of Directors</p> <p>1. The Board of Directors shall designate senior management personnel to monitor and control the risks associated with <u>financial</u> derivative transactions at all times. The management principles are as follows: Periodically evaluate whether the risk management measures currently in use are appropriate and are strictly implemented in accordance with these Regulations and the "Procedures for Engaging in <u>Financial</u> Derivative Transactions" established by the Company. (Omitted)</p> <p>2. Periodically evaluate whether the performance of <u>financial</u> derivative transactions conforms to the established business strategy and whether the risks assumed are within the Company's permitted tolerance.</p> <p>3. When the Company engages in <u>financial</u> derivative transactions and has authorized relevant personnel to handle such matters in accordance with the "Procedures for Engaging in <u>Financial</u> Derivative Transactions," a report shall be submitted to the most recent meeting of the Board of Directors thereafter.</p> <p>4. When the Company engages in <u>financial</u> derivative transactions, it shall establish a log book. Details regarding the types and amounts of transactions, the date of approval by the Board of Directors, and matters that shall be carefully evaluated shall be recorded in detail in the log book for future reference.</p> <p>5. The establishment or amendment of the "Procedures for Engaging in <u>Financial</u> Derivative Transactions" shall be approved by more than one-half of all members of the Audit Committee and submitted to the Board of Directors for a resolution. If the approval of more than one-half of all Audit Committee members is not obtained, the procedures may be implemented with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the board meeting. (The remainder is omitted.)</p>	<p>Article 9: Principles of Supervision and Management by the Board of Directors</p> <p>1. The Board of Directors shall designate senior management personnel to monitor and control the risks associated with derivative transactions at all times. The management principles are as follows: Periodically evaluate whether the risk management measures currently in use are appropriate and are strictly implemented in accordance with these Regulations and the "Procedures for Engaging in Derivative Transactions" established by the Company. (Omitted)</p> <p>2. Periodically evaluate whether the performance of derivative transactions conforms to the established business strategy and whether the risks assumed are within the Company's permitted tolerance.</p> <p>3. When the Company engages in derivative transactions and has authorized relevant personnel to handle such matters in accordance with the "Procedures for Engaging in Derivative Transactions," a report shall be submitted to the most recent meeting of the Board of Directors thereafter.</p> <p>4. When the Company engages in derivative transactions, it shall establish a log book. Details regarding the types and amounts of transactions, the date of approval by the Board of Directors, and matters that shall be carefully evaluated shall be recorded in detail in the log book for future reference.</p> <p>5. The establishment or amendment of the "Procedures for Engaging in Derivative Transactions" shall be approved by more than one-half of all members of the Audit Committee and submitted to the Board of Directors for a resolution. If the approval of more than one-half of all Audit Committee members is not obtained, the procedures may be implemented with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the board meeting. (The remainder is omitted.)</p>	<p>In alignment with the provisions of the Company's "Procedures for the Acquisition or Disposal of Assets," the term "derivative commodities" has been amended to "derivative financial commodities."</p>

Amended provisions	Current provisions	Description
<p>6. When the Company's "Procedures for Engaging in <u>Financial</u> Derivative Transactions" are submitted to the Board of Directors for discussion, the opinions of each independent director shall be fully considered, and their consenting or dissenting opinions and the reasons therefor shall be recorded in the meeting minutes.</p>	<p>6. When the Company's "Procedures for Engaging in Derivative Transactions" are submitted to the Board of Directors for discussion, the opinions of each independent director shall be fully considered, and their consenting or dissenting opinions and the reasons therefor shall be recorded in the meeting minutes.</p>	
<p>Article 11 (Content not revised. Omitted) The 6th amendment was made on June 24, 2014. <u>The 7th amendment was made on June 11, 2026.</u></p>	<p>Article 11 (Content not revised. Omitted) The 6th amendment was made on June 24, 2014.</p>	<p>The amendment history was added above.</p>

Attachment 7

**Tatung System Technologies Inc. (TSTI)
List of candidates for Independent Directors**

Categories of Candidates	Names of Candidates	Education Background	Experience	Current position	2026/4/13 Number of Shares Held on Book Closure Date
Independent Director	Chi-Sheng Chiu	Master of Accounting (Executive Program), Soochow University Bachelor of Science in Statistics, National Cheng Kung University	Professional Experience Partner, First Union CPAs Senior Manager, Ernst & Young (EY) Taiwan Manager/Assistant Manager, First Union CPAs	Partner and Director, Crowe (TW) CPAs Independent Director, Convener of the Audit Committee, and Member of the Remuneration Committee, Wisser Industrial Co., Ltd. Member of the Remuneration Committee, Daly Polymer Corp.	0

Tatung System Technologies Inc. (TSTI)

**List of Directors (Including Independent Directors) and Representative Released
from the Non-Competition Restrictions**

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

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Chairman (Director)	Jung-Hua Chang	Tatung Company (Electromechanical and Energy System Products · Consumer Products)	Chairman
		Sanlih E-Television Co., Ltd. (TV Program Production)	Chairman
		Yongxing Capital Co., Ltd. (General Investment)	Chairman
		SET studio park Co., Ltd. (Motion Picture Production, Motion Picture Distribution)	Chairman
		Leopard king enterprise Co., Ltd. (Sightseeing and Recreation Industry, Leisure Activity Venue Industry, Wild Animal Rearing Industry)	Chairman
		YinFu Capital Co., Ltd. (General Investment)	Chairman
		FuLian Capital Co., Ltd. (General Investment)	Chairman
		Media united Co., Ltd. (TV Program Production)	Chairman
		HuaLiu Investment Co., Ltd. (General Investment)	Chairman
		YingKai Investment Co., Ltd. (General Investment)	Chairman
		I GOOD Co., Ltd. (E-commerce Channels)	Chairman
		Vidol Co., Ltd. (TV Program Production)	Chairman
		ChiFu Construction Co., Ltd. (Real Estate)	Chairman
		Sanlih Culture Co., Ltd. (Arts and Culture Services)	Chairman
		Xue Xue Institute Co., Ltd. (Arts and Culture Services)	Director
		Satellite Television Business Association R.O.C. (Promoting Satellite TV Industry Development)	Chairperson
		Elitegroup Computer Systems Co., Ltd. (IoT related products, New Energy related products Motherboards, Notebooks, Desktop PCs, All-in-One PCs, Tablets, Add-on Cards, Printed Circuit Boards)	Chairman
		Tatung Asset Development Company (Real Estate)	Chairman
Jih Sheng Real Estate Co., Ltd. (Real Estate)	Chairman		
Taipei Industrial Co., Ltd.	Chairman		

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Chairman (Director)	Jung-Hua Chang	(Manufacturing and Trading of Construction Industry Materials, and Real Estate Leasing/Sales Business)	
		Tatung Consumer Products (Taiwan) Co., Ltd. (Retail Channels)	Chairman
		Tatung Forever Energy Co., Ltd. (Solar Energy)	Chairman
		Shang Hsin Energy Co., Ltd. (Solar Energy)	Chairman
		Yao yang Energy Co., Ltd. (Solar Energy)	Chairman
		Ting Hsin Energy Co., Ltd. (Solar Energy)	Chairman
		Zhi Hsin Energy Co., Ltd. (Solar Energy)	Chairman
		Tung Hsin Energy Co., Ltd. (Solar Energy)	Chairman
		Tung kuang Energy Co., Ltd. (Solar Energy)	Chairman
		Chuang Shih Neng Co., Ltd. (Solar Energy)	Chairman
		Da tang Energy Co., Ltd. (Solar Energy)	Chairman
		Chin Zhi Energy Co., Ltd. (Solar Energy)	Chairman

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

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Director	Ming-Hui Kao	Tatung Company (Electromechanical and Energy System Products、Consumer Products)	CEO, Strategy Execution Task Force, Office of the Chairman
		Tatung Medical & Healthcare Technologies Co., Ltd. (Healthcare Information Systems, Medical Devices)	Chairman
		Sanlih E-Television Co., Ltd. (TV Program Production)	President
		Sanlih Culture Co., Ltd. (Arts and Culture Services)	President
		Create Smart Technology Co., Ltd. (AI Customer Service Robot, LINE CRM System Services, AI Technology Application)	Chairman
		Ming Chen Integrated Marketing Co., Ltd. (General Investment)	Chairman
		HuaLiu Investment Co., Ltd. (General Investment)	Director
		Leopard king enterprise Co., Ltd. (Sightseeing and Recreation Industry, Leisure Activity Venue Industry, Wild Animal Rearing Industry)	Director
		I GOOD Co., Ltd. (E-commerce Channels)	Director

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Director	Ming-Hui Kao	SET studio park Co., Ltd. (Motion Picture Production, Motion Picture Distribution)	Director
		Feng Chen Trading Co., Ltd. (Beauty and Skincare Products)	Director
		Formosa Electronic Industries Inc. (Energy Storage, Battery Modules, Power Banks, Battery Cells)	Director
		Elitegroup Computer Systems Co., Ltd. (IoT related products, New Energy related products, Motherboards, Notebooks, Desktop PCs, All-in-One PCs, Tablets, Add-on Cards, Printed Circuit Boards)	Director
		Tatung Forever Energy Co., Ltd. (Solar Energy)	Director
		Tatung Asset Development Company (Real Estate)	Director
		Jih Sheng Real Estate Co., Ltd. (Real Estate)	Director
		Taipei Industrial Co., Ltd. (Manufacturing and Trading of Construction Industry Materials, and Real Estate Leasing/Sales Business)	Director

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

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Director	Sung-Pin Chang	Tatung Company (Electromechanical and Energy System Products 、 Consumer Products)	President
		Tatung Integrated Services Co., Ltd. (Civil Engineering and Architectural Design and Turnkey Construction Services)	Chairman
		Tatung Power Electrics Co., Ltd. (Manufacturing and sales of transformers, switchboards, gas-insulated switchgear (GIS), and motors)	Chairman
		ChyunYao Digitalization Technology Inc. (Computer Hardware and Software Services, Networking Equipment, and System Integration)	Chairman
		Tatung Smart Meter Co., Ltd. (Manufacturing and sales of various smart meters and electronic meters)	Chairman
		Tatung Cable Co., Ltd. (Manufacturing and sales of power cables, communication cables, and fiber optic cables)	Chairman
		Tatung Forever Energy Co., Ltd. (Solar Energy)	Director

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

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Director	Shih-Hong Kuo	Tatung Company (Electromechanical and Energy System Products、Consumer Products)	Special Assistant to the Chairman, Strategy Execution Task Force, Office of the Chairman
		Sanlih E-Television Co., Ltd. (TV Program Production)	Special Assistant to the Chairman
		Tatung System Technologies Inc. (Information, Communications, Networking, Cybersecurity, and Software Products, along with Professional System Integration Services)	Special Assistant to the Chairman
		Chyun Huei Commercial Technologies Inc. (Wholesale and Retail of Computers and Office Equipment, and Information Software Services)	Chairman
		Tatung Medical & Healthcare Technologies Co., Ltd. (Healthcare Information Systems, Medical Devices)	Special Assistant to the Chairman
		Forward Electronics Co., Ltd. (Backlight Modules and Materials, Liquid Crystal Display (LCD) Modules, etc.)	Director
		Tisnet Technology Inc. (Type II Telecommunications Business, Cloud Information Services, and Cybersecurity Services)	Director
		Tsti Technologies (Shanghai) Co., Ltd. (System Integration Services)	Director

To release Independent Director Chi-Sheng Chiu from his non-competition restrictions, so she may hold positions, invest in, or manage other businesses with business scopes similar or identical to our company during her tenure.

Position	Name	Major Business Items and Concurrent Positions in Other Companies	
Independent Director	Chi-Sheng Chiu	Crowe (TW) CPAs (Audit, Tax, and Financial Advisory Services)	Director and Partner
		Wisher Industrial Co., Ltd. (Chemical Fiber and Functional Fabric Manufacturing)	Independent Director
		Daly Polymer Corp. (Chemical Industry, Synthetic Resins, and Electronic Chemical Materials)	Member of the Remuneration Committee

Appendix 1

Tatung System Technologies Inc. (TSTI) **Procedures for Acquisition or Disposal of Assets**

Article 1: Purpose

1. These Procedures are established by the Company to strengthen asset management, protect investments, and ensure the fulfillment of information disclosure. They provide a basis for the acquisition or disposal of assets and are formulated in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" issued by the competent authority.
2. The acquisition or disposal of assets by the Company shall be handled in accordance with these Procedures. Any matters not covered herein shall be governed by relevant laws and regulations.

Article 2: Scope of Assets and Definitions

1. The scope of assets as used in these Procedures includes the following:
 - (1) Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
 - (2) Real property (including land, houses and buildings, investment property) and equipment.
 - (3) Memberships.
 - (4) Intangible assets such as patents, copyrights, trademarks, and franchises.
 - (5) Right-of-use assets.
 - (6) Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
 - (7) Derivatives.
 - (8) Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.
 - (9) Other major assets.
2. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law as referred to in Subparagraph 8 of the preceding Paragraph: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act or other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor under Article 156-3 of the Company Act.
3. "Related party" or "subsidiary": As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
4. "Professional appraiser": Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
5. "Within one year": Refers to the year preceding the date of occurrence of the current acquisition or disposal of assets. Items already publicly announced need not be re-counted.
6. "Latest financial statements": Refers to the financial statements audited or reviewed by a CPA and

- disclosed according to law before the acquisition or disposal of assets by the Company.
7. "Date of occurrence": Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.
 8. "Mainland China area investment": Refers to investments in the mainland China area approved by the Investment Commission, MOEA or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.
 9. "Investment professional": Refers to financial holding companies, banks, insurance companies, bill finance companies, trust enterprises, securities firms operating proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.
 10. "Securities exchange": "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.
 11. "Over-the-counter venue" ("OTC venue", "OTC"): "Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.

Article 3: Appraisal Procedures

1. In acquiring or disposing of real property, equipment, or right-of-use assets thereof, the Company—unless transacting with a domestic government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use—shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser if the transaction amount reaches 20 percent of the Company's paid-in capital or NT300million or more, and shall further comply with the following provisions:
 - (1) If, due to special circumstances, a limited price, a specific price, or a special price must be used as a reference for the transaction price, the transaction must first be approved by a board resolution; the same applies if there are subsequent changes to the transaction terms.
 - (2) For transactions exceeding NT\$1 billion, at least two professional appraisers should be engaged to conduct valuations.
 - (3) Where the discrepancy between the appraisal result of a professional appraiser and the transaction amount is 20 percent or more of the transaction amount, or where the discrepancy between the

appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price.

- (4) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.
2. In acquiring or disposing of securities, the Company shall, prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a CPA, for reference in appraising the transaction price. Furthermore, if the transaction amount reaches 20 percent of the Company's paid-in capital or NT\$300 million or more, the Company shall engage a CPA prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. This requirement does not apply, however, to securities that have an active market with publicly quoted prices or where otherwise provided by regulations of the competent authority.
3. In acquiring or disposing of intangible assets, right-of-use assets thereof, or memberships, where the transaction amount reaches 20 percent of the Company's paid-in capital or NT\$300 million or more, the Company—except in transactions with a domestic government agency—shall engage a CPA prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.
4. The professional appraisers and their appraisal officers, CPAs, attorneys, or securities underwriters from whom the Company obtains appraisal reports or opinions shall meet the following requirements:
 - (1) They may not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Securities and Exchange Act, the Company Act, the Banking Act, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
 - (2) They may not be a related party or de facto related party of any party to the transaction.
 - (3) If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.
5. When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the

following provisions:

- (1) Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.
 - (2) When conducting a case, they shall appropriately plan and execute adequate working procedures in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion; the related working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.
 - (3) They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
 - (4) They shall issue a statement attesting to the professional competence and independence of the personnel, and that they have evaluated and found that the information used is appropriate, reasonable, and accurate, and that they have complied with applicable laws and regulations.
6. Where the Company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.
7. The transaction amount referred to in this Article shall be calculated in the following manners:
- (1) The amount of any individual transaction.
 - (2) The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within one year.
 - (3) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within one year.
 - (4) The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year.

Article 4:

Transactions with related parties must follow these Procedures and the official "Regulations Governing the Acquisition and Disposal of Assets by Public Companies." If the transaction amount reaches 10% or more of total assets, an appraisal report or CPA opinion is required.

Article 4-1:

When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 percent or more of the Company's paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more—except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises—the Company shall submit the following materials to the Audit Committee, and after obtaining approval from one-half or more of all members of the Audit Committee, submit the same to the

Board of Directors for approval, before it may proceed to enter into a transaction contract or make a payment:

- (1) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
- (2) The reason for choosing the related party as a transaction counterparty.
- (3) With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 4-2 and Article 4-3.
- (4) The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party.
- (5) Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
- (6) An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
- (7) Restrictive covenants and other important stipulations associated with the transaction.

If the Company or a subsidiary thereof that is not a domestic public company will have a transaction set out in paragraph 1 and the transaction amount will reach 10 percent or more of the Company's total assets, the Company shall submit the materials in all the subparagraphs of paragraph 1 to the shareholders meeting for approval before the transaction contract may be entered into and any payment made; however, this restriction does not apply to transactions between the Company and its parent company or subsidiaries, or between its subsidiaries.

The calculation of the transaction amounts referred to in paragraph 1 and the preceding paragraph shall be made in accordance with Article 3, paragraph 7 herein, and "within one year" as used herein refers to the year preceding the date of occurrence of the current transaction; items that have been approved by the shareholders meeting or board of directors in accordance with these Procedures need not be counted toward the transaction amount.

With respect to the types of transactions listed below, when to be conducted between the Company and its parent company or subsidiaries, or between its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, the Company's board of directors may delegate the board chairman to decide such matters when the transaction is within a certain amount and have the decisions subsequently submitted to and ratified by the next board of directors meeting:

- (1) Acquisition or disposal of equipment or right-of-use assets thereof held for business use.
- (2) Acquisition or disposal of real property right-of-use assets held for business use.

When a matter is submitted for discussion by the board of directors, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Article 4-2:

The Company that acquires real property or right-of-use assets thereof from a related party shall evaluate the reasonableness of the transaction costs by the following means:

- (1) Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
- (2) Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.

Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

The Company that acquires real property or right-of-use assets thereof from a related party and appraises the cost of the real property or right-of-use assets thereof in accordance with the preceding two paragraphs shall also engage a CPA to check the appraisal and render a specific opinion.

Where the Company acquires real property or right-of-use assets thereof from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with Article 4-1, and the preceding three paragraphs do not apply:

- (1) The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.
- (2) More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction..
- (3) The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.
- (4) The real property right-of-use assets for business use are acquired by the Company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 percent of the issued shares or authorized capital.

Article 4-3:

When the results of the Company's appraisal conducted in accordance with paragraph 1 and paragraph 2 of Article 4-2 are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 4-4. However, where the following circumstances exist, objective evidence has been

submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA, this restriction shall not apply:

1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
 - (1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
 - (2) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale or leasing practices.
2. Where the Company acquiring real property, or obtaining real property right-of-use assets through leasing, from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; "within one year" refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.

Article 4-4:

Where the Company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with Article 4-2 and Article 4-3 are uniformly lower than the transaction price, the following steps shall be taken:

1. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Securities and Exchange Act against the difference between the transaction price of the real property or right-of-use assets thereof and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where an investor that uses the equity method to account for its investment in the Company is a public company, then the special reserve called for under Article 41, paragraph 1 of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the share of the investor's equity stake in the Company.
2. The independent director members of the Audit Committee shall apply mutatis mutandis the

provisions of Article 18, paragraph 1, subparagraph 2 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and comply with Article 218 of the Company Act.

3. The independent director members of the Audit Committee shall apply mutatis mutandis the provisions of Article 18, paragraph 1, subparagraph 2 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" and comply with Article 218 of the Company Act.

A company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the Financial Supervisory Commission (FSC) has given its consent.

When the Company obtains real property or right-of-use assets thereof from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the transaction was not an arm's length transaction.

Article 5: Assets Acquired or Disposed of Through Mergers, Demergers, Acquisitions, or Transfer of Shares in Accordance with Law

1. **Expert Opinion** The Company that conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the board of directors to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the board of directors for deliberation and passage. However, the requirement of obtaining an aforesaid opinion on reasonableness issued by an expert may be exempted in the case of a merger by a public company of a subsidiary in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, or in the case of a merger between subsidiaries in which the public company directly or indirectly holds 100 percent of the respective subsidiaries' issued shares or authorized capital.
2. **Confidentiality Obligations** Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.
3. **Mandatory Contract Provisions and Record Retention**
 - (1) The contract for participation by the Company in a merger, demerger, acquisition, or transfer of shares shall record the rights and obligations of the companies participating, and shall also record the following:
 - a. Handling of breach of contract.
 - b. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.

- c. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
 - d. The manner of handling changes in the number of participating entities or companies.
 - e. Preliminary progress schedule for plan execution, and anticipated completion date.
 - f. Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.
- (2) The Company participating in a merger, demerger, acquisition, or transfer of shares shall prepare a full written record of the following information and retain it for 5 years for reference. The information in subparagraphs 1 and 2 shall be reported via the Internet-based information system to the competent authority for recordation within 2 days counting inclusively from the date of passage of a resolution by the board of directors:
- a. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers of all persons involved in the planning or implementation prior to disclosure of the information.
 - b. Dates of material events: Including the signing of any letter of intent, the hiring of advisors, the execution of a contract, and the convening of board meetings.
 - c. Important documents and minutes: Including merger/demerger plans, letters of intent, material contracts, and minutes of board meetings.
4. Convening Board and Shareholders' Meetings
- (1) The Company participating in a merger, demerger, or acquisition shall convene a board of directors meeting and shareholders meeting on the same day to resolve matters, unless another act provides otherwise or the competent authority is notified in advance of extraordinary circumstances and grants consent.
 - (2) The Company participating in a transfer of shares shall call a board of directors meeting on the same day, unless another act provides otherwise or the competent authority grants consent.
 - (3) The Company shall prepare a public report to shareholders detailing important contractual content and related matters prior to the shareholders meeting, and include it along with the expert opinion and the notification of the shareholders meeting for shareholders' reference in deciding whether to approve the plan.
 - (4) If the shareholders meeting fails to convene or pass a resolution due to lack of a quorum or other legal restriction, or the proposal is rejected, the Company shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.
5. No Arbitrary Alteration of Share Exchange Ratio or Acquisition Price The Company participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract:
- (1) Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares,

or other equity-based securities.

- (2) An action, such as a disposal of major assets, that affects the company's financial operations
 - (3) An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.
 - (4) An adjustment where any of the participating companies buys back treasury stock.
 - (5) An increase or decrease in the number of entities or companies participating.
 - (6) Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.
6. Subsequent Mergers After Public Disclosure After public disclosure of information, if any participating company intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all participating companies shall carry out anew the procedures or legal actions that had originally been completed; except that where the number of participating companies is decreased and the shareholders meeting has authorized the board to alter the limits of authority.
7. Participation of Non-Public Companies Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the public company(s) shall sign an agreement with such company and handle the matter in accordance with the provisions of this Article.

Article 6:

Transactions shall be handled in accordance with the Company's "Procedures for Engaging in Derivatives Trading".

Article 7: Operating Procedures

1. Delegated Authority:

The acquisition or disposal of assets by the Company with an amount of less than NT\$30 million is authorized to be approved by the Chairman; amounts of NT\$30 million (inclusive) or more must be reported to the Board of Directors for approval.

2. Executing Units:

The executing unit for the Company's securities investments shall be the Finance and Accounting Department; the executing units for real property, equipment, or right-of-use assets thereof shall be the using department and related responsible departments.

3. Transaction Flow:

The transaction process for the Company's acquisition or disposal of assets shall follow the provisions of the Company's internal control system regarding the real property, plant and equipment cycle and the investment cycle.

Article 8: Public Announcement and Reporting Procedures

1. In the event of any of the following circumstances involving the acquisition or disposal of assets, the Company shall, according to the nature of the asset and in accordance with the

prescribed format, publish a public notice on the website designated by the competent authority within two days from the date of the occurrence of the event:

- (1) Acquiring or disposing of real estate or its right-to-use assets from related parties, or acquiring or disposing of assets other than real estate or its right-to-use assets with related parties, where the transaction amount exceeds 20% of the company's paid-in capital, 10% of its total assets, or NT\$300 million. However, this does not apply to the purchase or sale of domestic government bonds or bonds with buy-back or sell-back conditions, or the subscription or buy-back of domestic money market funds issued by domestic securities investment trust companies.
 - (2) Conducting mergers, divisions, acquisitions, or share transfers.
 - (3) Losses from derivative transactions reaching the maximum amount of total or individual contractual losses stipulated in the relevant procedures.
 - (4) Acquiring or disposing of equipment or its right-to-use assets for business use, where the counterparty is not a related party, and the transaction amount meets one of the following criteria:
 - a. For publicly listed companies with paid-in capital less than NT\$10 billion, the transaction amount exceeds NT\$500 million.
 - b. For publicly listed companies with paid-in capital exceeding NT\$10 billion, the transaction amount exceeds NT\$1 billion.
 - (5) Acquiring real estate through self-construction, leased construction, joint construction of separate units, joint construction of profit sharing, or joint construction of separate sales, provided that the counterparty is not a related party, and the company's expected investment exceeds NT\$500 million.
 - (6) Asset transactions other than those listed in the preceding five items, or the disposal of debt by financial institutions, or investments in mainland China, where the transaction amount exceeds 20% of the company's paid-in capital or NT\$300 million. However, the following situations are not subject to this restriction:
 - a. Buying or selling domestic government bonds or foreign government bonds with a credit rating not lower than Taiwan's sovereign rating.
 - b. For those who are professional investors, trading securities on stock exchanges or securities firms' offices, subscribing to foreign government bonds or issuing ordinary corporate bonds and general financial bonds not involving equity (excluding subordinated bonds) in the primary market, subscribing to or buying back securities investment trusts or futures trusts, or subscribing to or selling back index-invested securities.
 - c. Buying and selling bonds with buyback or sellback conditions, and subscribing to or buying back domestic money market funds issued by domestic securities investment trust companies.
2. After a transaction is announced and reported by the Company in accordance with the preceding paragraph, if any of the following circumstances occur, the Company shall, within

two days from the date of the event, announce and report the relevant information on the website designated by the competent authority:

- a. There is a change, termination, or cancellation of the relevant contract signed for the original transaction.
 - b. The merger, division, acquisition, or share transfer is not completed according to the scheduled time of the contract.
 - c. There are changes to the content of the original announcement.
3. If there are errors or omissions in the items that the Company is required to announce at the time of the announcement and corrections are required, the Company shall, within two days from the date of becoming aware of the error, re-announce and report all items.

Article 9: Limits on Assets Not for Business Use

1. Total non-business real property or securities: Shall not exceed 50% of the net worth in the latest financial statements.
2. Individual securities: Shall not exceed 25% of the net worth.

Article 10: Control Procedures for Subsidiaries

1. Subsidiaries of the Company shall establish procedures for acquiring or disposing of assets in accordance with the "Guidelines for the Handling of Asset Acquisitions or Disposals by Publicly Listed Companies" promulgated by the competent authority.
2. If a subsidiary of the Company acquires or disposes of assets with a transaction amount exceeding 20% of the Company's paid-in capital or NT\$300 million, it shall first submit to the Company's competent authority for approval the reasons for the proposed acquisition or disposal, the subject matter, the counterparty, the transfer price, the payment terms, the price reference, and the cost-benefit analysis.
3. If a subsidiary of the Company is not a domestic publicly listed company, and its acquisition or disposal of assets requires public disclosure, the Company shall handle this. The disclosure and reporting standards under Article 8, Paragraph 1, concerning paid-in capital or total assets, shall be based on the Company's paid-in capital or total assets.

Article 11:

All personnel of this company shall comply with this procedure when handling matters related to the acquisition or disposal of assets to protect the company from liability for improper operations. Any violation of relevant laws or this procedure will be handled in accordance with the company's relevant personnel regulations.

Article 12: Other Matters

1. If the Company acquires or disposes of assets that do not meet the disclosure standards stipulated in Article 8 of this procedure, and the counterparty is a related party, the Company shall disclose the contents of the disclosure in the notes to the financial statements.
2. When the Company acquires or disposes of assets, it shall keep relevant contracts, minutes,

registers, valuation reports, and opinions from accountants, lawyers, or securities underwriters at the Company's premises for at least five years, unless otherwise stipulated by law.

3. The provision in this procedure regarding 10% of total assets shall be calculated based on the total asset amount in the Company's most recent individual financial report. For company shares without par value or with a par value other than NT\$10 per share, the provision in this procedure regarding 20% of paid-in capital shall be calculated based on 10% of the equity attributable to the parent company's owners; the provision in this procedure regarding transactions with paid-in capital reaching NT\$10 billion shall be calculated based on NT\$20 billion of the equity attributable to the parent company's owners.

Article 13: Amendment and Implementation

1. This procedure, after being approved by the Board of Directors, shall be submitted to the Shareholders' Meeting for approval, and the same applies to any amendments.
2. When the Company submits the procedures for acquiring or disposing of assets to the Board of Directors for discussion in accordance with the preceding paragraph, it shall fully consider the opinions of each independent director and include their opinions or objections, along with their reasons, in the meeting minutes.
3. After the Company establishes an Audit Committee, any procedures for acquiring or disposing of assets shall require the consent of more than half of all members of the Audit Committee and shall be submitted to the Board of Directors for resolution. If the consent of more than half of all members of the Audit Committee is not obtained, it may be carried out with the consent of more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.
4. The term "all members of the Audit Committee" and "all directors" as used in the preceding paragraph refers to those actually in office.

Article 14: History

These Procedures were established in June 2000, with subsequent amendments as follows: the first amendment on May 7, 2003; the second on June 21, 2007; the third on June 27, 2011; the fourth on June 19, 2012; the fifth on June 24, 2013; the sixth on June 24, 2014; the seventh on June 13, 2017; the eighth on June 18, 2019; and the ninth on June 15, 2022.

Appendix 2

Tatung System Technologies Inc. (TSTI) **Procedures for Derivative Financial Instrument Transactions**

Article 1

The Company engaging in derivatives trading shall do so in accordance with the provisions of these Procedures. Provided, where laws or regulations provide otherwise, such provisions shall govern.

Article 2: Trading Principles and Policies

1. Types of Trading:

- (1) Derivative financial products as used in these Procedures refer to trading contracts whose value is derived from assets, interest rates, foreign exchange rates, indices, or other interests (such as forward contracts, options contracts, futures contracts, leverage contracts, swap contracts, and hybrid contracts combining the above products).
- (2) Matters relating to bond margin trading shall be handled in accordance with the relevant provisions of these Procedures. Bond transactions under repurchase agreements (Repo) are exempt from the provisions of these Procedures.

2. Management or Hedging Strategies:

- (1) The Company engaging in derivative financial product trading shall do so for hedging purposes.
- (2) Traded products shall primarily be selected to hedge risks arising from the Company's business operations.
- (3) Held currencies must match the Company's actual foreign currency needs for import and export. The principle is to reduce overall foreign exchange risk and operational costs by netting internal positions (foreign currency income vs. expenditure).
- (4) Transactions for other specific purposes must undergo prudent evaluation and be submitted to the Board of Directors for approval before execution.

3. Segregation of Duties:

- (1) Finance personnel: Responsible for foreign exchange operation management, gathering market information, judging trends and risks, and managing foreign exchange positions to hedge risk in accordance with Company policy and authorization.
- (2) Accounting personnel: Responsible for periodically calculating realized and unrealized exchange gains/losses, providing them to operators for reference, and performing public announcements and reporting in accordance with Financial Supervisory Commission (FSC) regulations.

4. Performance Evaluation:

(1) Hedging Transactions:

- a. Evaluation is based on the gains/losses arising between the Company's book exchange rate cost and the derivative financial transaction.
- b. To master evaluation risk, the Company adopts a monthly evaluation method.
- c. The Finance and Accounting Department shall provide position evaluations and market analysis to the President for management reference and instruction.

(2) Specific Purpose Transactions:

- a. Evaluation is based on actual gains/losses. Accounting personnel must periodically prepare reports for management reference.

5. Trading Limits:

The total contract amount of the Company's net cumulative position shall not exceed 10 percent of the Company's paid-in capital. Amounts exceeding this require approval from the Board of Directors in accordance with policy instructions.

6. Loss Limits:

- (1) Hedging purpose: The aggregate loss limit for all derivative contracts shall not exceed 10 percent of the contract amount; the loss limit for individual contracts shall not exceed 20 percent of the aggregate loss limit.
- (2) Specific purpose: The aggregate loss limit for all derivative contracts shall not exceed 10 percent of the contract amount; the loss limit for individual contracts shall not exceed 20 percent of the aggregate loss limit.
- (3) Reporting: If the aggregate loss exceeds 7 percent of the contract amount, or an individual contract loss exceeds 20 percent of the aggregate loss limit, it must be reported immediately to the President and the Chairman to discuss necessary response measures.

Article 3: Operating Procedures

1. Authorized Levels:

All derivative transactions, regardless of amount, must be approved by the President and the Chairman before execution. These transactions are positioned as hedging operations and are not for profit-making purposes.

2. Executing Unit:

The Finance and Accounting Department is responsible for the execution of derivative transactions.

3. Operating Description:

- (1) Traders place orders with banks according to the approved transaction content.
- (2) Traders fill out transaction forms for confirmation after receiving bank feedback
- (3) Bank confirmation documents must be accompanied by approved transaction forms during sealing
- (4) Upon settlement, finance personnel use approved transaction forms for payment/collection and as the basis for accounting entries.

Article 4: Announcement Application Procedure

Public Announcement and Reporting Procedures Matters regarding public announcement and reporting of derivative transactions shall be handled in accordance with the "List of Matters to be Announced or Reported by Public Companies." Trading data up to the end of the preceding month shall be reported to the FSC's designated website by the 10th day of each month.

Article 5: Accounting treatment

Accounting Treatment Transactions shall be handled in accordance with Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS, effective 2013), Statements of Financial Accounting Standards, and other relevant laws.

Article 6: Risk Management Measures

1. Credit Risk Management:

Counterparties are limited to domestic/foreign financial institutions or reputable brokers; otherwise, approval from the President is required.

2. Market Risk Management:

Markets with fully public quote information shall be selected.

3. Liquidity Risk Management:

Transaction amounts must be confirmed with the head of the Finance and Accounting Department. Financial institutions/brokers must have sufficient info and trading capability.

4.Cash Flow Risk Management:

Sources of funds are limited to own funds, and amounts shall consider cash flow forecasts for the next three months.

5.Operational Risk Management:

- (1) Strictly follow authorized limits and procedures.
- (2) Traders and confirmation/settlement personnel shall not serve concurrently.
- (3) Confirmation personnel shall periodically verify transaction details with banks.
- (4) Traders shall monitor totals for hedging needs.

6.Legal Risk Management:

Major documents signed with financial institutions/brokers must be reviewed by the President.

Article 7: Regular Evaluation Methods

- 1.The Board shall authorize senior management personnel to periodically supervise/evaluate adherence to procedures and risk tolerance. Abnormal situations (e.g., losses exceeding limits) must be reported to the Board immediately with independent directors present to express opinions and adopt response measures.
- 2.Positions shall be evaluated at least once a week; hedging transactions for business needs shall be evaluated at least twice a month. Reports shall be submitted to authorized senior management.

Article 8: Internal Audit System

- 1.Internal auditors shall periodically determine the suitability of internal controls, conduct monthly audits of the trading department's adherence to procedures, and prepare reports. Material violations shall be reported in writing to the Audit Committee.
- 2.Audit reports and annual check status shall be reported to the FSC by the end of February; improvement status shall be reported by the end of May.

Article 9: Board of Directors Supervision and Management Principles

- 1.The Board of Directors shall designate senior management personnel to oversee and control the risks of derivative transactions at all times. The management principles are as follows:
 - (1) Regularly assess whether the currently used risk management measures are appropriate and whether they are handled in accordance with this guideline and the company's established procedures for handling derivative transactions.
 - (2) Monitor transactions and profit/loss. If any abnormalities are discovered, necessary countermeasures shall be taken, and the Board of Directors shall be notified immediately. Independent directors shall be present at the Board meeting and express their opinions..
2. Regularly assess whether the performance of derivative transactions aligns with the established business strategy and whether the risks undertaken are within the company's acceptable range.
3. When the company engages in derivative transactions, if authorized personnel are involved in the transactions in accordance with the established procedures for handling derivative transactions, a report shall be submitted to the most recent Board of Directors meeting afterward.

4. When the company engages in derivative transactions, a register shall be established to record in detail the types and amounts of derivative transactions, the date of Board approval, and matters requiring careful assessment.
5. The establishment or amendment of procedures for handling derivative transactions shall require the consent of more than half of all members of the Audit Committee and shall be submitted to the Board of Directors for resolution. If the consent of more than half of all members of the Audit Committee is not obtained, it may be carried out with the consent of more than two-thirds of all directors, and the Audit Committee's resolution shall be recorded in the minutes of the Board meeting.

The term "all members of the Audit Committee" and "all directors" as used in the preceding paragraph refers to those actually in office.

6. When the Company submits procedures for handling derivative transactions to the Board of Directors for discussion, it shall fully consider the opinions of each independent director and include their opinions or objections, along with their reasons, in the meeting minutes.

Article 10

These Procedures shall be approved by the Board and then submitted to the shareholders' meeting for approval; the same applies when amended.

Article 11

These Procedures were established in June 2000, with subsequent amendments as follows: the first amendment in February 2003; the second in March 2007; the third on March 21, 2012; the fourth on December 20, 2012; the fifth on June 24, 2013; and the sixth on June 24, 2014.

Appendix 3

The Articles of Incorporation of Tatung System Technologies Inc. (TSTI)

Amended at 2025 Annual Meeting of Shareholders

Chapter 1 General Provisions

- Article 1 The Company is organized under the provisions of the Company Act on companies limited by shares and shall be named as Tatung System Technologies Inc.
- Article 2 The Company shall engage in the following businesses:
1. CC01110 Computer and Peripheral Equipment Manufacturing
 2. F113050 Wholesale of Computers and Clerical Machinery Equipment
 3. F113070 Wholesale of Telecommunication Apparatus
 4. F118010 Wholesale of Computer Software
 5. F213030 Retail Sale of Computers and Clerical Machinery Equipment
 6. F213060 Retail Sale of Telecommunication Apparatus
 7. F601010 Intellectual Property Rights
 8. I103060 Management Consulting
 9. I301010 Information Software Services
 10. I301020 Data Processing Services
 11. I301030 Electronic Information Supply Services
 12. JE01010 Rental and Leasing
 13. IZ13010 Internet Certificates Service
 14. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import
 15. E701010 Telecommunications Engineering
 16. E701020 Satellite Television KU Channels and Channel C Equipment Installation
 17. E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering
 18. E605010 Computer Equipment Installation
 19. E701040 Simple Telecommunications Equipment Installation
 20. F108031 Wholesale of Medical Devices
 21. F208031 Retail Sale of Medical Apparatus
 22. J601010 Arts and Literature Service
 23. JB01010 Conference and Exhibition Services
 24. IG03010 Energy Technical Services
 25. E603010 Cable Installation Engineering
 26. E603050 Automatic Control Equipment Engineering
 27. EZ05010 Instrument and Meters Installation Engineering
 28. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3 The Company has its head office in Taipei City and may establish domestic and foreign branches, if necessary, by resolution of the Board of Directors in accordance with the law.
- Article 4 The Company shall make public announcements by means of a prominent section of county or provincial daily newspapers and circulars published in the county or city where the Company is located.

Chapter 2 Shares

- Article 5 The capital of the Company shall be set at NT\$2 billion divided into 200 million shares of common stock of NT\$10 each, of which unissued shares shall be authorized to be issued by the Board of Directors in installments.
- Within the foregoing total number of shares, 3,000,000 shares are reserved for issuance of employee stock options.
- When the Company issues new shares, the employees who can subscribe the shares include those of subordinate companies who meet certain criteria.

- Article 6 The shares of the Company shall be in registered form, signed or sealed by the directors representing the Company, and issued after being certified by the competent authorities or by the issuance and registration agencies authorized by such authorities. The shares issued by the Company may be exempted from printing stocks, but the shares should be registered with the centralized securities depository institution.
- Article 7 Shareholders shall report their true names and residences to the Company, and fill in the seal card and submit it to the Company for recordation; if the seal is lost, it must be registered in writing to the Company before a new seal can be use as the replacement.
- Article 8 Registered shares of the Company shall be transferred only by the holder by way of endorsement, and the name or title of the transferee shall be indicated on the shares. Transfer of shares shall not be set up as a defense against the issuing company, unless the name or title and residence of the transferee have been recorded in the shareholders' roster.
- Article 9 If any share certificates have been lost or damaged, the shareholder shall report the reason in writing to the Company and make a public announcement in the daily newspaper of the Company's location. If there is no objection from a third party within one month from the last day of the announcement, the Company may issue new shares only after the Company has verified that the loss of the share certificates have been properly guaranteed and a letter of guarantee has been issued.
- Article 10 In the event of loss or other reasons, the Company may charge a handling fee and a stamp duty for the replacement or exchange of share certificates.
- Article 11 The transfer of shares shall be suspended within 60 days prior to a regular shareholders' meeting, within 30 days prior to an extraordinary meeting, or within five days prior to the base date on which the Company decides to distribute dividends and bonuses or other benefits.

Chapter 3 Shareholders' Meeting

- Article 12 There are two types of shareholders' meetings: regular meetings and extraordinary meetings. The regular meetings shall be held at least once a year, within six months after the end of each fiscal year, by the board of directors with 30 days' notice to each shareholder. If necessary, the extraordinary meetings can be convened by giving 15 days' notice to each shareholder in accordance with the law.
- The shareholders' meetings of the Company may be held by video conference or other means announced by the central competent authorities.
- The conditions, procedures and other requirements for shareholders' meetings by video conference shall be in accordance with the regulations of the competent securities authorities, if any.
- Article 13 If a shareholder is unable to attend a shareholders' meeting for any reason, he/she may issue a proxy form and appoint a proxy to attend the meeting in accordance with Article 177 of the Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies.
- Article 14 If the shareholders' meeting is convened by the board of directors, the chairperson of the board of directors shall be the meeting chair. In the absence of the chairperson of the board of directors, the chairperson of the board of directors shall designate a director to act as proxy, or if no such designation is made, the directors shall elect a person to act as proxy. If a shareholders' meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.
- Article 15 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.
- Article 16 Unless otherwise provided for in the Company Act, a resolution of a shareholders' meeting shall be adopted with a consent of the shareholders representing a majority of the voting rights at the meeting attended by shareholders holding a majority of the total issued shares.
- Article 17 Resolutions of shareholders' meetings shall be recorded in the minutes and shall be handled in accordance with Article 183 of the Company Act. The minutes shall record the year, month, day, venue, name of the chair and method of resolution of the meeting, and shall also record the main points of the proceedings and the results thereof, and shall be retained permanently during the continuance of the Company. The signature book of the shareholders attending the meeting and the proxy forms for proxy attendance shall be kept for one year.

Chapter 4 Board of Directors and Audit Committee

- Article 18 The Company shall have seven to nine directors, with a term of three years. The election of directors shall adopt a candidate nomination system, and shareholders shall elect directors from the list of candidates. All directors shall be eligible for re-election. The total shareholding ratio of all directors shall comply with the regulations of the securities regulatory authority.
- Among the aforementioned number of directors, the number of independent directors shall not be less than three and shall not be less than one-third of the total number of directors. The professional qualifications, shareholdings, restrictions on concurrent positions, nomination and election methods, and other matters to be complied with by independent directors shall be in accordance with the relevant regulations of the competent securities authority.
- Article 19 If the vacancies of directors reach one-third, an extraordinary shareholders' meeting shall be held within 60 days to re-elect new directors, whose term of office shall be limited to the period of time of the original term to be filled.
- Article 20 If directors' term of office expires before re-election, their duties shall be extended until the re-elected directors assumes office.
- Article 21 The directors shall organize the board of directors and elect a chairperson from among themselves with the consent of a majority of at least two-thirds of the directors to execute all affairs of the Company in accordance with the law, the Articles of Incorporation, and the resolutions of the shareholders' meeting and the board of directors.
- Article 22 The Company's management policy and other important matters shall be resolved by the Board of Directors. Except for the first meeting of the Board of Directors in each term, which is convened in accordance with Article 203 of the Company Act, the other meetings shall be convened by the chairperson of the Board of Directors, who shall be the meeting chair. If the chairperson of the board of directors is unable to perform his or her duties, the chairperson of the board of directors shall designate a director to act on his or her behalf, or if no such designation is made, the directors shall elect one among themselves to act on the behalf of the chairperson.
- Article 23 Unless otherwise provided in the Company Act, a majority of the directors shall be present at a meeting of the Board of Directors and the consent of a majority of the directors present shall be required. If any director is unable to attend a meeting for any reason, he/she may appoint another director to act as his/her proxy to attend the meeting of the Board of Directors by issuing a proxy form listing the scope of authorization for the convening of the meeting, provided that a proxy can only be appointed by one person.
- Article 23-1 The convening of a meeting of the Board of Directors of the Company shall be notified to the directors seven days in advance, which may be done in writing, by e-mail or by facsimile. The Company may convene a meeting of the Board of Directors at any time in the event of an emergency.
- Article 24 The minutes of the Board of Directors' meetings shall be prepared, signed or sealed by the chairperson, and distributed to the directors within 20 days after the meeting, and the minutes shall record the main points of the proceedings and the results thereof. The minutes shall be kept at the Company together with the signature book of the directors attending the meeting and the proxy form for proxy attendance.
- Article 25 The Company shall establish an audit committee in accordance with Article 14-4 of the Securities and Exchange Act, and the audit committee shall consist of all independent directors. The authority, rules of procedure for their meetings and other matters to be followed by the Audit Committee shall be in accordance with the provisions of the Company Act, the Securities and Exchange Act and other relevant laws and regulations and the Company's Articles of Incorporation.
- Article 25-1 The number of members of the Remuneration Committee, their term of office, authorities, the rules of procedure for their meetings, and the resources to be provided by the Company in exercising the powers and functions of the Remuneration Committee shall be in accordance with the provisions of the Remuneration Committee's Charter.
- Article 25-2 The company has established a Sustainable Development Committee. Matters such as the number of members, term of office, authority, rules of procedure, and resources to be provided by the company when exercising its powers shall be governed by the regulations of the Sustainable Development Committee.
- Article 26 The compensation and travel expenses of directors are authorized to be determined by the Board of Directors, regardless of the operating profit or loss, based on the value of the directors' contributions to

the Company's operations with the domestic and foreign industry standards taken into account.

Article 26-1 The Company may purchase liability insurance for the directors during their term of office in respect of their liability under the law for the execution of their business.

Chapter 5 Managerial officers and employees

Article 27 The Company shall have a number of managerial officers, whose appointment, dismissal and remuneration shall be in accordance with Article 29 of the Company Act.

Article 28 The Company may employ consultants and key employees by resolution of the Board of Directors in accordance with Article 23 of the Articles of Incorporation.

Article 29 Other employees of the Company shall be appointed and dismissed by the CEO and shall be reported to the Board of Directors for approval.

Chapter 6 Accounting

Article 30 At the end of each business year, the Board of Directors shall prepare and submit to the Audit Committee for adoption at the annual regular shareholders' meeting 30 days prior to the annual regular shareholders' meeting the following reports: (1) business report. (2) financial statements (3) earnings distribution or losses make-up proposal

Article 31 The total amount of the earnings to be distributed shall not be less than 50% of the distributable earnings in the current year. The ration of the cash dividend to stock dividend shall be determined in consideration of the earnings in the current year, the arrangement of the funds, and the rights of the shareholders. The amount of the cash dividend shall not be less than 10% of the total dividends. Where the cash dividend per share is less than \$0.1, it will not be distributed and shall be replaced with the stock dividend.

The Company's current pre-tax net profit before deducting employee compensation and director remuneration shall be appropriated at a rate of 5% to 15% as employee compensation and no more than 5% as director remuneration; of which, no less than 20% of the employee compensation shall be distributed to junior employees. However, if the Company has accumulated losses (including adjustments to undistributed earnings), an amount shall be reserved to cover such losses first.

The net profit after tax of the Company in the current period, if any, in the final account at the end of any fiscal year shall be used to make up the losses (including adjustment of undistributed earnings) of the previous years. The Company shall then set aside 10% of the said earnings as a legal reserve, unless such legal reserve amounts to the paid-in capital of the Company. The Company shall provide or reverse a special reserve pursuant to laws or the regulations of the competent authority. The Company shall, prior to the distribution of earnings, set aside the same amount of special reserve from prior period's undistributed earnings if the special reserve is not sufficient to cover the net increase in fair value of investment properties accumulated in prior periods and the net decrease in other equity accumulated in prior periods. If the amount is not sufficient, the amount of special reserve shall be provided from the current period's net profit after tax plus items other than after-tax net profit for the period as the current period's undistributed earnings. If there are any residual earnings, they shall be, together with the undistributed earnings at the beginning of the period (including adjustment of undistributed earnings), used as accumulated dividends for shareholders. The Board of Directors shall draft an earnings distribution proposal and submit it to the shareholders' meeting for approval.

Whether profit-sharing remuneration for employees should be distributed in stock or cash shall be resolved with a consent of a majority of the directors present at a meeting attended by more than two thirds of the total directors and reported to the shareholder's meeting by the Board.

The profit-sharing remuneration for employees in the form of stock or cash includes employees of subordinate companies who meet certain criteria.

Chapter 7 Supplementary Provisions

Article 32 The Company may invest more than 40% of the paid-in capital in other enterprises and authorize the Board of Directors to execute the investments.

Article 33 The Company may provide guarantees for other companies.

Article 34 The company's organizational regulations and working rules shall be separately formulated by the Board of Directors.

Article 35 Matters not provided for in these Articles of Incorporation shall be governed by the Company Act and related laws and regulations.

Article 36

These Articles of Incorporation were established on April 26, 2000. The 1st amendments were made on May 30, 2001. The 2nd amendments were made on May 31, 2002. The 3rd amendments were made on June 18, 2004. The 4th amendments were made on May 25, 2005. The 5th amendments were made on June 16, 2006. The 6th amendments were made on June 21, 2007. The 7th amendments were made on June 22, 2009. The 8th amendments were made on June 29, 2010. The 9th amendments were made on June 27, 2011. The 10th amendments were made on June 19, 2012. The 11th amendments were made on June 24, 2013. The 12th amendments were made on June 24, 2014. The 13th amendments were made on June 12, 2015. The 14th amendments were made on June 24, 2016. The 15th amendments were made on August 19, 2021. The 16th amendments were made on June 15, 2022. The 17th amendments were made on June 15, 2023. The 18th amendments were made on May 28, 2024. The 19th amendments were made on June 16, 2025.

Tatung System Technologies Inc. (TSTI)
Rules and Procedures of Shareholders' Meeting

Amended at the 2004, 2012, 2013, 2015, 2020, 2021, 2022, and 2023 meeting of shareholders.

- Article 1 To establish a strong governance system and sound supervisory capabilities for the Company's meeting of shareholders, and to strengthen management capabilities, these Rules are adopted pursuant to the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.
- Article 2 The rules of procedures for the shareholders meetings, except of Tatung System Technologies Inc., unless otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
- Article 3 Unless otherwise provided by law or regulation, the Company's meeting of shareholders shall be convened by the board of directors.

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

Changes to how the Company convenes its shareholders' meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders' meeting notice.

The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders' meeting or before 15 days before the date of an extraordinary shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders' meeting or before 15 days before the date of the extraordinary shareholders' meeting. If, however, the Company has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders' meeting. In addition, before 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:

1. For physical meeting of shareholders, to be distributed on-site at the meeting.
2. For hybrid meeting of shareholders, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only meeting of shareholders, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form. Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion.

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

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders' meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the

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

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

A proposal submitted by shareholders must not exceed 300 Chinese characters. Any proposal containing more than 300 Chinese characters will not be included in the agenda. A shareholder who has submitted a proposal must attend the regular shareholders' meeting in person or by proxy and participate in the discussion of his or her proposal.

The Company shall notify the shareholder submitting the proposal of the status of his or her proposal before the date when the notice of the shareholders' meeting is sent, and include the proposals that have met the requirements in this article in the meeting notice. The Board shall provide reasons for not including a shareholder's proposal in the agenda at the shareholders' meeting.

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

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

If, after the Company has received a proxy form, a shareholder sending the proxy form decides to attend the shareholders' meeting in person or intends to exercise his or her voting rights in writing or electronically, he or she shall issue a written notice to revoke the authorization to the Company two days before the shareholders' meeting. If the revocation is not provided within the specified time limit, exercise of the voting rights by the proxy attending the meeting shall prevail.

If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 A shareholders' meeting shall be held in the county or city where the head office is located or in a place convenient for the shareholders to attend and suitable for the shareholders' meeting. The meeting shall commence no earlier than 9:00 a.m. or later than 3:00 p.m., and the place and time of the meeting shall be determined with due regard to the opinions of the independent directors.

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

Article 6 The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

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

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

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

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

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

may designate only one person to represent it in the meeting.

In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.

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

Article 6-1

To convene a virtual shareholders' meeting, the Company shall include the follow particulars in the shareholders' meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other *force majeure* events, at least covering the following particulars:
 - A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
 - B. Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
 - C. In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.
 - D. Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
3. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified. Apart from circumstances stated in paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide connection equipment and necessary assistance to shareholders and stipulate the period for shareholders to apply with the Company and other relevant matters of notice.

Article 7

If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

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

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

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

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

Article 8

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

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

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

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

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

Article 9

Attendance at meeting of shareholders shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the signature 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, among others.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

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

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

Article 10

If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal on the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

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

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

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

Article 11

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

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

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

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall

stop any violation.

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

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

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 5 do not apply.

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

Article 12

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

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

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

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

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

Article 13

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

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

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

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

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

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

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair,

provided that all monitoring personnel shall be shareholders of the Company.

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

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

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

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

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

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

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

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

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

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

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

When convening a virtual-only shareholders' meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders' meeting online

Article 16 On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

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

votes is released during the meeting.

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

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

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

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

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

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

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

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

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

Article 20 When the Company convenes a virtual-only shareholders' meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

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

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

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.

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

During a postponed or resumed session of a shareholders' meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

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

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total

number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

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

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

Article 22 When convening a virtual-only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online. Apart from circumstances stated in paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide connection equipment and necessary assistance to shareholders and stipulate the period for shareholders to apply with the Company and other relevant matters of notice.

Article 23 These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Tatung System Technologies Inc. (TSTI)

Director Election Regulations

Amended at 2021 Regular Shareholders' Meeting

- Article 1 To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 and 41 of the "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies".
- Article 2 Except as otherwise specified by the Company Act, the Company's Articles of Incorporation, and other applicable laws and regulations, elections of directors shall be conducted in accordance with these Regulations.
- Article 3 The overall composition of the board of directors shall be taken into account for election of directors in accordance with Article 20 of the "TSTI System Technologies Inc. Corporate Governance Best-Practice." Consideration shall be given to the diversity of the composition of the board of directors, and an appropriate diversity policy shall be formulated with respect to its operation, operational model and development needs. 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 its composition based on the results of performance evaluation.
- Article 4 The qualifications and election of the independent directors of the Company shall comply with the provisions of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and Article 24 of the "TSTI System Technologies Inc. Corporate Governance Best-Practice."
- Article 5 Election of directors of the Company shall be conducted in accordance with the candidate nomination system and procedure provided for in Article 192-1 of the Company Act.
- If the number of directors is less than five after termination of the appointment, the Company shall perform a by-election at the most recent shareholders' meeting. However, if the vacancy in the board of directors reaches one-third of the number specified in the Articles of Incorporation, the Company shall convene an extraordinary shareholders' meeting for a by-election within 60 days from the date of occurrence of the fact.
- When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.
- Article 6 The cumulative voting method shall be used for election of the 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 7 The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors 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 8 The Company's directors are elected in accordance with the number and method specified in the Articles of Incorporation. The voting rights of independent directors and non-independent directors are calculated separately. The candidates receiving ballots representing the highest number of voting rights will be elected in sequence according to their respective numbers of votes. If two or more candidates receive the ballots representing the same number of voting right and thus the number of the elected directors exceeds the specified limit, the winners concerned shall draw lots to determine the result. In case of absence, the chair shall draw the lots instead.
- Article 9 Before the election begins, the chair shall appoint a number of vote monitoring and counting persons. The vote monitoring persons shall have the status of shareholders. Both vote monitoring and counting persons perform their respective duties. The ballot box shall be prepared by the board of directors and checked by the vote monitoring persons openly before the voting commences.
- Article 10 A ballot is invalid in any of the following circumstances:

1. The ballot was not prepared by a person with the right to convene.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot does not conform to the director candidate list.
5. Other words or marks are entered in addition to the number of voting rights allotted.

Article 11 The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the 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. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 12 The Company shall notify the elected directors separately.

Article 13 These Regulations, and any amendments hereto, shall take effect upon the approval at the shareholders' meeting.

Appendix 6

Tatung System Technologies Inc.

Shareholdings of All Directors

Title	Name	Record Date: 2026/4/13	
		Number of shares	Shareholding percentage (%)
Chairman /Director	Tatung Company	43,376,743	43.34
Chairman	Tatung Company Corporate Representative: Jung-Hua Chang	-	-
Director	Tatung Company Corporate Representative: Ming-Hui Kao	-	-
Director	Tatung Company Corporate Representative: Sung-Pin Chang	-	-
Director	Tatung Company Corporate Representative: Shih-Hong Kuo	-	-
Director	Twinbot Fintech Consultants Limited	6,644,400	6.64
	Twinbot Fintech Consultants Limited Corporate Representative: Pei-Jan Sheng	-	-
Corporate Director	Tai Sheng Ocean Development Co., Ltd.	16,950	0.01
	Shih-Hung Yang(Note)	-	-
Independent Director	Jung-Ying Tai	-	-
The number of shares held by the entire bodies of directors		50,038,093	49.99

Note: Tai Sheng Ocean Development Co., Ltd. announced that its corporate director has appointed Ms. Shu-Hua Yang as its new representative on May 7, 2026.

In accordance with Article 26, Paragraph 2 of the "Securities and Exchange Act" and the "Regulations Governing Shareholding Ratios of Directors, Supervisors, and Major Shareholders of Public Companies and Implementation of Audits," the details are as follows:

Number of issued shares of the Company's common stock	100,072,800 shares
The shareholding percentage legally required to be held by the entire bodies of directors	7.5%
The number of shares legally required to be held by the entire bodies of directors	7,505,460 shares
The number of shares held by the entire bodies of directors (excluding independent directors)	50,038,093 shares

In accordance with Article 26 of the Securities and Exchange Act, the Company has established an audit committee, so the shareholding legally required for supervisors is not applicable.



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2026	CIO 雜誌經理人票選 雲端與平台工程領域獎 CIO Elite Vendor Award: Cloud & Platform Engineering
2022-2026	CIO 雜誌經理人票選 傑出服務商 (連續5年) CIO Elite Vendor Award: Outstanding Service Provider (5 years)
2025	BSI 數位信任精銳獎 BSI Digital Trust Excellence Award
2024, 2025	TCSA 台灣企業永續獎 永續報告書白金級 TCSA Sustainability Report - Platinum Award
2025	CSEA 卓越客服大獎 最佳服務創新企業 CSEA Best Service Innovation Enterprise Award
2021-2025	卓越客服大獎 智能系統供應企業 CAEA Excellent Customer Service Award: AI System Provider
2025	金漾獎 智慧應用類季軍 Young Award: Smart Application (3rd Place)
2021-2025	富邦金控 供應商永續評鑑績優獎 Fubon Financial: Supplier Sustainability Excellence Award
2025	國泰金控 永續夥伴卓越貢獻獎 Cathay Financial: Sustainable Partner Outstanding Contribution Award
2024, 2025	元大金控 A級優良供應商永續評鑑卓越獎 Yuanta Financial: Grade A Excellent Supplier & Sustainability Excellence Award
2025	勞動部及運動部 健康職場及運動企業受表揚單位 Recognized by Government Agencies (Sports Administration & OSHA, Ministry of Labor)

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