

Stock Code: 4566

GLOBALTEK
**GLOBAL TEK FABRICATION CO.,
LTD.**

**2026 General
Shareholders'
Meeting Handbook**

Format: Physical Meeting

Date: June 9, 2026 (Tuesday)

Location: No. 8, Shuzi Road, Zhongli District, Taoyuan City

(Southern Garden Hotel and Resorts, Nice-Red & Yellow Hall)

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Global Tek Fabrication Co., Ltd.

Meeting Procedure of the Regular Shareholders' Meeting 2026

- I. Call the Meeting to Order
- II. Chairperson's Remarks
- III. Report Matters
- IV. Matters to be Ratified
- V. Extempore Motions
- VI. Adjournment

Global Tek Fabrication Co., Ltd.

Agenda of the Regular Shareholders' Meeting 2026

Time: June 9, 2026 (Tuesday) 9:00am

Location: No. 8, Shuzi Road, Zhongli District, Taoyuan City

(Southern Garden Hotel and Resorts, Nice-Red & Yellow Hall)

Format: Physical Meeting

- I. Call the Meeting to Order
- II. Chairperson's Remarks
- III. Report Matters
 1. 2025 Annual Operating Report
 2. 2025 Annual Audit Committee Review Report
 3. 2025 Report on the Distribution of Remuneration for Employees & Directors
 4. 2025 Report on the Distribution of Cash Dividend from Earnings
 5. 2025 Report on Endorsements and Guarantees for Others
 6. 2025 Report on Director Remuneration
 7. Report on revisions to the "Sustainable Development Best Practice Principles"
 8. Report on the implementation status of the corrective action plan for Global Tek GmbH's loan to others exceeding the lending limit
- IV. Matters to be Ratified
 1. 2025 Annual Operating Report and Financial Statements
 2. 2025 Earnings Distribution Proposal
- V. Extempore Motions
- VI. Adjournment

Report Matters

Proposal 1

Proposal: 2025 Annual Operating Report.

Description: Please refer to Pages 11~19 of the Handbook (Attachment I) for the 2025 Annual Operating Report.

Proposal 2

Proposal: 2025 Audit Committee Review Report.

Description: Please refer to Page 20 of the Handbook (Attachment II) for the 2025 Audit Committee Review Report.

Proposal 3

Proposal: The 2025 Report on the Distribution of Remuneration for Employees & Directors is submitted for review and approval.

Description: I. According to Article 18 of the Articles of Incorporation of the Company, if the Company has earnings after the close of the fiscal year (referring to earnings before the deduction of the remuneration for employees and directors), it shall set aside 1%~10% thereof as employee remuneration, out of which 25% shall be distributed as the remuneration to the frontline employees. The Board of Directors may resolve to distribute the remuneration in the form of stock or in cash. The recipients shall include the employees of the parents or subsidiaries of the Company meeting certain criteria set forth by the Board of Directors. The Company is permitted to set aside up to 2% of earnings as directors' remuneration, the specific amount of which shall be determined by the Board of Directors and distributed in the following manner:

- (I) Employee remuneration: 2% of the amount, totaling NT\$3,153,405 (of which 25% is allocated to frontline employees, totaling NT\$788,351), shall be distributed entirely in cash.
 - (II) Directors' remuneration: Appropriation of 1%, NT\$ 1,576,702, fully paid in cash.
- II. The amount distributed is the same as the amount of estimated annual recognized expenses.

Proposal 4

Proposal: Proposal: The 2025 Report on the Distribution of Cash Dividend from Earnings is submitted for review and approval.

Description: I. In accordance with the provisions of the Company Act and the Articles of Incorporation of the Company, the distribution of earnings is prioritized in the 2025. The total cash dividends to shareholders is NT\$75,000,000, calculated on the basis of NT\$0.68274891 per share based on the number of shares held by shareholders on the dividend base date. The total of fractions that do not amount to a full NT\$1 shall be truncated to the nearest NTD and amounts less than NT\$1 shall be discarded and recorded as other income of the Company.

II. This proposal was approved by the resolution of the Board of Directors on March 12, 2026, the dividend base date was April 15, 2026 and cash dividend distribution date was May 13, 2026.

Proposal 5

Proposal: The 2025 Report on Endorsements and Guarantees for Others is submitted for review and approval.

Description: Please refer to pages 21 of the Handbook (Attachment III) for information on endorsements and guarantees.

Proposal 6

Proposal: The 2025 Report on Director Remuneration is submitted for review and approval.

Description: I. The Company describes its policy, system, standards, and structure for the remuneration of independent directors and general directors, and describes the correlation between the amount of remuneration paid and the responsibilities, risks, time commitment and other factors:

- (I) The Company has established a "Director and Functional Committee Members Remuneration Policy." Under this policy, independent directors are compensated monthly for their responsibilities, risks, and the maintenance of their independence, starting from the day they are elected. Additionally, those serving on functional committees receive a fixed remuneration each quarter. Independent directors do not participate in the distribution of director remuneration. They are also reimbursed for travel expenses based on the actual number of board meetings they attend.
- (II) The remuneration for general directors is determined according to Article 18 of the Articles of Incorporation. If the Company makes a profit in the year, up to 2% is allocated for director remuneration. After review and approval by the Compensation Committee, it is submitted to the Board of Directors for resolution and reported to the

Shareholders' Meeting. The payment of remuneration is based on the level of participation and contribution to the Company's operations, long-term performance, and consideration of the risks involved. If a director of the Company holds other positions in the Company, his or her remuneration for such positions shall be paid in accordance with our Company's relevant regulations. The reasonableness of the remuneration is reviewed and then submitted to the Remuneration Committee for approval by the Board of Directors.

- II. For the Director's Individual Remuneration Table, please refer to page 22 of the Handbook (Attachment IV).

Proposal 7

Proposal: The revisions to the "Sustainable Development Best Practice Principles" are submitted for review and approval.

Description: In accordance with TWSE Letter under Tai-Zheng-Ji-Li-Zi No. 11400161181 dated September 2, 2025 concerning the "Amendments to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," the Company's "Sustainable Development Best Practice Principles" were amended. Please refer to Pages 23~25 (Attachment V) of the Handbook for the Comparison Table before and after amendment.

Proposal 8

Proposal: The report on the implementation status of the corrective action plan for Global Tek GmbH's loan to others exceeding the lending limit is submitted for review and approval.

Description: I. In accordance with the FSC Letter under Jin-Guan-Zheng-Shen-Zi No. 1140340215 dated April 25, 2025, the net worth of the Company's subsidiary, Global Tek GmbH, decreased due to recognition of losses in its investee company, thereby causing the fund loaned to Formtechnology GmbH, EUR 110 thousand, to exceed the prescribed limit.

II. Formtechnology GmbH petitioned for bankruptcy with the local court in Germany in 2024. The Company's subsidiary, Global Tek GmbH, has fully written off the loan as the bad debt losses in December 2024. The Company will continue to follow up the progress of the liquidation proceedings and proceed with the relevant derecognition based on the final liquidation results.

Matters to be Ratified

Proposal 1 (proposed by the Board of Directors)

Proposal: The 2025 Annual Operating Report and Financial Statements is submitted for acknowledgment.

Description: I. The Company has finished the preparation of its parent company only financial statements and consolidated financial statements for 2025. Cheng, Ching-Piao, CPA and Fuh, Wen-Fun, CPA from EY Taiwan have been entrusted to complete the audit. The audit report, along with the Operating Report, has been passed by the Board of Directors and submitted to the Audit Committee for review.

II. Please refer to Pages 11~19 (Attachment I) and 26~45 (Attachments VI and VII) of the Handbook for said Operating Report and financial statements.

Resolution:

Proposal 2 (proposed by the Board of Directors)

Proposal: The 2025 Earnings Distribution Proposal is submitted for acknowledgment.

Description: I. The 2025 Earnings Distribution Table, which has been prepared in accordance with the provisions of the Company Act and the Articles of Incorporation, is presented below:

Global Tek Fabrication Co., Ltd.
2025 Earnings Distribution Table

Item	Unit: NTD
Unappropriated retained earnings of prior years	\$689,761,447
Effects of retrospective application and retrospective restatement	(8,317,918)
Changes in ownership interests of subsidiaries	(25,614,476)
Disposal of equity instruments at fair value through other comprehensive income or loss	-
Net profit after tax in 2020	148,978,562
Recognize the remeasurements of defined benefit plans in retained earnings	271,882
Amount of items, other than the net profit after tax of the current period plus the net profit of the current period, which are credited to the undistributed earnings of the current fiscal year	<u>115,318,050</u>
Legal reserve appropriated	(11,531,805)
Reversal of special reserve	<u>26,424,580</u>
Earnings available for distribution for the period	819,972,272
Distribution item	
Dividends to shareholders	<u>(75,000,000)</u>
Unappropriated retained earnings	<u><u>\$744,972,272</u></u>

Chairperson:
Liu, Tsu-Yin

General Manager:
Huang, Yah-Hsing

Accounting Supervisor:
Lin, Yu Shun

II. The Earnings Distribution Table is presented for ratification.

Resolution:

Extempore Motions

Adjournment

Global Tek Fabrication Co., Ltd.

2025 Annual Operating Report

Dear Shareholders:

In 2025, Donald Trump took office as the U.S. President. He put forward the main policy to make America great again. Consequently, the U.S. has significantly increased its import tariffs since March as leverage in negotiations with various countries. Coupled with the rivalry between China and the U.S., this has caused dramatic turbulence in the global market and triggered irrational swings in global stock markets. Although Global Tek was affected therefore, it quickly issued a press release on April 9, 2025, to responsibly explain the possible impact posed the US reciprocal tariff policy on the Company's operations, enabling the investors to understand the situation and eliminate unnecessary panic. However, the NT\$ appreciated significantly by more than 10% in total on April 28 and May 5, which did have a significant impact on most export-oriented industries, especially the traditional industry.

The world is currently in a so-called VUCA political and economic environment, namely volatility, uncertainty, complexity, and ambiguity. With black swan and gray rhino events happening frequently, a black swan refers to an event that is unexpected and poses a huge impact, while a gray rhino refers to an obvious but ignored threat that ultimately leads to a major crisis. Few people can prepare for such a chaotic situation unless the company cultivates a transparent and open culture and consistently embraces agility and innovation. This is why, despite being established at least ten years later than its publicly listed competitors, the Group has been able to maintain rapid organic growth – a key differentiator stemming from four core components: Culture, Strategy, Organization, and People. We are committed to reinforcing our core culture and building a unique competitive advantage by empowering a customer-centric, diverse, and flat professional organization. By ensuring alignment on shared values, perspectives on life, and global view, we attract the right talent and provide a platform for them to leverage their strengths and achieve fulfillment. This approach underpins our commitment to sustainable business practices. In the face of the so-called VUCA, the management team of Global Tek Group has launched VUCA2.0, following the advice of Chang, Min-Min, lead coach of the change management course.

Respond to Volatility with Vision

The Art of War says: Those who share the same will as their superiors win; those who cross the river in the same boat win. Jim Collins, the author of *Built to Last*, says: "If a company lacks core ideology, it cannot have a vision. Global Tek focuses on global niche markets, continuously strengthening all processes related to metal products to provide world-class manufacturers with one-stop, professional value-added services and build long-term strategic partnerships. This enables the Company to achieve organic growth and profitability, fostering a mutually beneficial and shared success with all stakeholders.

Communicate to Understand the Uncertainty

As it grows, Global Tek Group currently operates three factories in Taiwan, i.e. Global Tek Xinwu, Youshi and Taichung AvioCast Inc. factories, and four factories in mainland China, located in Suzhou, Wuxi, Xi'an and Tongchuan. Additionally, a factory is currently under construction in Thailand, bringing the total number of manufacturing bases to eight. The Group also maintains marketing service centers in the United States and Europe, and employs approximately 1,340 people. The monthly Global Tek e-news reached issue 210 in March 2026.

This platform is used to keep all employees informed about the Group's current status and future development, as well as the various activities being undertaken by each plant. It ensures that employees stay up-to-date with the latest news and developments and progress together with the times – a core cultural value unique to Global Tek.

Respond to Complexity with Courage

True leaders not only have foresight but also lead by example and are courageous in taking responsibility. Looking back at the impact of COVID-19 in 2021, the aerospace industry faced an unprecedented downturn. However, we adopted a counterintuitive approach and boldly acquired 36.72% of the shares of AvioCast Inc. from Sumitomo. This allowed Global Tek to enter AvioCast Inc.'s management team to drive change. Currently, we have completed the acquisition of all shares from the original Japanese shareholders. AvioCast Inc. has become a subsidiary of Global Tek Group, which not only allows us to integrate all aerospace certification processes but also implement one-stop, comprehensive services in the aerospace industry, further fueling Global Tek Group's continued growth and profitability. Further, we overcame all difficulties to acquire Chongye (Suzhou) in 2025, which has now been renamed Global Tek (Suzhou) Precision Industry, enabling Global Tek to offer stamping and deep drawing alongside machining, the low-cost metal precision forming processes. Through organizational restructuring and the integration of technical resources, we have successfully entered the supply chain of a leading Japanese liquid-cooling thermal company, creating long-term revenue growth opportunities for Global Tek Suzhou, Wuxi and Xi'an factories, in line with strategist Peter Drucker's belief that entrepreneurs with the right qualities always see challenges as opportunities.

Respond to Ambiguity with Adaptability

Any emerging market follows a similar pattern from rise to prosperity, maturity, and decline: water overflows when full, and the moon wanes when it is full. Taking the electric vehicles in mainland China and Taiwan's bicycles as an example, the latter once flourished, and now it is gradually maturing and stabilizing, even experiencing a surplus in supply. The management team of Global Tek has consistently striven for self-improvement, guided by the principle upholding "As heaven maintains vigor through movement, a gentleman should constantly strive for self-perfection." Global Tek's core "3D" strategy, Define, Design and Desire/Direction, aims to establish a strong foothold in the global niche precision metal processing market. By understanding customer pain points, we offer one-stop services guided by a philosophy of altruism, symbiosis, and shared growth, and are dedicated to advancing automotive safety, industrial applications, and the aerospace field. In the face of reduced demand from mature markets such as automobiles, bicycles, and petrochemicals, and the challenges of fierce competition, we continue to focus on global diversified emerging niche markets. We strengthen economies of scale through localized development and expand new business opportunities through international expansion, exemplified by AI server liquid cooling systems, key components for aerospace engines, and precision parts for drones and humanoid robots. We are continuously broadening our product applications, further enhancing Global Tek's reputation and expertise in global niche metal product markets. As mentioned above, acquiring shares of AvioCast Inc. and the original shareholders of Chongye (Suzhou) and integrating them into the Global Tek Group will consolidate related production and manufacturing technology resources, fulfilling our commitment to providing one-stop service to leading manufacturers in global niche markets. Optimization of the Group's resources through integrated management systems will boost the Group's revenue growth. This is also the reason why Global Tek still manages to maintain a positive annual revenue growth rate of 4% in 2025, and ranks the first among related listed companies, which is not easy at all. Despite the fact that

its profitability is lower than that of peers, Global Tek is still a rapidly growing company. We are committed to continuous organic growth and believe that time will tell. Through the joint efforts of our dedicated teams, we are confident that we will deliver strong results in revenue and profitability in the near future, providing shareholders with peace of mind and satisfaction.

Global Tek's positioning in the four major niche markets and future development

I. Automotive Industry:

In China, BEVs make up approximately 65% of the market, with PHEV charging hybrids accounting for the remaining 35%. In Europe, hybrid HEVs are the market leaders, representing around 35%. North America continues to favor internal combustion engines or hybrid vehicles, influenced by consumer preferences and government regulations. Brazil and India are emerging automotive markets still primarily powered by internal combustion engines (ICE). This is positive news for Global Tek's layout in the global automotive market as the Company operates precision machining facilities in Wuxi and stamping and deep-drawing plants in Suzhou, both primarily focused on automotive applications. Through one-stop service, we continue to build a strong local presence. We have already become a supplier to major Chinese electric vehicle manufacturers, and the two key emerging automotive markets of Brazil and India remain dominated by internal combustion engine vehicles. Despite the decline in demand for ICE transmission system components in the Chinese market due to the rise of electric vehicles, such as OAD, the Wuxi Factory has maintained a considerable economic production scale to meet the needs of global customers. This is a key factor in the Wuxi Factory's ability to achieve a 9% growth rate in 2025 despite the intense competition in the Chinese market.

1. ICE internal combustion engines and key transmission system products like OAD pivots continue to generate revenue and profit.
2. BEV and PHEV pure electric or plug-in hybrid steering systems, electric drive systems, suspension systems, air suspension compressor motor components, wire-controlled chassis braking systems, thermal management systems, and automotive plug-in charging ports.
3. Automotive safety system: airbag igniter base, seat belt stamping and machined parts.

II. Industrial Application:

In the field of industrial applications, the Company's core products, petrochemical industry control systems and high-end bicycles, are in mature markets with limited growth potential. Beyond strengthening management and improving processes, the key is to actively develop new emerging markets through technological innovation. Additionally, the construction of the Global Tek Thailand Factory aims to attract business shifting out of China due to geopolitical risks. The Company will also continue to focus on advanced semiconductor manufacturing equipment parts and explore new business opportunities in emerging industrial control niches, such as air suspension compressors, precision measurement systems, and humanoid robots.

III. Aerospace Industry:

By integrating its strengths in 5-axis precision machining, along with AvioCast Inc.'s aluminum sand casting and precision casting certified under AS9100 and NADCAP aerospace standards, and related post-processing technologies also certified under AS9100 and NADCAP, including welding, painting, surface treatment, and NDT non-destructive testing, Global Tek has established itself as a global professional organization highly sought after by leading manufacturers. This positions Global Tek as a unique player in the aerospace industry, offering a rare, full-range, one-stop shop for value-added services within the global aerospace supply chain. The strong demand from the global civil aviation, drone, and low-orbit satellite industries is

driving significantly improved order visibility, making it another key pillar of revenue and profit growth. Through international expansion and the planned construction of our Thai Factory, we have attracted significant interest from numerous international manufacturers and secured long-term orders. We anticipate forging long-term strategic partnerships with partners in Thailand to diversify geopolitical risks and ensure mutually beneficial outcomes and continued healthy growth.

IV. Liquid cooling:

Benefiting from the large-scale expansion of AI computing infrastructure, coupled with Global Tek's acquisition of all shares from the original shareholders of Chongye (Suzhou), the Company has been renamed Global Tek (Suzhou) Precision Industrial Co., Ltd.. This has diversified Global Tek's core processes from a single focus on machining to encompass a variety of material forming techniques, including forging, stamping, deep drawing, and hobbing. Coinciding with the continued growth of the AI server heat dissipation system market, Global Tek has gained the attention of major US and Japanese manufacturers and secured orders for a range of precision metal components, transitioning from the verification stage to large-scale mass production. Recognizing the market's continued expansion, Global Tek has established a dedicated business division for heat dissipation liquid cooling systems to facilitate professional specialization and resource integration, and further strengthen and grow this business.

I. 2025 Results of Operation:

The consolidated operating revenue of Global Tek in 2025 was NTD4,976,319 thousand, an increase by NTD178,949 thousand from the operating revenue of NTD4,797,370 thousand in 2024, with a growth rate of 4%. The operating gross margin in 2025 was 22.1%, which was slightly higher than the 21.7% in the previous year. The operating profit in 2025 was NTD220,250 thousand, an increase by 40% from the NTD157,476 thousand in the previous year. Notwithstanding, in 2025, the sharp appreciation of NTD generated the net foreign exchange loss amounting to NTD45,178 thousand, resulting in a net profit after tax attributable to parent company of NTD148,979 thousand. This represents a decrease by NT\$99,060 thousand or 40% compared to the net profit after tax of NTD248,039 thousand in 2024. The earnings per share after tax for 2025 were NTD1.36.

Item	Unit: NTD Thousand		
	2024	2025	Change (%)
Net Operating Revenue	4,797,370	4,976,319	4%
Gross profit	1,040,921	1,102,061	6%
Operating Income	157,476	220,250	40%
Net income before tax	279,091	201,872	-28%
Net profit after tax attributable to the parent company	248,039	148,979	-40%
Basic earnings per share (NT\$)	2.48	1.36	-45%

The Company has proactively advanced its sustainability initiatives by voluntarily disclosing its 2022 Sustainability Report in 2023, ahead of regulatory requirements. Furthermore, in the 11th Corporate Governance Evaluation (evaluation year 2024), the Company advanced to rank within the second tier (6%-20%) of the evaluation.

II. Revenue Execution Status

In accordance with current laws and regulations, the Company did not disclose its 2025 financial forecast to the public. The Company's 2025 actual revenue increase by 4% from 2024, while its net profit after tax attributable to the parent company even decreased by 40% from 2024.

III. Financial Income and Expenses and Profitability Analysis

Analysis Item		Year	
		2024	2025
Financial Structure	Liabilities to Assets Ratio	50.78%	52.37%
	Long-term Capital to Fixed Assets Ratio (%)	192.19%	180.78%
Debt Service Ability	Current Ratio (%)	196.25%	187.32%
	Quick Ratio (%)	145.48%	137.04%
Profitability	Return on Total Assets (%)	2.76%	1.73%
	Return on Equity	4.66%	2.72%
	Profit Margin	4.36%	2.76%
	Earnings Per Share (NT\$)	2.48	1.36

IV. Research and Development

1. Automobile

- (1) In view of the extensive application of solenoid valves in systems such as powertrain, steering, damping, and braking for new energy vehicles, the Company continues to optimize the processing technologies for dynamic and static iron cores, valve cores, and valve bodies to enhance production capacity and meet future market demand.
- (2) In response to the increasing market share of electric vehicles, the Company continues to optimize the processing technology for charging terminals and enhance production capacity to meet future market demand.
- (3) As brake-by-wire systems have become the mainstream in the market, the Company continues to optimize the processing technologies for piston cylinders and piston bodies to enhance production capacity and meet future market demand.
- (4) Given that scroll compressors have become a core component of electric vehicle thermal management systems, the Company continues to optimize the processing technologies for dynamic and static scroll plates to enhance production capacity and meet future market demand.
- (5) Develop and enhance metal processing technologies to meet customers' demand for high-precision products.
- (6) Development for the process of automotive seat belt products, metal forming, sensors, and component assembly.

2. Industrial Application

- (1) Developing semiconductor testing and packaging slot processes and supporting the establishment of facilities in Thailand by major semiconductor equipment manufacturers. The exclusive production line will be added to Global Tek's factory in Thailand, and will be developed in tandem with the aforementioned semiconductor equipment manufacturer's factory in Thailand.

- (2) Developing a vacuum brazing process for key components of high-end pressure gauges.
 - (3) Completing the development of a double-sided grinding process for titanium alloy parts, development and processing of high-precision 718 Inconel axis, and preparing for the mass production of key components used in oil-free magnetic bearing HVAC compressors.
 - (4) Components for humanoid robot joint actuator.
3. Aerospace
- (1) Constantly developing plasma polishing technology for high surface accuracy product components.
 - (2) Development of key components for drones, processes related to the machining of titanium alloy blades for industrial and aerospace engines, and key components of aircraft electromagnetic brake systems.
 - (3) Key components for LEO satellites.
4. Medical industry
- (1) Set up an automated production line for manufacturing medical minimally invasive surgical staplers.
5. Production & manufacturing: Fully implementing the MES system across the entire facility to achieve digitalized and lean production management.
- (1). Wuxi Factory:
 - i. Expand the transportation application of AGV in the plant area, and promote the production to be more refined.
 - ii. Planned the installation of a second 300-micron metal particle ultrasonic vacuum cleaning line to meet the high cleanliness requirements for electronic components, hydraulic valve bodies, and connectors driven by the increasing intelligence of automobiles.
 - iii. In response to the growing demand for sustainability and to diversification of geopolitical risks, we are not only relocating some equipment to Thailand for production but are also actively preparing for future expansion plans to support continued operating revenue growth.
 - (2). Suzhou factory:

Through the acquisition of shares from the original shareholders and the renaming of the Suzhou factory to Global Tek (Suzhou) Precision Industry, along with continuous improvements to overall operational management and investment in related forging and blade gear equipment, the Company has now received a large order for heat dissipation and liquid cooling from a major Japanese customer. It is expected to turn losses into profits in 2026 and maintain healthy growth.
 - (3). Xi'an and Tongchuan factories:
 - i. Xi'an Factory: Similarly anticipating a surge in liquid-cooling demand, we are not only increasing precision casting capacity but also expanding the production area at the Xi'an facility. We are also bringing in strategic precision machining partners to operate as a factory-within-a-factory, fostering collaboration and maximizing operational efficiency and investment returns.

- ii. With the construction of Tongchuan Precision Casting factory, its processes and products have been certified by key customers' quality systems. Given the growth in the heat dissipation liquid cooling system business, we plan to expand the factory's precision casting production line capacity from 60 to 100 tons per month to meet the demand for key components, valves, for liquid cooling and heat dissipation systems.

(4). Taiwan Factory:

Since integrating the resources of the Xinwu and Youshi factories last May, we have been streamlining the organization to achieve professional division of labor and resource integration. We also established a professional technical department to enhance technology and gradually strengthen the automation of our in-house production lines to expand economic scale and efficiency.

(5). AvioCast Inc. Factory:

- i. The focus will be on increasing production capacity, per capita contribution and reducing defect rates.
- ii. Continue to strengthen organizational change and promote automation.
- iii. The Company will introduce advanced German 3D sand core printers to improve the development efficiency of sand casting products and reduce development costs, enabling it to secure new business opportunities.
- iv. The Company will gradually replace old machines with advanced automated systems to improve production capacity and efficiency.

(6). Thailand Factory

The first phase of construction will continue, including the office building (7,144 square meters), the restaurant (3,300 square meters), and the production factory for Building A (13,680 square meters). The project is expected to be completed by late April and early May 2026, followed by organizational development and factory setup. The remaining factories, Buildings B and D, will be completed successively in mid-2026 to accommodate customer order transfers driven by geopolitical risk diversification.

V. Business strategies and implementation

The promotion of sustainable governance has become a key focus of investors and authorities in global capital markets in addition to financial gain. Before request by the regulatory authorities, Global Tek has already voluntarily disclosed the ISO 14064 greenhouse gas inventory information and conducted ISO 14064 greenhouse gas verification for the first time in 2023. Global Tek has proactively released the Sustainability Report ahead of schedule in 2023 and published its English version of initial sustainability report in 2024. Its 2025 Sustainability Report was also honored by the Silver Award for Sustainability Report - Traditional Manufacturing Sector - Category II organized by Taiwan Institute for Sustainable Energy.

There is no end to the pursuit of sustainable governance, only continuous effort. In 2025, demonstration products from Taiwan factories of Global Tek will achieve ISO 14067 product carbon footprint certification. As part of its further efforts to reduce carbon emissions, the Company also obtained ISO 50001 certification for energy management systems at its facilities in Taiwan, Wuxi, and Xi'an in the same year. For the regional care surrounding its Headquarters,

Global Tek has deepened its commitment to environmental stewardship through increasingly meaningful initiatives. Beyond maintaining the cleanliness of the sports park near the Xinyu factory, Global Tek has forged a connection with Yushan National Park Administration to promote Yellow-throated Marten ecological conservation, academic research, and environmental education. The company has also signed a “Memorandum of Understanding for Yellow-Throated Marten Conservation” with the Administration to jointly fulfill their responsibility as global citizens to protect the ecology.

As for the key points of new business opportunities in the automotive application field, in response to the different development trends of the automotive market in China and other countries, the Company balances its business in both fuel-powered and new energy vehicles to diversify operational risks and ensure growth in revenue and profitability. Developed suppliers with capabilities in new technologies to capture new business opportunities and developed a series of automotive seatbelt products. In the realm of industrial applications, beyond developing new high-end aluminum bicycle components, our endeavors also encompass semiconductor IC test sockets, vacuum brazing for high-end pressure gauges, HVAC compressor bushings, and liquid cooling solutions for the AI industry. In the aerospace application sector, Global Tek’s machining capabilities plus AvioCast Inc.’s casting and surface treatment expertise may help capture more new business opportunities for commercial aircraft, drones and low-orbit satellites. It continues to develop plasma polishing technology for high-surface-precision products and also to expand its customer base and product offerings in the medical device market. In the face of the industry competition, the Company is actively transforming to focus on high-margin markets, with a strategic emphasis on key components such as pumps, plates, joints, and valve bodies for AI data center liquid cooling systems, as well as precision parts for humanoid robot servo joints and other forward-looking businesses, to ensure continued profitability and growth.

In terms of production, the current US government’s imposition of tariff barriers in 2025 has undoubtedly catalyzed global conflicts. In 2024, the Board of Directors approved an investment in Thailand to purchase land and build a factory, and in 2025, the Company entered a large-scale construction period to establish a new production base for the Group and its suppliers, consolidating existing customers and continuing to develop new business opportunities.

In response to the shift in the global supply chain from “globalization” to a deeper focus on “localization,” market competition is no longer solely about scale. Building regional supply systems and digitally driven smart services are now essential for companies to stay ahead. During the industrial reshuffle where only the strong survive, Global Tek proactively breaks down traditional boundaries. We not only unite the team around a shared vision for green and digital transformation, but also bolster our resilience to geopolitical risks through a distributed manufacturing strategy. We insist on the three principles of execution: Making no excuses, simplifying complexity into order, and setting clear timelines, and strengthen our resilience and build a solid foundation on the large platform to leap onto the global high-end stage.

Faced with the external challenges of volatility in 2025, Global Tek team deeply understands that only change is constant. Embracing a "Believing is Seeing" mindset, we view adversity as a touchstone and transform it into the driving force for organizational evolution. Amid the complex and evolving global economic landscape, Global Tek will leverage collective intelligence for precise targeting and optimize the value chain to deliver success for its customers, ensuring stable growth even during times of volatility. In response to the demand from Japanese and American system suppliers of AI server liquid cooling for business opportunities and the development of new business opportunities in the semiconductor equipment and aerospace markets, Global Tek

needs to invest in capital equipment in Taiwan, Mainland China, and Thailand. This investment will ensure we are well-positioned to seize these opportunities and achieve double-digit annual revenue growth. We sincerely thank all shareholders for their continued support and trust, and we look forward to your ongoing encouragement and guidance as we navigate this exciting new chapter together and build a stable and prosperous future for Global Tek!

Chairperson:
Liu, Tsu-Yin

General Manager:
Huang, Yah-Hsing

Accounting Supervisor:
Lin, Yu Shun

Global Tek Fabrication Co., Ltd.
Audit Committee's Review Report

The Board of Directors has prepared and submitted to us the Company's 2025 Annual Operating Report, financial statements (including consolidated financial statements) and earnings distribution proposal. EY Taiwan, the CPA firm appointed by the Board of Directors, has finished audit on the financial statements (including consolidated financial statements) and has prepared an audit report.

The business report, financial statements (including consolidated financial statements), and proposal for profit distribution mentioned above have been audited by our Audit Committee, and no discrepancies have been found. Therefore, in compliance 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. Thank you.

Sincerely

2026 Shareholders' Meeting

Global Tek Fabrication Co., Ltd.

Convener of the Audit Committee: Chen, Wan Jin

March 12, 2026

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Endorsement/Guarantee provided to others

For the Years Ended December 31, 2025

(In Thousands of Foreign Currency / New Taiwan Dollars)

NO. (Note1)	Endorsement/ Guarantee Provider	Guaranteed Party		Limits on Endorsement/ Guarantee Amount Provided to Each Guaranteed Party (Note3)	Maximum Balance for the Period (Note4)	Ending Balance (Note5)	Amount Actually Drawn (Note6)	Amount of Endorsement/ Guarantee secured by Properties	Ratio of Accumulated Endorsement/ Guarantee to Net Worth per Latest Financial Statements	Maximum Endorsement/ Guarantee Amount Allowed (Note3)	Endorsement provided by parent company to subsidiaries (Note7)	Endorsement provided by subsidiaries to parent company (Note7)	Endorsement provided to entities in China (Note7)
		Name	Nature of Relationship(Note2)										
0	Global Tek Fabrication Co., Ltd.	Global Tek (Wuxi) Co., Ltd.	Subsidiary	\$989,458	\$134,985	\$-	\$-	\$-	-%	\$2,473,645	Y	N	Y
0	Global Tek Fabrication Co., Ltd.	GLOBAL TEK GROUP (THAI) CO., LTD.	Subsidiary	\$989,458	\$498,250	\$498,250	\$-	\$-	10.07%	\$2,473,645	Y	N	N
0	Global Tek (Wuxi) Co., Ltd.	Global Tek (Suzhou) Precision Industry Co., Ltd.	Subsidiary	\$398,443	\$269,970	\$269,970	\$269,970	\$-	5.46%	\$996,107	N	N	Y

Note 1: Global Tek Fabrication Co., Ltd. and subsidiaries are coded as follows:

- 1.Global Tek Fabrication Co., Ltd. is coded "0".
- 2.The subsidiaries are coded consecutively beginning from "1" in the order presented in the table above.

Note2 : The relationship between the guarantor of the endorsement and the object to be guaranteed is as follows:

- 1.The company with business contacts.
- 2.The company directly and indirectly holds more than 50% of the shares with voting rights.
- 3.Companies that directly and indirectly holds more than 50% of the shares of the company with voting rights.
- 4.The company directly and indirectly holds more than 90% of the shares with voting rights.
- 5.Where a public company fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry.
- 6.A company whose co-investment relationship is endorsed by all shareholders in proportion to their shareholding ratio.
- 7.The performance guarantee of the preconstruction real estate contract between the same industry in accordance with the Consumer Protection Law is jointly guaranteed.

Note 3: The company should fill in the endorsement guarantee limit for individual objects and the maximum endorsement guarantee limit set by the company in accordance with the endorsement guarantee operation procedures for others.

According to the company's "endorsement guarantee operation procedures", the company's external endorsement total amount of certificates shall not exceed 50% of the current net value. The amount of endorsement guarantee for a single enterprise shall not exceed 20% of the current net value.

Note 4: The maximum balance of endorsement guarantee for others in the current year.

Note 5: In the end of the year, when the company signs an endorsement guarantee contract with the bank or the amount of the bill is approved, it will assume the endorsement or guarantee responsibility; other related endorsement guarantees should be included in the endorsement guarantee balance.

Note 6: The actual expenditure amount of the endorsed guarantee company within the scope of the endorsement guarantee balance should be entered.

Note 7: Y must be filled in only for the endorsement of the parent company of the listed company to the subsidiary, the endorsement of the subsidiary to the parent company of the listed company, and the endorsement certificate of the mainland area.

Global Tek Fabrication Co., Ltd.
Board of Directors Individual Remuneration Table

Unit: Thousand NT\$; %

Title	Name	Directors' remuneration								The total amounts and proportions of post-tax net income for A, B, C, and D.		Remuneration for part-time employees								The total amounts and proportions of post-tax net income for A, B, C, D, E, F and G.		Receipt of remuneration from non-subsidiary investee companies or the parent Company
		Remuneration (A)		Retirement pension (B)		Directors' remuneration (C) Note		Business execution expenses (D)				Salary, bonuses, and special allowances, etc. (E)		Retirement pension (F)		Employee remuneration (G)						
		The Company	All companies mentioned in the Financial Report	The Company	All companies mentioned in the Financial Report	The Company	All companies mentioned in the Financial Report	The Company	All companies mentioned in the Financial Report	The Company (Total Amount/Proportion)	All companies mentioned in the Financial Report (Total Amount/Proportion)	The Company	All companies mentioned in the Financial Report	The Company	All companies mentioned in the Financial Report	Cash amount	Stock amount	Cash amount	Stock amount	The Company (Total Amount/Proportion)	All companies mentioned in the Financial Report (Total Amount/Proportion)	
Chairman	Hsingying Investment Co., Ltd.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Representative: Liu, Tsu-Yin Re-elected as an individual on June 19, 2025	0	0	0	0	557	557	48	48	605 0.41%	605 0.41%	0	6,475	0	0	0	0	0	0	605 0.41%	7,080 4.75%	0
Director	Huang, Yah-Hsing	0	0	0	0	557	557	48	48	605 0.41%	605 0.41%	5,426	5,426	0	0	0	0	0	0	6,031 4.05%	6,031 4.05%	0
Director	Ting, Ling-Chuan	8	8	0	0	463	463	48	48	519 0.35%	519 0.35%	0	0	0	0	0	0	0	0	519 0.35%	519 0.35%	0
Independent Director	Huang, Ming-Chan Re-elected and discharged on June 19, 2025	388	388	0	0	0	0	24	24	412 0.28%	412 0.28%	0	0	0	0	0	0	0	0	412 0.28%	412 0.28%	0
Independent Director	Tsai, Rung-Terng Resigned on May 15, 2025	325	325	0	0	0	0	16	16	341 0.23%	341 0.23%	0	0	0	0	0	0	0	0	341 0.23%	341 0.23%	0
Independent Director	Chang, Shih-Chia Re-elected on June 19, 2025	768	768	0	0	0	0	48	48	816 0.55%	816 0.55%	0	0	0	0	0	0	0	0	816 0.55%	816 0.55%	0
Independent Director	Chen, Shiang-Ju Re-elected on June 19, 2025	760	760	0	0	0	0	40	40	800 0.54%	800 0.54%	0	0	0	0	0	0	0	0	800 0.54%	800 0.54%	0
Independent Director	Chen, Wan Jin Elected on June 19, 2025	443	443	0	0	0	0	32	32	475 0.32%	475 0.32%	0	0	0	0	0	0	0	0	475 0.32%	475 0.32%	0
Independent Director	Chen, Pei Chi Elected on June 19, 2025	443	4430	0	0	0	0	32	32	475 0.32%	475 0.32%	0	0	0	0	0	0	0	0	475 0.32%	475 0.32%	0
	Total	3,135	3,135	0	0	1,577	1,577	336	336	5,048 3.39%	5,048 3.39%	5,426	11,901	0	0	0	0	0	0	10,474 7.03%	16,949 11.38%	0

Note: The individual allocation amounts for director remuneration are just proposed figures.

Global Tek Fabrication Co., Ltd.
Comparison Table of the “Sustainable Development Best Practice Principles” before and after amendment

Provisions after amendment	Provisions before amendment	Description
<p>Article 15: The Company considers the impact of its operations on ecological efficiency, promotes and advocates the concept of sustainable consumption, and engages in research and development, procurement, production, operations and services in accordance with the following principles to mitigate the impact posed by the Company’s operations on the natural environment and human beings:</p> <ol style="list-style-type: none"> (1) Reduce resource and energy consumption of products and services. (2) Reduce emissions of pollutants, toxins, and waste, and ensure proper waste disposal. (3) Enhance the recyclability and reusability of raw materials or products. (4) Maximize the sustainable use of renewable resources. (5) Extend the durability of products. (6) Enhance the performance of products and services. <u>(7) Enhance the conservation of marine and terrestrial biodiversity and ecosystems, and ensure sustainable resource use and fair & reasonable benefits.</u> 	<p>Article 15: The Company considers the impact of its operations on ecological efficiency, promotes and advocates the concept of sustainable consumption, and engages in research and development, procurement, production, operations and services in accordance with the following principles to mitigate the impact posed by the Company’s operations on the natural environment and human beings:</p> <ol style="list-style-type: none"> (1) Reduce resource and energy consumption of products and services. (2) Reduce emissions of pollutants, toxins, and waste, and ensure proper waste disposal. (3) Enhance the recyclability and reusability of raw materials or products. (4) Maximize the sustainable use of renewable resources. (5) Extend the durability of products. (6) Enhance the performance of products and services. 	<p>In accordance with TWSE Letter under Tai-Zheng-Ji-Li-Zi No. 11400161181 dated September 2, 2025 concerning the "Amendments to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," the Company’s Principles were amended.</p>

Provisions after amendment	Provisions before amendment	Description
<p>Article 21: The Company shall create a good environment for its employees' career development and establish an effective career development training program for its employees. <u>The Company shall establish industry-academia collaboration programs to cultivate talent for the industry.</u> The Company shall establish and implement reasonable employee benefits measures (including salary, vacation, and other benefits), and appropriately reflect business performance or results in employee compensation to ensure the recruitment, retention and encouragement of human resource and achieve the goal of sustainable operations.</p>	<p>Article 21: The Company is advised to create a good environment for its employees' career development and establish an effective career development training program for its employees. The Company shall establish and implement reasonable employee benefits measures (including salary, vacation, and other benefits), and appropriately reflect business performance or results in employee compensation to ensure the recruitment, retention and encouragement of human resource and achieve the goal of sustainable operations.</p>	
<p>Article 27: The Company <u>shall</u> assess the impact of its business operations on the community and appropriately employ personnel from the local area to enhance community identification.</p>	<p>Article 27: The Company is advised to assess the impact of its business operations on the community and appropriately hire personnel from the local area to foster community identification.</p>	

Provisions after amendment	Provisions before amendment	Description
<p>Article 27-1: <u>The Company may assess the continued investment of resources into cultural and artistic activities or cultural and creative industries through donations, sponsorships, investments, procurements, strategic partnerships, corporate volunteer technical services, or other support models to promote cultural development.</u></p>	<p>(Added)</p>	
<p>Article 31: These Principles shall be submitted to the Board of Directors for approval after being approved by the <u>Sustainable Development and Risk Management Committee</u>, and shall be reported to the Shareholders' Meeting; the same procedure applies to any amendment.</p>	<p>Article 31: These Principles shall take effect after being approved by the Audit Committee and resolved by the Board of Directors, and shall be reported to the shareholders' meeting; the same procedure applies to any amendments.</p>	
<p>These Principles were established on April 7, 2017. The first revision was made on March 24, 2020. The second revision was made on March 25, 2022. <u>The third revision was made on December 23, 2025.</u></p>	<p>These Principles were established on April 7, 2017. The first revision was made on March 24, 2020. The second revision was made on March 25, 2022.</p>	<p>The number and date of addition/amendment</p>

English Translation of Financial Statements and a Report Originally Issued in Chinese

INDEPENDENT AUDITORS' REPORT

To: The Board of Directors and Shareholders of
Global Tek Fabrication Co., Ltd.

Opinion

We have audited the accompanying parent-company-only balance sheets of Global Tek Fabrication Co., Ltd. (the “Company”) as of December 31, 2025 and 2024, the related parent-company-only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent-company-only financial statements, including the summary of significant accounting policies (together referred as “the parent-company-only financial statements”).

In our opinion, based on the results of our audits and the reports of other auditors (please refer to the Other Matter—Making Reference to the Audit of a Component Auditor section of our report), the parent-company-only financial statements referred to above present fairly, in all material respects, the parent-company-only financial position of the Company as of December 31, 2025 and 2024, and its parent-company-only financial performance and cash flows for the years then ended, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of the most significance in our audit of parent-company-only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent-company-only financial

statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue Recognition

We determine that revenue recognition is one of the key audit matters. The Company's revenue amounted to NT\$1,549,603 thousand for the year ended December 31, 2025, which was a significant account to the Company's financial statements. The Company set up shipping warehouse at the customer's place. The inventory transfer involves the timing of fulfilling performance obligation and needs to be determined based on conditions enacted in the main sales contracts or sales orders. We therefore concluded that there are significant risks with respect to revenue recognition. Our audit procedures therefore include, but not limit to, evaluating the appropriateness of accounting policy regarding revenue recognition, assessing and testing the effectiveness of relevant internal controls related to the determination of revenue amount in the sales cycle, selecting samples from sales breakdown to perform test of details, including checking the consistency of the timing of revenue recognition and performance obligation satisfaction stated in the sale orders or agreements, selecting samples to execute sale cut-off tests for a period before and after the balance sheet date and verify the related certificates to confirm the reasonableness of the timing of transaction. We have also evaluated the appropriateness of the related operating revenue disclosures in Notes 4 and 6 to the parent-company-only financial statements.

Other Matter – Making Reference to the Audit of a Component Auditor

We did not audit the financial statements of certain investees of the Company, which were audited by other independent auditors. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those investees, is based solely on the reports of other auditors. The investment in those investees accounted for using the equity method amounting to NT\$160,851 thousand as of December 31, 2024, representing 2.25% of the Company's total assets, the related shares of income before tax from the investees using the equity method for the year then ended amounting to NT\$19,014 thousand, representing 6.84% of the Company's income before tax, and the related shares of other comprehensive income from the investees using the equity method for the year then ended amounting to NT\$0, representing 0% of the other comprehensive income, are based solely on the audit reports of other auditors. The Company has completed the assessment of the fair value of the investment in those investees accounted for using the equity method on the day of gaining control. We already conducted our audits in accordance so the amount of investment accounted for under equity method as of December 31, 2024 has been adjusted.

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

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

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

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

Auditor's Responsibilities for the Audit of the Parent-Company-Only Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the parent-company-only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the parent-company-only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent-company-only financial statements, including the accompanying notes, and whether the parent-company-only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent-company-only financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 parent-company-only financial statements and are therefore the key audit matters. We describe these matters in our auditor's 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.

/s/Cheng, Ching-Piao

/s/Fu, Wen-Fang

Ernst & Young
March 12, 2026
Taipei, Taiwan,
Republic of China

Notices to Readers

The accompanying parent-company-only financial statements are intended only to present the parent-company-only financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China on Taiwan 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 on Taiwan.

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd.

Parent-Company-Only Balance Sheets

As of December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Assets		2025		2024 (Adjusted)(Note)	
	Accounts	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	4, 6(1)	\$955,436	13	\$1,215,517	17
1150	Notes receivables, net	4, 6(5)	3,881	-	7,169	-
1170	Accounts receivables, net	4, 6(6)	381,673	5	329,954	5
1181	Accounts receivables - related parties	4, 7	1,091	-	-	-
1197	Financing lease payments receivable, net	4, 6(7)	2,594	-	3,043	-
1200	Other receivables		14,879	-	22,865	-
1210	Other receivables - related parties	7	29,180	1	19,721	-
1220	Income tax assets		6,617	-	-	-
1310	Inventories, net	4, 6(8)	457,024	6	456,667	7
1410	Prepayments	7	27,503	-	21,354	-
1470	Other current assets	7	616	-	6,508	-
11xx	Total current assets		<u>1,880,494</u>	<u>25</u>	<u>2,082,798</u>	<u>29</u>
	Non-current assets					
1510	Financial assets at fair value through profit or loss	4, 6(2)	25	-	203	-
1517	Financial assets at fair value through other comprehensive income	4, 6(3)	49,946	1	48,666	1
1535	Financial assets measured at amortized cost	4, 6(4), 8	3,000	-	3,700	-
1550	Investment accounted for under equity method	4, 6(9)	3,520,639	47	3,015,067	42
1600	Property, plant and equipment	4, 6(10), 8, 9	1,816,387	24	1,766,613	25
1755	Right-of-use assets	-31- 4, 6(23)	88,266	1	103,929	1
1780	Intangible assets	4, 6(11)	29,540	1	17,614	-
1840	Deferred tax assets	4, 6(27)	33,217	1	50,732	1
1915	Prepayment for equipment		28,236	-	43,280	1
194D	Long-term financing lease payments receivable	4, 6(7)	957	-	3,551	-
1990	Other non-current assets	6(12)	3,579	-	3,579	-
15xx	Total non-current assets		<u>5,573,792</u>	<u>75</u>	<u>5,056,934</u>	<u>71</u>
1xxx	Total Assets		<u>\$7,454,286</u>	<u>100</u>	<u>\$7,139,732</u>	<u>100</u>

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

Note: The Company has completed the assessment of the fair value of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. on the day of gaining control. Therefore, the parent-company-only balance sheets as of December 31, 2024, has been adjusted. For details, please refer to Note 6(9).

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

Global Tek Fabrication Co., Ltd.

Parent-Company-Only Balance Sheets-(Continued)

As of December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Liabilities and Equity		2025		2024 (Adjusted)(Note)	
	Accounts	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	6(13)	\$350,000	5	\$30,000	-
2130	Contract liabilities	4, 6(21)	10,233	-	18,210	-
2150	Notes payables		413	-	520	-
2170	Accounts payables		229,849	3	232,009	4
2180	Accounts payables - related parties	7	98,550	1	73,516	1
2200	Other payables	6(14)	211,931	3	208,381	3
2220	Other payables - related parties	7	11,431	-	3,782	-
2230	Current income tax liabilities	4	-	-	6,073	-
2280	Lease liabilities	4, 6(23)	17,699	-	17,691	-
2321	Current portion of bonds payable	4, 6(15)	40,899	1	100	-
2322	Current portion of long-term loans	4, 6(16), 8	122,000	2	203,000	3
2399	Other current liabilities		1,818	-	1,861	-
21xx	Total current liabilities		<u>1,094,823</u>	<u>15</u>	<u>795,143</u>	<u>11</u>
	Non-current liabilities					
2530	Corporate bonds payable	4, 6(15)	-	-	44,587	1
2540	Long-term loans	4, 6(16), 8	1,280,833	17	1,196,834	17
2570	Deferred income tax liabilities	4, 6(27)	54,933	1	60,332	1
2580	Lease liabilities	4, 6(23)	74,612	1	89,865	1
2600	Other non-current liabilities	4, 6(17), 6(18)	1,794	-	1,596	-
25xx	Total non-current liabilities		<u>1,412,172</u>	<u>19</u>	<u>1,393,214</u>	<u>20</u>
2xxx	Total liabilities		<u>2,506,995</u>	<u>34</u>	<u>2,188,357</u>	<u>31</u>
31xx	Equity					
3100	Capital					
3110	Common stock	-32-	1,098,118	15	1,097,208	15
3200	Capital surplus	6(19)	2,812,750	38	2,805,479	39
3300	Retained earnings					
3310	Legal reserve	6(19)	202,156	2	181,468	3
3320	Special reserve		26,425	-	96,677	1
3350	Unappropriated earnings		805,080	11	796,880	11
3400	Other components of equity		2,762	-	(26,337)	-
3xxx	Total equity		<u>4,947,291</u>	<u>66</u>	<u>4,951,375</u>	<u>69</u>
3x2x	Total liabilities and equity		<u>\$7,454,286</u>	<u>100</u>	<u>\$7,139,732</u>	<u>100</u>

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

Note: The Company has completed the assessment of the fair value of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. on the day of gaining control. Therefore, the parent-company-only balance sheets as of December 31, 2024 has been adjusted. For details, please refer to Note 6(9).

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

Global Tek Fabrication Co., Ltd.

Parent-Company-Only Statements of Comprehensive Income

For the Years Ended December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

Code	Accounts	Notes	2025		2024 (Adjusted)(Note)	
			Amount	%	Amount	%
4000	Operating revenues	4, 6(21), 7	\$1,549,603	100	\$1,606,209	100
5000	Operating costs	7	(1,274,144)	(82)	(1,308,111)	(81)
5900	Gross profit		275,459	18	298,098	19
	Operating expenses	7				
6100	Sales and marketing		(149,213)	(10)	(163,666)	(11)
6200	General and administrative		(146,918)	(10)	(128,807)	(8)
6300	Research and development		(35,811)	(2)	(32,908)	(2)
6450	Expected credit gains	6(22)	606	-	51	-
6000	Total operating expenses		(331,336)	(22)	(325,330)	(21)
6900	Operating income (loss)		(55,877)	(4)	(27,232)	(2)
	Non-operating incomes and expenses	6(25), 7				
7100	Interest incomes		26,913	2	51,288	3
7010	Other incomes		37,319	2	56,189	4
7020	Other gains and losses		(36,026)	(2)	85,736	5
7050	Finance costs		(34,253)	(2)	(41,849)	(3)
7060	Share of profit or loss of subsidiaries, associates and joint ventures accounted for under the equity method		214,864	14	153,673	10
7000	Total non-operating income and expenses		208,817	14	305,037	19
7900	Income before income tax		152,940	10	277,805	17
7950	Income tax expense	4, 6(27)	(3,961)	-	(29,766)	(2)
8200	Net income		148,979	10	248,039	15
8300	Other comprehensive income (loss)	6(26)				
8310	Items that not be reclassified to profit or loss					
8311	Remeasurements of defined benefit plans		(312)	-	71	-
8316	Unrealized gain (loss) on equity instrument investment measured at fair value through other comprehensive income		1,280	-	(19,195)	(1)
8320	Share of other comprehensive income of associates and joint ventures accounted for under the equity method		584	-	2,242	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of foreign operations		31,165	2	69,520	5
8300	Total other comprehensive income (loss), net of tax		32,717	2	52,638	4
8500	Total comprehensive income		\$181,696	12	\$300,677	19
9750	Earnings per share - basic (in NT\$)	6(28)	\$1.36		\$2.48	
9850	Earnings per share - diluted (in NT\$)	6(28)	\$1.35		\$2.31	

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

Note: The Company has completed the assessment of the fair value of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. on the day of gaining control. Therefore, the parent-company-only statements of comprehensive income (loss) for the year ended December 31, 2024, has been adjusted, reducing the net income after tax in the amount of NT\$8,318 thousand.

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

Global Tek Fabrication Co., Ltd.

Parent-Company-Only Statements of Changes in Equity

For the Years Ended December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Item	Common Stock 3100	Capital Surplus 3200	Retained Earnings			Other Components of equity			3XXX
				Legal Reserve 3310	Special Reserve 3320	Unappropriated Earnings 3350	Exchange differences on translation of foreign operations 3410	Unrealized gain (loss) on financial assets at fair value through other comprehensive income 3420	Cost of unearned employee compensation 3490	
A1	Balance as of January 1, 2024	\$910,414	\$2,109,225	\$155,987	\$72,027	\$779,442	\$(109,329)	\$12,652	\$-	\$3,930,418
	Appropriation and distribution of 2023 earnings									
B1	Legal reserve			25,481		(25,481)				-
B3	Special reserve				24,650	(24,650)				-
B5	Cash dividends - common shares					(131,000)				(131,000)
D1	Net income for 2024 (Adjusted)(Note)					248,039				248,039
D3	Other comprehensive income (loss) for 2024					2,313	69,520	(19,195)		52,638
D5	Total comprehensive income (loss)	-	-	-	-	250,352	69,520	(19,195)	-	300,677
I1	Conversion of convertible bonds	186,794	696,254							883,048
M7	Changes in ownership interests in subsidiaries					(31,768)				(31,768)
Q1	Proceeds from disposal of equity instruments measured at fair value through other comprehensive income					(20,015)		20,015		-
Z1	Balance as of December 31, 2024 (Adjusted)(Note)	1,097,208	2,805,479	181,468	96,677	796,880	(39,809)	13,472	-	4,951,375
	Appropriation and distribution of 2024 earnings									
B1	Legal reserve			20,688		(20,688)				-
B5	Cash dividends - common shares					(165,000)				(165,000)
B17	Reversal of special reserve				(70,252)	70,252				-
D1	Net income for 2025					148,979				148,979
D3	Other comprehensive income (loss) for 2025					272	31,165	1,280		32,717
D5	Total comprehensive income (loss)	-	-	-	-	149,251	31,165	1,280	-	181,696
I1	Conversion of convertible bonds	910	3,646							4,556
M7	Changes in ownership interests in subsidiaries					(25,615)				(25,615)
T1	Restricted stock options for employees and others		3,625						(3,346)	279
Z1	Balance as of December 31, 2025	\$1,098,118	\$2,812,750	\$202,156	\$26,425	\$805,080	\$(8,644)	\$14,752	\$(3,346)	\$4,947,291

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

Note: The Company has completed the assessment of the fair value of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. on the day of gaining control.

Therefore, the parent-company-only statements of changes in equity for the year ended December 31, 2024, and the balance as of January 1, 2025, have been adjusted. For details, please refer to Note 6(9).

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

Global Tek Fabrication Co., Ltd.

Parent-Company-Only Statements of Cash Flows

For the Years Ended December 31, 2025 and 2024

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Item	2025	2024	Code	Item	2025	2024
AAAA	Cash flows from operating activities:			BBBB	Cash flows from investing activities:		
A10000	Net income before tax	\$152,940	\$277,805	B00020	Proceeds from disposal of financial assets at fair value through other comprehensive income	-	13,382
A20000	Adjustments:			B00040	Disposal (acquisition) of financial assets measured at amortized cost	700	(2,000)
A20010	Income and expense adjustments:			B01800	Acquisition of investment accounted for under equity method	(331,982)	(271,134)
A20100	Depreciation (including right-of-use assets)	79,646	71,811	B02700	Acquisition of property, plant and equipment	(92,253)	(12,364)
A20200	Amortization	7,437	4,143	B02800	Proceeds from disposal of property, plant and equipment	11	7,157
A20300	Expected credit loss (gain)	(606)	(51)	B03700	Decrease (increase) in refundable deposits	-	4,300
A20400	Net loss (gain) of financial assets at fair value through profit or loss	178	871	B04500	Acquisition of intangible assets	(6,269)	(4,378)
A20900	Interest expense	34,253	41,849	B06000	Decrease (increase) in financing lease payments receivable	3,155	8,350
A21200	Interest income	(26,913)	(51,288)	B07100	Increase in prepayments for equipment	(21,170)	(51,700)
A21300	Dividend income	-	(1,267)	BBBB	Net cash provided by (used in) investing activities	(447,808)	(308,387)
A21900	Cost of share-based payments awards	279	-				
A22300	Share of profit or loss of subsidiaries, associates and joint ventures accounted for under the equity method	(214,864)	(153,673)				
A22500	Loss (gain) on disposal of property, plant and equipment	2,085	527				
A23100	Loss (gain) on disposal of investment	-	(2,461)				
A29900	Loss (gain) on inventory valuation	(32,899)	11,700	CCCC	Cash flows from financing activities:		
A30000	Changes in operating assets and liabilities:			C00100	Increase in (repayment of) short-term loans	320,000	30,000
A31130	Notes receivables	3,288	2,797	C01600	Increase in long-term loans	360,000	100,000
A31150	Accounts receivables	(51,113)	(24,854)	C01700	Repayment of long-term loans	(357,001)	(107,716)
A31160	Accounts receivables - related parties	(1,091)	-	C03000	Increase (decrease) in guarantee deposits	-	(268)
A31180	Other receivables	6,005	(8,445)	C04020	Cash payments for the principal portion of the lease liabilities	(19,440)	(18,668)
A31190	Other receivables - related parties	(9,459)	2,195	C04500	Cash dividends paid	(165,000)	(131,000)
A31200	Inventories	32,542	54,271	CCCC	Net cash provided by (used in) financing activities	138,559	(127,652)
A31230	Prepayments	(6,149)	2,594				
A31240	Other current assets	5,892	(186)				
A32125	Contract liabilities	(7,977)	10,478	EEEE	Increase (decrease) in cash and cash equivalents	(260,081)	(42,511)
A32130	Notes payables	(107)	79	E00100	Cash and cash equivalents at beginning of period	1,215,517	1,258,028
A32150	Accounts payables	(2,160)	83,451	E00200	Cash and cash equivalents at end of period	\$955,436	\$1,215,517
A32160	Accounts payables - related parties	25,034	3,809				
A32180	Other payables	5,880	34,292				
A32190	Other payables - related parties	7,649	(2,254)				
A32230	Other current liabilities	(43)	(274)				
A32240	Net defined benefit liabilities	(192)	(265)				
A33000	Cash generated from (used in) operations	9,535	357,654				
A33100	Interest received	28,782	51,944				
A33200	Dividend received	57,383	61,347				
A33300	Interest paid	(32,100)	(31,276)				
A33500	Income tax paid	(14,432)	(46,141)				
AAAA	Net cash provided by (used in) operating activities	49,168	393,528				

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

English Translation of Financial Statements and a Report Originally Issued in Chinese

INDEPENDENT AUDITOR’S REPORT

To: The Board of Directors and Shareholders of
Global Tek Fabrication Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of Global Tek Fabrication Co., Ltd. (the “Company”) and its subsidiaries as of December 31, 2025 and 2024, the related consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended, and notes to the consolidated financial statements, including the summary of significant accounting policies (together referred to as “the consolidated financial statements”).

In our opinion, based on our audits and the reports of other auditors (please refer to the Other Matter – Making Reference to the Audit of a Component Auditor section of our report), the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of December 31, 2025 and 2024, and its consolidated financial performance and cash flows for the years then ended, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

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

Revenue Recognition

We determine that revenue recognition is one of the key audit matters. The Company's consolidated revenue amounted to NT\$4,976,319 thousand for the year ended December 31, 2025, which was a significant account to the Company's consolidated financial statements. The Company and its subsidiaries set up shipping warehouse at the customer's place. The inventory transfer involves the timing of fulfilling performance obligation and needs to be determined based on conditions enacted in the main sales contracts or sales orders. We therefore concluded that there are significant risks with respect to revenue recognition. Our audit procedures therefore include, but not limit to, evaluating the appropriateness of accounting policy regarding revenue recognition, assessing and testing the effectiveness of relevant internal controls related to the determination of revenue amount in the sales cycle, selecting samples from sales breakdown to perform test of details, including checking the consistency of the timing of revenue recognition and performance obligation satisfaction stated in the sale orders or agreements, selecting samples to execute sale cut-off tests for a period before and after the balance sheet date and verify the related certificates to confirm the reasonableness of the timing of transaction. We have also evaluated the appropriateness of the related operating revenue disclosures in Notes 4 and 6 to the consolidated financial statements.

Other Matter – Making Reference to the Audit of a Component Auditor

We did not audit the financial statements of certain subsidiaries of the Group, which were audited by other independent auditors. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those subsidiaries, is based solely on the reports of other auditors. The related total assets were NT\$1,311,380 thousand, representing 12.78% of the total consolidated assets, as of December 31, 2024. And the related net revenues of NT\$381,871 thousand, representing 7.96% of the consolidated net revenue for the year then ended.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company and its subsidiaries.

Auditor's 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 internal control of the Company and its subsidiaries.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company and its subsidiaries. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Other matters

We have audited and expressed an unqualified opinion and an unqualified opinion including an other matter paragraph on the parent-company-only financial statements of the Company as of and for the years then ended December 31, 2025 and 2024, respectively.

/s/Cheng, Ching-Piao

/s/Fu, Wen-Fang

Ernst & Young
March 12, 2026
Taipei, Taiwan,
Republic of China

Notices to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China on Taiwan 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 on Taiwan.

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Consolidated Balance Sheets

As of December 31, 2025 and 2024 (Adjusted)

(Amounts Expressed in Thousands of New Taiwan Dollars)

Assets			2025		2024 (Adjusted)(Note)	
Code	Accounts	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	4, 6(1)	\$2,089,586	20	\$1,938,702	19
1110	Financial assets at fair value through profit or loss	4, 6(2)	517	-	518	-
1136	Financial assets measured at amortized cost	4, 6(4), 8	39,645	-	134,825	1
1150	Notes receivables, net	4, 6(5), 8	231,661	2	261,149	3
1170	Accounts receivables, net	4, 6(6)	1,460,232	14	1,423,208	14
1180	Accounts receivables - related parties	6(6),7	-	-	-	-
1197	Financing lease payments receivable, net	4, 6(7)	7,135	-	30,026	-
1200	Other receivables		32,431	-	48,953	1
1210	Other receivables - related parties	7	-	-	54	-
1220	Income tax assets		9,116	-	216	-
1310	Inventories, net	4, 6(8)	1,125,564	11	1,112,913	11
1410	Prepayments		296,151	3	229,936	2
1470	Other current assets		4,217	-	10,325	-
11xx	Total current assets		<u>5,296,255</u>	<u>50</u>	<u>5,190,825</u>	<u>51</u>
	Non-current assets					
1510	Financial assets at fair value through profit or loss	4, 6(2)	25	-	203	-
1517	Financial assets at fair value through other comprehensive income	4, 6(3)	49,946	1	48,666	-
1535	Financial assets measured at amortized cost	4, 6(4), 8	3,115	-	8,110	-
1550	Investments accounted for using the equity method	4, 6(9)	-	-	-	-
1600	Property, plant and equipment	4, 6(10), 8, 9	4,285,235	41	3,962,305	39
1755	Right-of-use assets	4, 6(25)	639,898	6	686,617	7
1760	Investment property, net	4, 6(11)	10,440	-	11,004	-
1780	Intangible assets	4, 6(12)	121,120	1	114,954	1
1840	Deferred tax assets	4, 6(29)	104,101	1	130,877	1
1915	Prepayment for equipment		41,794	-	69,256	1
194D	Long-term financing lease payments receivable	4, 6(7)	957	-	16,614	-
1990	Other non-current assets	4, 6(14), 8	21,470	-	20,831	-
15xx	Total non-current assets		<u>5,278,101</u>	<u>50</u>	<u>5,069,437</u>	<u>49</u>
1xxx	Total Assets		<u>\$10,574,356</u>	<u>100</u>	<u>\$10,260,262</u>	<u>100</u>

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

Note: The Group has completed the assessment of the fair value of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. on the day of gaining con

Therefore, the consolidated balance sheets as of December 31, 2024, has been adjusted. For details, please refer to Note 6(31).

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Consolidated Balance Sheets(Continued)

As of December 31, 2025 and 2024 (Adjusted)

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Liabilities and Equity		2025		2024 (Adjusted)(Note)	
	Accounts	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	6(15), 8	\$1,007,988	10	\$517,262	5
2130	Contract liabilities	4, 6(23)	16,260	-	46,010	1
2150	Notes payables		123,306	1	173,341	2
2170	Account payables		748,810	7	739,958	7
2180	Account payables - related parties	7	-	-	6,221	-
2200	Other payables	6(16)	658,295	6	630,147	6
2220	Account payables - related parties	7	-	-	31,862	1
2230	Current income tax liabilities	4	9,925	-	15,974	-
2280	Lease liabilities	4, 6(25)	26,339	-	26,475	-
2321	Current portion of bonds payable	4, 6(17)	40,899	1	100	-
2322	Current portion of long-term loans	4, 6(18), 8	189,544	2	452,758	4
2399	Other current liabilities		6,023	-	4,843	-
21xx	Total current liabilities		<u>2,827,389</u>	<u>27</u>	<u>2,644,951</u>	<u>26</u>
	Non-current liabilities					
2530	Corporate bonds payable	4, 6(17)	-	-	44,587	-
2540	Long-term loans	4, 6(18), 8	1,875,314	18	1,674,479	16
2570	Deferred income tax liabilities	4, 6(29)	252,445	2	259,947	3
2580	Lease liabilities	4, 6(25)	550,284	5	574,172	6
2600	Other non-current liabilities	4, 6(19), 6(20)	32,450	-	12,496	-
25xx	Total non-current liabilities		<u>2,710,493</u>	<u>25</u>	<u>2,565,681</u>	<u>25</u>
2xxx	Total liabilities		<u>5,537,882</u>	<u>52</u>	<u>5,210,632</u>	<u>51</u>
31xx	Equity Attributable to Shareholders of the Parent					
3100	Capital					
3110	Common stock		1,098,118	10	1,097,208	11
3200	Capital Surplus	6(21)	2,812,750	27	2,805,479	27
3300	Retained Earnings					
3310	Legal Reserve	6(21)	202,156	2	181,468	2
3320	Special Reserve		26,425	-	96,677	1
3350	Unappropriated Earnings		805,080	8	796,880	8
3400	Other components of equity		2,762	-	(26,337)	-
36xx	Non-controlling interests					
3xxx	Total equity		<u>5,036,474</u>	<u>48</u>	<u>5,049,630</u>	<u>49</u>
3x2x	Total liabilities and equity		<u>\$10,574,356</u>	<u>100</u>	<u>\$10,260,262</u>	<u>100</u>

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

Note: The Group has completed the assessment of the fair value of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. on the day of gaining control.

Therefore, the consolidated balance sheets as of December 31, 2024, has been adjusted. For details, please refer to Note 6(31).

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Consolidated Statements of Comprehensive Income

For the Years Ended December 31, 2025 and 2024 (Adjusted)

(Amounts Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

Code	Accounts	Notes	2025		2024 (Adjusted)(Note)	
			Amount	%	Amount	%
4000	Operating revenues	4, 6(23), 7	\$4,976,319	100	\$4,797,370	100
5000	Operating costs		<u>(3,874,258)</u>	<u>(78)</u>	<u>(3,756,449)</u>	<u>(78)</u>
5900	Gross profit		<u>1,102,061</u>	<u>22</u>	<u>1,040,921</u>	<u>22</u>
	Operating expenses	7				
6100	Sales and marketing		(281,584)	(6)	(317,464)	(7)
6200	General and administrative		(420,824)	(8)	(367,172)	(8)
6300	Research and development		(191,122)	(4)	(177,366)	(4)
6450	Expected credit (losses) gains	6(24)	<u>11,719</u>	<u>-</u>	<u>(21,443)</u>	<u>-</u>
6900	Total operating expenses		<u>(881,811)</u>	<u>(18)</u>	<u>(883,445)</u>	<u>(19)</u>
6900	Operating income		<u>220,250</u>	<u>4</u>	<u>157,476</u>	<u>3</u>
	Non-operating incomes and expenses					
7100	Interest income	6(27), 7	36,300	1	68,257	1
7010	Other revenue	6(27), 7	119,953	3	122,554	3
7020	Other gains and losses	6(27), 7	(93,267)	(2)	3,751	-
7050	Finance costs	6(27)	(81,364)	(2)	(78,052)	(1)
7060	Share of profit or loss of associates and joint ventures accounted for under the equity method	6(9)	-	-	5,105	-
7000	Total non-operating income and expenses		<u>(18,378)</u>	<u>-</u>	<u>121,615</u>	<u>3</u>
7900	Income before income tax		201,872	4	279,091	6
7950	Income tax expense	4, 6(29)	<u>(64,649)</u>	<u>(1)</u>	<u>(82,231)</u>	<u>(2)</u>
8200	Net income		<u>137,223</u>	<u>3</u>	<u>196,860</u>	<u>4</u>
8300	Other comprehensive income (loss)	6(28)				
8310	Items that not be reclassified to profit or loss					
8311	Remeasurements of defined benefit plans		272	-	2,313	-
8316	Unrealized gain (loss) on equity instrument investment measured at fair value through other comprehensive income		1,280	-	(19,195)	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of foreign operations		<u>31,401</u>	<u>-</u>	<u>69,226</u>	<u>1</u>
	Total other comprehensive income (loss), net of tax		<u>32,953</u>	<u>-</u>	<u>52,344</u>	<u>1</u>
8500	Total comprehensive income (loss)		<u>\$170,176</u>	<u>3</u>	<u>\$249,204</u>	<u>5</u>
8600	Net income attributable to:					
8610	Shareholders of the parent		\$148,979	3	\$248,039	5
8620	Non-controlling interests		<u>(11,756)</u>	<u>-</u>	<u>(51,179)</u>	<u>(1)</u>
			<u>\$137,223</u>	<u>3</u>	<u>\$196,860</u>	<u>4</u>
8700	Comprehensive income attributable to:					
8710	Shareholders of the parent		\$181,696	4	\$300,677	6
8720	Non-controlling interests		<u>(11,520)</u>	<u>(1)</u>	<u>(51,473)</u>	<u>(1)</u>
			<u>\$170,176</u>	<u>3</u>	<u>\$249,204</u>	<u>5</u>
9750	Earnings per share - basic (in NT\$)	6(30)	<u>\$1.36</u>		<u>\$2.48</u>	
9850	Earnings per share - diluted (in NT\$)	6(30)	<u>\$1.35</u>		<u>\$2.31</u>	

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

Note: The Group has completed the assessment of the fair value of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. on the day of gaining control.

Therefore, the consolidated statements of comprehensive income (loss) for the year ended December 31, 2024, has been adjusted, reducing the net income after tax in the amount of NT\$12,508 thousand.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Consolidated Statements of Changes in Equity

For the Years Ended December 31, 2025 and 2024 (Adjusted)

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Item	Equity Attributable to Shareholders of the Parent										Total Equity
		Common Stock	Capital Surplus	Retained Earnings			Other Components of equity			Total	Non-controlling Interests	
				Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange differences on translation of foreign operations	Unrealized gain (loss) on financial assets at fair value through other comprehensive income (loss)	Cost of unearned employee compensation			
3100	3200	3310	3320	3350	3410	3420	3490	31XX	36XX	3XXX		
A1	Balance as of January 1, 2024	\$910,414	\$2,109,225	\$155,987	\$72,027	\$779,442	\$(109,329)	\$12,652	\$-	\$3,930,418	\$-	\$3,930,418
	Appropriation and distribution of 2023 earnings:											
B1	Legal Reserve			25,481		(25,481)				-		-
B3	Special Reserve				24,650	(24,650)				-		-
B5	Cash dividends - common shares					(131,000)				(131,000)		(131,000)
D1	Net income for 2024 (Adjusted) (Note)					248,039				248,039	(51,179)	196,860
D3	Other comprehensive income (loss) for 2024					2,313	69,520	(19,195)		52,638	(294)	52,344
D5	Total comprehensive income (loss)	-	-	-	-	250,352	69,520	(19,195)	-	300,677	(51,473)	249,204
I1	Conversion of convertible bonds	186,794	696,254							883,048		883,048
O1	Non-controlling interests increase (decrease)										117,960	117,960
M7	Change in ownership interests in subsidiaries					(31,768)				(31,768)	31,768	-
Q1	Disposal of equity instruments measured at fair value through other comprehensive income					(20,015)		20,015		-		-
Z1	Balance as of December 31, 2024 (Adjusted) (Note)	1,097,208	2,805,479	181,468	96,677	796,880	(39,809)	13,472	-	4,951,375	98,255	5,049,630
	Appropriation and distribution of 2024 earnings											
B1	Legal Reserve			20,688		(20,688)				-		-
B5	Cash dividends - common shares					(165,000)				(165,000)		(165,000)
B17	Reversal of special reserve				(\$70,252)	70,252				-		-
D1	Net income for 2025					148,979				148,979	(11,756)	137,223
D3	Other comprehensive income (loss) for 2025					272	31,165	1,280	-	32,717	236	32,953
D5	Total comprehensive income (loss)	-	-	-	-	149,251	31,165	1,280	-	181,696	(11,520)	170,176
I1	Conversion of convertible bonds	910	3,646							4,556		4,556
M7	Change in ownership interests in subsidiaries					(25,615)				(25,615)	2,448	(23,167)
T1	Restricted stock units for employees and others		3,625						(3,346)	279	-	279
Z1	Balance as of December 31, 2025	\$1,098,118	\$2,812,750	\$202,156	\$26,425	\$805,080	\$(8,644)	\$14,752	\$(3,346)	\$4,947,291	\$89,183	\$5,036,474

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

Note: The Group has completed the assessment of the fair value of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. on the day of gaining control.

Therefore, the consolidated statements of changes in equity for the year ended December 31, 2024, and the balance as of January 1, 2025, have been adjusted. For details, please refer to Note 6(31).

English Translation of Consolidated Financial Statements Originally Issued in Chinese

Global Tek Fabrication Co., Ltd. and Subsidiaries

Consolidated Statements of Cash Flows

For the Years Ended December 31, 2025 and 2024 (Adjusted)

(Amounts Expressed in Thousands of New Taiwan Dollars)

Code	Item	2025	2024 (Adjusted) (Note)	Code	Item	2025	2024 (Adjusted) (Note)
AAAA	Cash flows from operating activities:			BBBB	Cash flows from investing activities:		
A10000	Net income before tax	\$201,872	\$279,091	B00010	Acquisition of financial assets at fair value through other comprehensive income	-	(683)
A20000	Adjustments:			B00020	Proceeds from disposal of financial assets measured at fair value through other comprehensive income	-	13,382
A20010	Income and expense adjustments:			B00040	Acquisition of financial assets measured at amortized cost	100,175	(140,123)
A20100	Depreciation (including right-of-use assets)	336,436	269,519	B01800	Acquisition of investment accounted for under equity method	-	(69,750)
A20200	Amortization	15,630	18,537	B02200	Acquisition of property, plant and equipment	(468,535)	(255,722)
A20300	Expected credit losses (gain)	(11,719)	21,443	B02700	Acquisition of subsidiary(net of cash received)	-	111,999
A20400	Net loss (gain) of financial assets at fair value through profit or loss	179	906	B02800	Proceeds from disposal of property, plant and equipment	4,240	8,029
A20900	Interest expense	81,364	78,052	B03700	Decrease (increase) in refundable deposits	411	(1,751)
A21200	Interest income	(36,300)	(68,257)	B04300	Decrease (increase) in other receivables - related parties	-	17,646
A21300	Dividend income	-	(1,267)	B04500	Acquisition of intangible assets	(8,734)	(6,480)
A21900	Cost of share-based payments awards	279	-	B06000	Decrease (increase) in financing lease payments receivable	39,214	35,986
A22300	Share of profit or loss of associates and joint ventures accounted for under the equity method	-	(5,105)	B07100	Increase in prepayments for equipment	(137,415)	(180,664)
A22500	Loss (gain) on disposal of property, plant and equipment	4,183	26,278	BBBB	Net cash provided by (used in) investing activities	(470,644)	(468,131)
A23100	Loss(gain) on disposal of investment	-	(11,572)				
A23700	Impairment loss (gain) on non-financial assets	-	95,929				
A29900	Loss on inventory valuation	(25,280)	54,834				
A29900	Gain on government grants	(1,323)	(1,219)				
A30000	Changes in operating assets and liabilities:			CCCC	Cash flows from financing activities:		
A31130	Notes receivables	29,488	(103,152)	C00100	Increase in (repayment of) short-term loans	490,726	103,624
A31150	Accounts receivables	(25,564)	(72,107)	C01600	Increase in long-term loans	576,775	100,000
A31180	Other receivables	14,295	23,709	C01700	Repayment of long-term loans	(641,368)	(187,922)
A31200	Inventories	11,500	16,164	C03000	Increase (decrease) in guarantee deposits	(401)	1,908
A31230	Prepayments	(63,982)	(30,034)	C04020	Cash payments for the principal portion of the lease liabilities	(43,559)	(35,740)
A31240	Other current assets	6,108	(3,857)	C04500	Cash dividends paid	(165,000)	(131,000)
A32125	Contract liabilities	(29,750)	11,093	C05800	Increase (decrease) in non-controlling interests	(23,167)	605
A32130	Notes payables	(50,035)	1,681	CCCC	Net cash provided by (used in) financing activities	194,006	(148,525)
A32150	Accounts payable	2,631	(26,243)				
A32180	Other payables	25,363	85,257	DDDD	Effect of exchange rate changes	36,870	42,916
A32190	Other payables - related parties	-	(18,038)				
A32230	Other current liabilities	1,180	(988)				
A32240	Net defined benefit liabilities	(580)	(1,144)				
A32250	Deferred revenue	1,818	-				
A33000	Cash generated from (used in) operations	487,793	639,510	EEEE	Increase (decrease) in cash and cash equivalents	150,884	(26,636)
A33100	Interest received	37,732	66,465	E00100	Cash and cash equivalents at beginning of period	1,938,702	1,965,338
A33200	Dividend received	-	1,267	E00200	Cash and cash equivalents at end of period	\$2,089,586	\$1,938,702
A33300	Interest paid	(64,392)	(60,802)				
A33500	Income tax paid	(70,481)	(99,336)				
AAAA	Net cash provided by (used in) operating activities	390,652	547,104				

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

Note: The Group has completed the assessment of the fair value of AvioCast Inc. and Global Tek (Suzhou) Precision Industry Co., Ltd. on the day of gaining control. Therefore, the consolidated statements of cash flows for the year ended December 31, 2024, has been adjusted.

Global Tek Fabrication Co., Ltd.
Rules of Procedure for Shareholders' Meetings

Article 1

The rules are formulated in accordance with article 5 of the governance practice rules of listed and over-the-counter companies for compliance, to establish sound shareholders' meeting governance system, perfect supervision function and enhance management mechanism.

Article 2

The rules of procedure for shareholders' meeting of the Company shall follow these rules, unless otherwise stipulated by law or Articles of Incorporation.

Article 3

Unless otherwise stated by regulations, the shareholders' meeting is convened by the Board of Directors.

Changes to the method of convening the shareholders' meeting shall be subject to a resolution by the Board of Directors and shall be made no later than before the notice of the shareholders' meeting is sent.

Thirty days before the Company convenes a general shareholders' meeting or 15 days before an extraordinary shareholders' meeting, the Company shall prepare electronic files of the meeting notice, proxy form, information on proposals for ratification, matters for discussion, election or dismissal of directors, and other matters on the shareholders' meeting agenda and upload them to the Market Observation Post System (MOPS). And it shall prepare the meeting handbook and supplemental data of shareholders' meeting in electronic files and send to open information observation station 21 days before regular shareholders' meeting or 15 days before interim shareholders' meeting. Fifteen days before the Company convenes a shareholders' meeting, it shall prepare the shareholders' meeting agenda handbook and supplementary materials and make them available for the shareholders to obtain and review at any time. In addition, the handbook shall be displayed at the Company and its stock affairs agency.

The Company shall provide said handbook and supplementary materials mentioned in the preceding paragraph to the shareholders on the day of the shareholders' meeting in the following methods:

- I. When a physical shareholders' meeting is convened, such materials shall be distributed on-site at the shareholders' meeting.
- II. When a physical shareholders' meeting is convened, along with a video conference held at the same time, such materials shall be distributed on-site at the shareholders' meeting, and an electronic file of such materials shall be uploaded to the video conference platform.
- III. When a shareholders' meeting is convened by video conference, an electronic file of such materials shall be sent to the video conference 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.

Matters pertaining to election or dismissal of directors, change of the Charter, reduction of capital, application for cessation of public offering, lifting of the non-compete clause for the Company' directors, capital increase from earnings, capitalization of capital surplus, dissolution, merger, spin-off, or any matters as set forth in Paragraph 1 of Article 185, Articles 26-1 and Article 43-6 of the Securities and Exchange Act, as well as Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed and explained in the reasons for convening the meeting and cannot be proposed through an extempore motion.

When general re-elections of directors and the terms of their appointment have been specified on the meeting notice, the terms of directors' appointment may not be altered through raising an extraordinary motion or other methods after the elections have been held at the Shareholders' Meeting.

Shareholders holding more than one percent of the total number of issued shares may propose one motion to the Company. If more than one motions are proposed, such proposal will not be accepted. The proposal submitted by another shareholder which falls under any of the circumstances specified in Article 172-1, Item 4 of the Company Act shall not be included in the agenda by the Board of Directors.

A shareholder may submit a suggestive proposal which urge Aurora to promote the public interest or fulfill its social responsibilities. The said proposal shall be limited to one proposal in terms of the procedure in accordance with the Article 172-1 of the Company Act. Any proposal in excess shall be excluded from the agenda.

The Company shall announce the acceptance of shareholders' proposals, the written or electronic means of acceptance, the place of acceptance and the period of acceptance no less than ten days prior to the date of cessation of stock transfer prior to the regular shareholders' meeting; the period of acceptance shall not be less than ten days.

Proposed motions by shareholders are limited to 300 words. If the proposal exceeds 300 words, the proposal will not be included in the agenda; the proposing shareholder should attend the regular shareholders' meeting in person or by proxy and participate in the discussion of the proposed motion.

The Company shall notify the proposing shareholder of the results of processing prior to the date of the notice of the shareholders' meeting and list the motion that complies with the requirements of this Article in the notice of the meeting. For shareholder proposals that are not included in the motion, the Board of Directors shall state the reasons for non-inclusion at the shareholders' meeting.

Article 4

A shareholder may appoint a proxy to attend a shareholders' meeting on his/her behalf by presenting a power of attorney printed by the Company stating therein the scope of power authorized to the proxy.

A shareholder shall issue one power of attorney, limited to one person, which shall be delivered to the Company five days prior to the shareholders' meeting, and in the event of duplicate proxies, the first to be delivered shall prevail. However, this restriction does not apply to the withdrawal of prior proxy engagements.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy revocation shall be submitted to the Company 2 business days before the meeting date. If the revocation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

After the service of the power of attorney of a proxy to the Company, in case the Shareholder issuing the said proxy intends to attend the Shareholders' Meeting by means of visual communication, a proxy rescission notice shall be filed with the Company two days prior to the date of the Shareholders' Meeting as scheduled in the notice of convening the Shareholders' Meeting so as to rescind the proxy at issue, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 5

The Shareholders' Meeting shall be convened at the place where the Company is located or a venue that facilitates the attendance of shareholders and is suitable for the convening of the Shareholders' Meeting. The time of the meeting shall not be earlier than 9:00 a.m. or later than 3:00 p.m., and the opinions of Independent Directors shall be fully taken into consideration.

When the Company convenes a video shareholders' meeting, it is not subject to the aforementioned place of convening.

Article 6

The Company shall state, in the meeting notice, the sign-in time and place for shareholders, solicitors, and proxies (hereinafter referred to as "shareholders"), and other matters that shall be noted.

The aforementioned Shareholder shall register at least 30 minutes prior to the commencement of the meeting; the registration place shall be clearly marked and appropriate and competent personnel shall be dispatched to handle the registration; for the Shareholders' Meeting by means of visual communication, registration shall be accepted on the video conferencing platform of the Shareholders' Meeting 30 minutes prior to the commencement of the meeting. Shareholders who have completed the registration shall be deemed to have attended the Shareholders' Meeting in person.

Shareholders shall attend the Shareholders' Meeting by presenting their attendance cards, attendance sign-in cards or other attendance certificates, and the Company shall not arbitrarily add any requirements for presenting other supporting documents to the certification documents of shareholders in attendance; solicitors who solicit the power of attorney shall carry their identification documents for verification purposes.

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

The Company shall deliver the manual for Shareholders' Meeting proceedings, annual report, attendance cards, speaker's slip, votes and other meeting information to Shareholders present at the Shareholders' Meeting. If there is an election of Director, a separate election ballot shall be attached.

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 attends a shareholders' meeting as proxy, it may designate only one person to represent it in the meeting.

If the Shareholders' Meeting is held by means of visual communication, Shareholders who wish to attend the meeting by means of visual communication shall register with the Company two days prior to the convening of the Shareholders' Meeting.

If the shareholders' meeting is convened by video conference, the Company shall upload the meeting agenda handbook, annual report, and other relevant materials to the video conference at least 30 minutes prior to the start of the meeting and continue to disclose them till the end of the meeting.

Article 7

When the Company convenes the shareholders' meeting by video conference, the information below shall be stated in the meeting notice.

- I. Shareholders' methods of participating in the video conference and exercising their rights.
- II. The response to the obstacles to the video conference platform or to the participation in the video conference due to natural disasters, incidents, or other force majeure events shall include at least the following:
 - (I) The time and the date of the next meeting when the meeting needs to be postponed or resumed as such obstacles cannot be resolved.
 - (II) Shareholders who did not register to participate in the original shareholders' meeting by video conference shall not participate in the meeting to be postponed or resumed.
 - (III) When a physical shareholders' meeting is convened, along with a video conference held at the same time, if the video conference cannot continue, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches

the number as required by law, the shareholders' meeting shall continue. For shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance, and they shall be deemed to abstain for all motions resolved at the shareholders' meeting.

(IV) The handling method in the event that the resolution results of all motions have been announced, while extempore motions have not been resolved.

III. When a shareholders' meeting is to be convened by video conference, appropriate alternatives to shareholders who have difficulty participating in the meeting by video means shall be specified.

Article 8

If the Shareholders' Meeting is convened by the Board of Directors, the Chairman of the Board of Directors shall be the Chairman of the meeting. If the Chairman requests leave or is unable to exercise his powers for any reason, the Vice-chairman shall serve on his behalf. If there is no Vice-chairman or the Vice-chairman also requests leave or is unable to exercise his powers for any reason, the Chairman shall appoint an Executive Director to serve on his behalf. If there is no Executive Director, a Director shall be appointed to serve on his behalf. If there is no Executive Director, a Director shall be appointed to serve on his behalf. If the Chairman does not appoint any person to serve on his behalf, each of the Executive Director or Director shall appoint a person to serve on his behalf.

The Executive Director or Director who serves as the Chairman of the meeting as stipulated in the preceding paragraph shall be the one who has been in office for more than six months and is an expertise in the financial and business conditions of the Company. The same shall apply to the representative of a Director of a corporation who serves as the Chairman of the meeting. The shareholders' meeting convened by board of directors is better to be chaired by the chairman himself and attended by more than half of all directors and one representative from various functional committees, and the attendance has to be recorded in the minute book.

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.

The Company may appoint its attorneys, certified public accountants, or related persons to attend a Shareholders' Meeting with a non-voting capacity.

Article 9

The Company shall make continuous and uninterrupted audio and video recordings of the shareholders' debriefing process, the proceedings of the meeting and the entire polling and counting processes from the commencement of the shareholders' debriefing.

The aforementioned audio-visual data shall be kept for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

If the Shareholders' Meeting is held by means of visual communication, the Company shall record and keep the information on registration, registration, registration, questioning, voting and voting results of the Shareholders, and make continuous and uninterrupted audio and video recordings of the entire video conference.

The above-mentioned materials and audio and video recordings shall be properly kept by the Company during the period of its existence, and the audio and video recordings shall be provided to those who are entrusted to handle the video conference affairs for storage.

If a shareholders' meeting is convened by video conference, the Company is advised to make an audio and video recording of the back-end interface of the video conference platform.

Article 10

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be counted according to the shares indicated in the sign-in book or the sign-in cards handed in and the sign-in record on the video conferencing platform plus the number of shares whose voting rights are exercised in writing or by electronic means. When the time of a meeting has arrived, the Chairman shall announce the commencement of the meeting and at the same time the number of non-voting rights and the number of shares in attendance.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairman may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If there are still not enough Shareholders representing more than one-third of the total number of issued shares present after two rounds of postponement, the Chairman shall announce adjournment of the meeting; if the Shareholders' Meeting is held by means of visual communication, the Company shall also announce the adjournment of the meeting on the video conferencing platform of the Shareholders' Meeting.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, they may make a false resolution in accordance with the provisions of Article 175, paragraph 1 of the Company Law, and notify each shareholder to convene a shareholders' meeting within one month. The shareholders' meeting shall be convened by video conference, and the shareholders who wish to attend by video conference shall re-register with 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 11

If a shareholders' meeting is convened by the Board of Directors, the agenda shall be determined by the Board of Directors and the relevant motions (including provisional motions and amendments to original motions) shall be voted on a case-by-case basis, and the meeting shall proceed in accordance with the scheduled agenda, which shall not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.

Before closing the proceedings (including extempore motion) on the scheduled agenda of the above two items, the chairperson shall not announce adjournment at his own discretion; If the chairman announces adjournment by violating the proceedings rules, other members in the board shall quickly assist the attending shareholders in recommending one person as chairperson through permission of more than half of voting shareholders according to legal procedures and proceed with the meeting.

The chairperson shall give the opportunity to fully explain and discuss the proposals, as well as the amendments or motions proposed by the shareholders. When the chairperson is of the opinion that a proposal has been sufficiently discussed to a degree of putting to a vote, the chairperson may announce the discussion closed and bring the proposal to vote. The chairperson shall also allocate sufficient time for voting.

Article 12

Before the attending shareholders make any speech, they need to firstly fill in the speech tenet, shareholder account (attendance certificate S/N) and account name, and the speech order will be determined by the chairperson.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. If the contents of speech are inconsistent with the contents of speaker's slip, the contents of speech 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 five minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When a shareholder is giving a speech, the other shareholders shall not interrupt unless they have obtained the prior consent from the chairman and the said shareholder, and the chairman shall prevent others from interrupting.

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 a shareholder has given a speech, the chairman may personally or designate relevant person to respond.

If the Shareholders' Meeting is by means of visual communication, the Shareholders participating by means of visual communication may, after the Chairman announces the commencement of the meeting and before the adjournment of the meeting, ask questions by text on the video conferencing platform of the Shareholders' Meeting. The number of questions for each proposal shall not exceed two times, each time being limited to 200 words, and the provisions of Items 1 to 5 shall not apply.

If such questions in the preceding paragraph are not in violation of the regulations or not outside the scope of the motions, it is advisable to disclose such questions on the video conference platform.

Article 13

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

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

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as 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 3 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 14

Shareholders have one voting power for every share; however, those limited or without voting power according to paragraph 2 of Article 179 of the Company Act are not subject to the provision.

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 shall be regarded as having personally attended the meeting. However, abstentions will be deemed for any extraordinary motions at that shareholders' meeting and amendments to the original proposals. Therefore, the Company should avoid proposing extraordinary motions and amendments to the original proposals.

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

If, after exercising the right to vote in writing or electronically, the Shareholders wish to attend the Meeting in person or via video conferencing, they shall revoke their intention to exercise the right to vote in writing or electronically in the same manner as they have exercised the right to vote in writing or electronically two days before the meeting of the Shareholders; in the event of such revocation, the right to vote in writing or electronically 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.

The decision by vote upon motion shall only be approved by the consent of more than half of the voting power of the shareholders present, unless otherwise stipulated by the Company Act or the Articles of Incorporation of the Company. At the time of a vote, for each proposal, the chairperson or a person designated by the chairperson 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.

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

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 is made for the vote.

When the Company convenes a shareholders' meeting via video conferencing, the shareholders participating via video conferencing shall vote on each proposal resolution and election

proposals through the video conference platform after the chairman announces the start of the meeting, and shall complete the voting before the chairman announces the conclusion of the voting, and any delay shall be deemed as abstention.

The convener of the shareholders' meeting via video conferencing shall, after the Chairman announces the conclusion of the voting, count the votes in one go and announce the results of the voting and election.

When the Company convenes a video conference to assist the shareholders' meeting, shareholders who have registered to attend the shareholders' meeting via video conferencing in accordance with the provisions of Article 6 and who wish to attend the physical shareholders' meeting in person shall cancel the registration in the same manner as the registration two days before the shareholders' meeting; those who have cancelled after the expiration of the time limit may only attend the shareholders' meeting via video conferencing.

A person who has exercised his voting rights in writing or electronically, has not withdrawn his/her expression of intention and has participated in the shareholders' meeting via video conferencing shall not exercise his/her voting rights in respect of the original proposal or propose amendments to the original proposal or exercise his/her voting rights in respect of the amendment to the original proposal except in the case of a temporary motion.

Article 15

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

The election ballots for the aforementioned election shall be sealed and signed by the scrutineers and kept in a safe place for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 16

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 termination of the meeting. The meeting minutes may be produced and distributed in electronic form.

The distribution of the meeting minutes as described in the preceding paragraph can be done through a public announcement on the Market Observation Post System.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, methods by which resolutions were adopted (and the weighted number of votes), and a summary of the deliberations and their results. In case elections were held, the

weighted number of votes received by each nominee shall be disclosed. The minutes shall be retained for the duration of the existence of this Corporation.

The minutes of the shareholders' meeting shall, in addition to the matters to be recorded in accordance with the foregoing, contain the starting and ending time of the meeting, the manner in which the meeting was held, the names of the chairman and the minutes-taker, and the handling methods and outcomes of malfunctioning of the video conference platform or the participation via video conferencing due to natural disasters, change of circumstances or other force majeure events.

If the Company convenes the shareholders' meeting via video conferencing, in addition to complying with the provisions of the preceding paragraph, it shall also specify in the minutes of the meeting the alternative measures provided to the shareholders who have difficulty participating in the meeting via video conferencing.

Article 17

The number of shares solicited by the requester, the number of shares represented by the Entrusted Agent and the number of shares presented by shareholders in writing or electronically shall be clearly disclosed in the meeting venue by the Company on the day of the meeting in a statistical form prepared in accordance with the prescribed format; if the shareholders' meeting is held via video conferencing, the Company shall upload the aforesaid information to the video conference platform of the meeting at least thirty minutes before the meeting and continue to disclose it until the end of the meeting.

If the Company convenes the shareholders' meeting via video conferencing, when announcing the commencement of the meeting, it shall disclose the total number of shares of the shareholders present on the video conference platform. The same shall apply if the total number of shares and voting rights of the shareholders present at the meeting are counted separately.

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

Article 18

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 microphones and loudspeakers 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 19

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.

Before closing proceedings (including extempore motion) on the scheduled agenda at shareholders' meeting, the meeting shall make resolution to seek another venue for meeting if the current venue does not allow for continuous use.

A resolution may be adopted at a Shareholders' Meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 20

If the shareholders' meeting is held via video conferencing, the Company shall disclose the voting results and election results of each proposal to the conveners of the shareholders' meeting on the video conference platform as required immediately after the voting, and shall disclose them continuously for at least fifteen minutes after the Chairman announces the adjournment of the meeting.

Article 21

When the Company convenes the shareholders' meeting via video conferencing, the chairman and the minutes-taker shall be at the same place in the country and the chairman shall announce the address of such place at the time of the meeting.

Article 22

If the shareholders' meeting is held via video conferencing, the Company may provide a simple connection test for shareholders before the meeting, and provide relevant services immediately before and during the meeting to assist in handling technical communication problems.

If the shareholders' meeting is convened via video conferencing, the chairman shall, at the time of announcing the commencement of the meeting, separately declare that, except for the circumstances specified in Rule 44 (24) of the Rules Governing the Treatment of Shareholders in Companies Publicly Offering Shares that require no adjournment or continuation of the meeting, prior to announcing the closing of the meeting by the chairman, due to natural disasters, change of events or other force majeure circumstances that have caused the video conference platform or video participation to fail for more than thirty minutes, the date of the meeting shall be adjourned or resumed within five days, and the provisions of Article 182 of the Company Act shall not apply.

In the event of an adjournment or resumption of the meeting as specified in the preceding paragraph, shareholders who have not registered to participate in the original shareholders' meeting via video conferencing shall not participate in the adjourned or resumed meeting.

For the adjourned or resumed meeting as specified in Paragraph 2, the number of shares, voting rights and election rights exercised at the original shareholders' meeting shall be included in the total number of shares, voting rights and election rights of shareholders present at the adjourned or resumed meeting for those shareholders who have registered to attend the original shareholders' meeting via video conferencing and have completed sign-in for the meeting, but have not attended the adjourned or resumed meeting.

When adjourning or resuming the Shareholders' Meeting in accordance with the second paragraph, proposals that have completed voting and counting and have announced the results of voting or the list of directors shall not be subject to re-discussion and resolution.

When the Company holds the shareholders' meeting with assistance of video conferencing and the video conference fail to continue as specified in Paragraph 2, if the total number of shares present still reaches the legal quorum for the shareholders' meeting after deducting the number of shares represented by shareholders attending via video conferencing, the shareholders' meeting shall continue without any adjournment or resumption of the meeting in accordance with the Paragraph 2.

In the event that the meeting shall be resumed as specified in the preceding paragraph, the number of shares represented by shareholders participating in the shareholders' meeting via video shall be included in the total number of shares of shareholders present, but they shall be deemed to be abstained for all proposals at that meeting.

The Company's adjournment or resumption of the meeting in accordance with Paragraph 2 shall be subject to the provisions set out in Article 44 (27) of the Rules for the Treatment of Shareholders of Companies Publicly Offering Stock, and the relevant advance operations shall be conducted in accordance with the original date of the shareholders' meeting and the provisions of each such article.

During the period when the publicly offering company attending the shareholders' meeting uses the latter paragraph of Article 12 and Item 3 of Article 13 of the Entrustment Letter Rules, Article 44-5 (2), Article 44-15 and Article 44-17 (1) of the Rules for the Treatment of Shares of Companies Publicly Offering Shares, the Company shall adjourn or resume the meeting in accordance with the provisions of Item 2.

Article 23

When the Company convenes the shareholders' meeting via video conferencing, it shall provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting via video conferencing.

Article 24

The Rules shall be implemented after having been approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 25

These Rules were established on June 23, 2022.

Global Tek Fabrication Co., Ltd.

Articles of Incorporation

Chapter I General Provisions

Article 1: The Company is organized in accordance with the provisions of the Company Act, and is named "Global Tek Fabrication Co., Ltd." in English.

Article 2: The business to be operated by the Company is as follows:

1. C805050 Industrial Plastic Products Manufacturing
2. CA01030 Iron and steel
3. CA01050 Steel secondary processing
4. CA01090 Aluminum casting
5. CA01100 Aluminum rolling, drawing and extruding
6. CA01120 Copper casting
7. CA01990 Other non-ferrous metal basic industries
8. CA02010 Metal Structure and Construction Component Manufacturing
9. CA02030 Manufacturing of screws, nuts, screws, nails and other products
10. CA02040 Spring Manufacturing
11. CA02050 Valve Manufacturing
12. CA02070 Lock industry
13. CA02080 Metal forging
14. CC01010 Power generation, transmission and distribution machinery manufacturing
15. CC01020 wire and cable manufacturing
16. CC01030 Electrical Appliances and Audiovisual Electronics Manufacturing
17. CC01040 Lighting equipment manufacturing
18. CC01060 Wired Communication Equipment and Apparatus Manufacturing
19. CC01070 Telecommunication Equipment and Apparatus Manufacturing
20. CC01080 Manufacturing of Electronic Component
21. CC01090 Cell manufacturing
22. CC01110 Manufacturing of Computers and its Peripherals
23. CC01120 Data Storage Media Manufacturing and Duplicating
24. CD01020 Tramway cars and components manufacturing
25. CD01030 Automobiles and Parts Manufacturing
26. CE01010 General Instrument Manufacturing
27. CP01010 Hand Tool Manufacturing

28. CQ01010 Mold Manufacturing
29. CR01010 Gas Equipment and Parts Manufacturing
30. F106010 Wholesale of Ironware
31. F106020 Wholesale of daily necessities
32. F106030 Mold wholesale
33. F107200 Chemical raw materials wholesale
34. F113010 Wholesale of Machinery
35. F113020 Wholesale of Household Appliance
36. F113030 Wholesale of Precision Instruments
37. F113050 Wholesale of Computing and Business Machinery Equipment
38. F113070 Wholesale of Telecommunications Equipment
39. F113110 Wholesale of Batteries
40. F114030 Wholesale of Motor Vehicle Parts and Supplies
41. F114080 Wholesale of Tramway Cars and Parts
42. F115020 Ore Wholesale
43. F117010 Wholesale of Fire Safety Equipment
44. F118010 Wholesale of Computer Software
45. F119010 Wholesale of Electronic Materials
46. F206010 Retail Sale of Ironware
47. F206020 Retail Sale of Articles for Daily Use
48. F206030 Mold retail
49. F207200 Chemical raw materials retail
50. F213010 Retail Sale of Household Appliance
51. F213030 Retail sale of Computing and Business Machinery Equipment
52. F213040 Retail Sale of Precision Instruments
53. F213060 Retail of Telecommunications Equipment
54. F213110 Battery Retail
55. F214030 Retail Sale of Motor Vehicle Parts and Supplies
56. F214080 Retail Sale of Tramway Cars and Parts
57. F215020 Ore Retail
58. F217010 Fire Safety Equipment Retail
59. F218010 Retail Sale of Computer Software
60. F219010 Retail of Electronic Materials
61. F401010 International Trade
62. ZZ99999 All business items that are not prohibited or restricted by law,
except those that are subject to special approval

- Article 2-1: The Company may make external endorsements, provided that all such endorsements shall be approved by the Board of Directors and entered into the minutes of the Board of Directors.
- Article 3: The Company establishes its head office in New Taipei City, and may establish branches at home and abroad if necessary by resolution of the Board of Directors.
- Article 4: The Company shall make public announcements in accordance with Article 28 of the Company Act.
- Article 4-1: The Company may, upon the resolution of the Board of Directors, make outward investment as necessary for its business, and shall be a limited liability shareholder of other companies. The total amount of such outward investment shall not be subject to the limit of 40% of the paid-up share capital of the Company as stipulated in Article 13 of the Company Act.

Chapter II Shares

- Article 5: The total capital of the Company was set at NT\$ 1.5 billion, divided into 150 million shares with a par value of NT\$ 10 per share, and the Board of Directors is authorized to resolve to issue the shares in several tranches.
- A total of 6 million of the shares referred to in the preceding paragraph are reserved for issuance of employee stock option certificates at NT\$10 per share, which shall be issued by the authorized board of directors in one or several tranches as may be practically required.
- In accordance with the provisions of Article 56-1 of the Rules for the Handling of Offering and Issuing of Marketable Securities by Issuers, the Company may issue employee stock options whose price is not subject to the provisions of Article 53 of the same Rules with the approval of two-thirds or more of the shareholders present at the shareholders' meeting representing more than half of the total number of issued shares.
- Article 6: Shares issued by the Company are exempt from printing, provided that they are registered with the centralized securities depository institution; the same applies to the issuance of other securities.
- Article 6-1: If the company intends to withdraw its shares from public offering, it shall be done only after the resolution of the shareholders' meeting is passed, and this provision shall not be changed during the period of emerging and listing.
- Article 6-2: The shareholders of the Company shall handle the share-related affairs in accordance with the provisions of the Company Act and the "Regulations Governing the Administration of Shareholder Services of Public Companies".
- Article 7: Changes in the register of shareholders shall cease during the period as stipulated in Article 165 of the Company Act.

Chapter III Shareholders' Meeting

Article 8: The shareholders' meeting is divided into two types: annual general meeting and special meeting. The annual general meeting is held once a year and is convened by the Board of Directors in accordance with the law within six months after the end of each fiscal year. The extraordinary meeting may be convened according to laws when necessary.

The meeting of the shareholders of the Company may be held by video conference or other means announced by the central competent authority.

If a meeting of the shareholders is conducted by means of video conferencing, shareholders who participate in the meeting by such means shall be deemed to have attended the meeting in person.

Article 8-1: The shareholders shall be notified of the date and place of the meeting and the reason for the meeting no later than 30 days prior to the convening of the annual shareholders' meeting and no later than 15 days prior to the convening of the extraordinary shareholders' meeting, and a handbook on the proceedings of the shareholders' meeting shall be prepared prior to the meeting.

For shareholders holding less than one thousand registered shares, the notice of the shareholders' meeting may be sent via public announcements.

Article 9: Should a shareholder be unable to attend the shareholders' meeting, he/she may appoint a proxy to attend the shareholders' meeting on his/her behalf, by completing the prescribed proxy form printed by the Company that is duly signed and sealed, stating the scope of authorization.

Except as otherwise provided in the Company Act, the use of a proxy for attending the shareholders' meeting shall be administered in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the Supervisory Authority.

Article 10: Except in the circumstances otherwise provided for in this Act, the Company's shareholder shall have one voting power in respect of each share in his/her/its possession.

When the Company convenes a shareholders' meeting, the electronic method is one of the channels for the exercise of voting rights, and all matters related to the exercise of voting rights shall be handled in accordance with the provisions of the current laws and regulations.

Article 10-1: If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the agency of his/her powers shall be handled in accordance with the provisions of

Article 208 of the Company Act. 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 11: Unless otherwise provided in applicable law and regulations, a resolution shall be adopted at a shareholders' meeting attended by the shareholders in person or by proxy holding and representing a majority of the total issued and outstanding shares and at which meeting a majority of the attending shareholders shall vote in favor of the resolution.

Article 11-1: The resolutions at the shareholders' meeting shall be recorded in minutes, signed or sealed by the Chairman and distributed to the shareholders within twenty days after the meeting, and shall be permanently kept for the duration of the Company. The production and distribution of the minutes referred to in the preceding paragraph shall be governed by the provisions of Article 183 of the Company Act.

Chapter IV Directors

Article 12: The Company shall have seven to nine directors. The term of office of a director is three years. The candidate nomination system shall be adopted for the directors' election, and directors shall be elected by the shareholders' meeting from the list of candidates. Re-elected directors may serve consecutive terms. Within the directors' terms of office, TUC may purchase liability insurance for the directors' liability which shall be taken within the scope of their business according to laws.

The number of independent directors of the aforementioned directors of the Company shall be no fewer than two and one fifth of the seats in the board. They shall be elected by the shareholders from the list of candidates for independent directors. The professional qualifications, shareholding, concurrent posts restrictions, nomination and election methods and other matters to be complied with, shall be handled in accordance with the regulations of the competent authority. The election of directors of the Company shall be conducted in accordance with the method for the election of directors of the Company.

The aggregate amount and shareholding ratio of registered shares held by directors as a whole shall be in accordance with the regulations of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies" by the competent authority.

The board of directors of the Company may establish the Compensation Committee or other functional committees for the purpose of business operations.

Article 12-1: In accordance with Article 14-4 of the Securities and Exchange Act, the Company has an Audit Committee consisting of all independent directors, no fewer than three, of whom one shall be the convener and at least one shall have accounting or financial expertise.

The duties, organizational rules, exercise of powers and other matters to be complied with by the aforementioned Audit Committee shall be in accordance with the relevant regulations of the Securities Authority and the Company.

Article 13: The Board of Directors shall be formed by the Directors. The Chairman of the Board of the Directors shall be elected among the Directors in the presence of more than two-thirds of the Directors and more than half of the Directors present voted for that election. One of the Directors may be elected as Vice-Chairman of the Board of Directors in the same manner. The chairman of the Board shall externally represent the Company.

Article 14: Unless otherwise provided by the Company Act, the Board of Directors shall be convened and chaired by the chairman. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the agency of his/her powers shall be handled in accordance with the provisions of Article 208 of the Company Act.

In convening a meeting of the Board of Directors, the reason for convening the meeting shall set forth in the notice and the notice shall be given to each director within the limit specified by securities competent authority. In the case of emergency, a meeting of the Board of Directors may be convened at any time.

The convening of the Board of Directors of the Company may be conducted in writing, by fax or by e-mail.

If a director is unable to attend the meeting of the board of directors for any reason, s/he may appoint another director to act as his/her proxy, but only with the presence of a proxy form that lists the scope of the authorization; provided, however, that when a director attends the meeting of the board of directors as a proxy, s/he may only be a proxy for one director.

If a board meeting is conducted by means of video conferencing, directors who participate in the meeting by such means shall be deemed to have attended the meeting in person.

Article 15: All the directors may receive travel expenses, the amount of which shall be determined by the board of directors. The compensation of all directors may be agreed upon by the authorized board of directors in accordance with the usual standards of the industry. If a director of the Company holds other positions in the Company, his or her salary for such positions shall be paid in accordance with the Company's personnel management regulations.

Chapter V Managerial Personnel

Article 16: The Company shall establish a handler's position, whose appointment, dismissal and compensation shall be in accordance with the provisions of the Company Act. The Company may establish a manager's position, whose appointment, dismissal and Compensation shall be in accordance with the provisions of the Company Act.

Chapter VI Accounting

Article 17: At the end of each fiscal year, the Company shall be represented by the Board of Directors with the following forms submitted to the Annual Shareholders' Meeting for recognition: (I) Operating Report (II) Financial statement (III) Proposals for distribution of earnings or reversal of losses.

Article 18: If the Company has earnings after the close of the fiscal year (referring to earnings before the deduction of the remuneration for employees and directors), it shall set aside 1%~10% thereof as employee remuneration, out of which 25% shall be distributed as the remuneration to the frontline employees. The Board of Directors may resolve to distribute the remuneration in the form of stock or in cash. The Company is permitted to set aside up to 2% of earnings as directors' remuneration, the specific amount of which shall be determined by the Board of Directors. The distribution proposal of employee and director compensation shall be submitted to the Shareholder's Meeting. However, if the Company still has accumulated losses, it shall reserve the amount to make up for the losses first, then allocate employee and director compensation in proportion to the preceding paragraph.

The Company's employee treasury stocks, employee stock options, new shares subscription by employees, new restricted employee shares, and employee compensation, etc., may include qualification requirements of employees, including the employees of subsidiaries of the Company meeting certain specific requirements.

Article 18-1: If there is any surplus in the Company's annual accounts, the Company shall pay tax and make up for the accumulated deficit, and then set aside 10% as the legal reserve, provided that if the reserve has reached the Company's paid-in capital, no further provision shall be made, and the remainder shall be set aside or reversed to a special reserve as required by law. If there is still any unappropriated earnings, the Board of Directors shall prepare a proposal for distribution of earnings and submit it to the shareholders' meeting for resolution. Where any surplus, legal reserve and additional paid-in capital specified in the preceding Paragraph shall be distributed in cash, the Company may authorize to

distribute after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting. Where any surplus, legal reserve and additional paid-in capital specified in the preceding Paragraph shall be distributed in cash, TUC may authorize to distribute after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

The Company's corporate life cycle is at a stage of maturity and development. The dividend policy is based on factors such as the Company's financial structure, operating conditions and capital budget, taking into account the interests of shareholders, and allocating no less than 10% of the dividends to shareholders every year. However, if the cumulative profit available for distribution is less than 1% of the paid-in capital, the dividends will not be distributed. The dividends may be distributed in the form of shares or cash, where the cash dividend is no less than 10% of the total dividend, but may be adjusted according to the actual situation of the Company.

Chapter VII Supplementary Provisions

Article 19: In regard to all matters not provided for in these Articles of Incorporation, the Company Act shall govern.

Article 19-1: The Company's organizational regulations and administrative rules shall be stipulated separately.

Article 20: These Articles of Incorporation were established on October 31, 2008

The first amendment was made on December 1, 2009

The second amendment was made on September 29, 2011

The third amendment was made on January 2, 2012.

The fourth amendment was made on January 23, 2015

The fifth amendment was made on February 13, 2015

The sixth amendment was made on June 30, 2015

The seventh amendment was made on June 13, 2016

The eighth amendment was made on December 19, 2016

The ninth amendment was made on January 23, 2017

The tenth amendment was made on June 28, 2019

The eleventh amendment was made on June 30, 2020

The twelfth amendment was made on August 4, 2021

The thirteenth amendment was made on June 23, 2022

The fourteenth amendment was made on June 19, 2025

Global Tek Fabrication Co., Ltd.

Chairman: Liu, Tsu-Yin

Global Tek Fabrication Co., Ltd.

Summary of Directors' Shares

- I. The paid-up capital of the Company as of the date of cessation of transfer at this Annual General Meeting was NTD1,099,930,470, and the total number of issued shares was 109,993,047 shares.
- II. The number of independent directors elected by the Company exceeds one half of the board seats and an audit committee has been established in accordance with the law, so it is not applicable that the number of shares held by all directors shall not be less than a certain ratio, which is stipulated in the Equity Ratio of the Director Supervisor of a Public Offering Company and the Rules for the Implementation of Verification.
- III. As of the date of cessation of transfer at this Annual Shareholders' Meeting (April 11, 2026), The shareholdings of individual shareholders and all directors recorded in the shareholders' register are as follows:

Title	Name	Shares Held	Shareholding Ratio
Chairman	Liu, Tsu-Yin	3,226,665	2.93%
Director	Huang, Yah-Hsing	6,226,695	5.66%
Director	Ting, Ling-Chuan	13,523,000	12.29%
Independent Director	Chang, Shih-Chia	0	0.00%
Independent Director	Chen, Shiang-Ju	0	0.00%
Independent Director	Chen, Pei Chi	0	0.00%
Independent Director	Chen, Wan Jin	0	0.00%
Total		22,976,360	20.88%