ATEN International Co., LTD.(“The Company”)
Minutes of 2026 Annual General Shareholders’ Meeting
(Translation)

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

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

III. Attendance: 69,508,670 shares were represented by the shareholders and proxies present, which amounted to 58.18% of the Company’s 119,471,166 issued and outstanding shares.

The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

IV. Chairman: Sun-Chung Chen, Chairman of the Board of Directors

Recorder: Wayne Tyan

Board Members Present: Sun-Chung Chen, Shang-Jen Chen, Chung-Jen Chen, Wei-Jen Chu, Yung-Da Lin, Shiu-Ta Liao, Se-Se Chen, Ching-Jen Chang

V. Chairman Remarks (Omitted)

VI. Report Items

1. 2025 Business Report (Please refer to the Attachment 1)
2. Audit Committee’s Review Report on the 2025 Financial Statements (Please refer to the Attachment 2)
   (1). The Company’s Financial Statements have been audited and certified by CPA and reviewed by Audit Committee. An audit report and Audit Committee’s review report relating to the Financial Statements has been issued, respectively.
   (2). About Audit Committee’s review report and audit report, please refer to the

Attachment 2 and Attachment 3.

3. 2025 Employees' Compensation and Directors' Remuneration Report
   (1). According to Article 24 of the Article of Incorporation, the Company's net income before tax before deducting remuneration to employees and directors and after making up for aggregated losses should be applied to pay remuneration to employees for an amount of 10-16% of the balance, and to directors for an amount not more than 2% of the balance.
   (2). BOD resolved to approve 2025 employees' compensation totaling NT$ 77,465,485 (including compensation for non-executive employees) and directors' remuneration totaling NT$ 5,164,366. The amount is both distributed in cash.

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

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

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

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

VII. Adoption Matters

1. **Proposed by the Board**

Proposal:

Adoption of the Fiscal 2025 Business Report and Financial Statements

Explanation:

(1). The Company's Financial Statements, including the balance sheet, statement of comprehensive income, statement of changes in equity, and statement of cash flows, were audited by independent auditors, Po-Shu Huang and Chung-Shun Wu of KPMG Firm. Also Business Report and Financial Statements have been approved by the Board on March 10, 2026.

(2). The Fiscal 2025 Business Report and the Financial Statements are attached hereto as Attachments 1 and Attachment 3, respectively. Please acknowledge.

Resolution: The number of voting rights for approval is 68,827,094, the number of voting rights for rejection is 36,986, the number of voting rights for invalidity is 0, the number of voting rights for abstention is 169,134, and 99.70% of the total voting rights voted for approval when votes were cast. The above proposal was submitted as proposed.

2. **Proposed by the Board**

Proposal:

Adoption of the Proposal for Distribution of 2025 Profits

Explanation:

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

(2). The 2025 Profit Allocation Proposal is attached hereto as Attachment 4. Please acknowledge.

Resolution: The number of voting rights for approval is 68,872,094, the number of voting rights for rejection is 40,086, the number of voting rights for invalidity is 0, the number of voting rights for abstention is 121,034 and 99.76% of the total voting rights voted for approval when votes were cast. The above proposal was submitted as proposed.

VIII. Election

Proposed by the Board

Proposal:

Director election

Explanation:

(1). The tenure of all ATEN directors expired on June 14, 2026. The company proposes to duly elect new Board members in advance at this year's Annual General Shareholders' Meeting in accordance with Article 195 of the Company Act.

(2). The Board of Directors resolved that 10 directors (including 5 independent directors) will be elected at this Annual General Shareholders' Meeting with a term of three years in accordance with Article 14 of the Articles of Incorporation. The tenure of newly elected directors shall commence on May 25, 2026 and expire on May 24, 2029. The company will set up an audit committee to replace the supervisors, and the audit committee will be composed of all independent directors.

(3). The election of directors is conducted under the "candidate nomination system" in accordance with the regulations and the Articles of Incorporation. The roster of the nominated directors has been reviewed by the Board meeting on March 10, 2026. The directors shall be elected from the nominated candidates. The independent and non-independent directors shall be elected at the same time, but in separately calculated numbers. The roster of the nominated directors (including independent directors) is attached as follows:

ATEN International Co., LTD.

List of Director (Including Independent Director) Candidates

Title	Name	Shareholdings (share)	Education & Experience	Whether or not he/she has served as an independent director for three consecutive terms.
Director	Sun-Chung Chen	4,049,087	• EMBA, Business Administration, National Taiwan University • Electronic Engineer Department, Vanung University • Factory Director, ATEN International • R&D Manager, ATEN International	NA
Director	Shang-Jen Chen	6,789,342	• Bachelor, Computer Science Department, National Chiao Tung University	NA

			• Director and President, ATECH Peripherals INC.	
Director	Yung-Da Lin	6,000	• EMBA, International Business Management, National Taiwan University • Master, Electronic Engineering Department, National Taiwan University • Bachelor, Electronic Engineering Department, National Taiwan University • Product Director , Aver Media • R&D Director, Aver media	NA
Director	Shiu-Ta Liao	1,812,897	• Bachelor, Business Administration Department, Feng Chia University • Consultant of Tatungchinaware Co., Ltd.	NA
Director	Se-Se Chen	1,261,416	• Kai Ping Senior High School	NA
Independent Director	Wei-Jenng Sun	0	• EMBA, Business Administration, National Taiwan University • Double Major in Business Administration and Finance, California State University, Fullerton • General Manager and head of Taiwan, Dun & Bradstreet International • Supervisor, Carson Sustainability Innovation Co., Ltd.	No
Independent Director	Ching-Jen Chang	0	• EMBA, Accounting and Management Decision-Making, National Taiwan University • Bachelor, Accounting Department, National Chengchi University • T N Soong & Co • Deloitte & Touche	No
Independent Director	Chung-Jen Chen	0	• PhD, Rensselaer Polytechnic Institute • Associate Dean, Office of Research and Development, National Taiwan University • Associate Chair, School of Professional and Continuing Studies, National Taiwan University • Associate Professor, Business Administration Department, National Taiwan University • Associate Professor, Business Administration Department, National Cheng Kung University	Yes/ Taking into consideration of the nominee's rich academic and industrial experience and appropriate advice and guidance on company operations and business analysis, the Company believes the nominee can continue to supervise the operation of the

			• Assistant Professor, Business Administration Department, National Cheng Kung University • Vice Engineer, CTCI	company and has obvious benefits to it.
Independent Director	Ming-Huei Hsieh	0	• Ph.D., University of Warwick • Associate Dean, Industry-Academia Development, College of Management, National Taiwan University • Dean, School of Professional Education and Continuing Studies, National Taiwan University • CEO of NTU EMBA, College of Management, National Taiwan University • Chairperson, International Business Department, National Taiwan University	No
Independent Director	Wei-Jen Chu	0	• Master, Accounting Department, National Chengchi University • PhD, Management of Jinan University in Guangzhou • Commissioner, CPA Professional Liability of Auditing Examination Committee, National Federation of CPA Associations of the R.O.C. • Chief Commissioner, Professional Education Committee, National Federation of CPA Associations of the R.O.C. • Chief Commissioner, Think Tank Committee, National Federation of CPA Associations of the R.O.C. • Executive Director, National Federation of CPA Association of the R.O.C. • Senior Partner of Candor Taiwan CPAs • Executive Director, Taipei CPA Association • Executive Supervisor, Taipei CPA Association • Commissioner, Discipline Committee, Taiwan Provincial CPA Association • Adjunct Instructor, Fu Jen Catholic University • Adjunct Instructor, Chinese Culture University	Yes/Taking into consideration of the nominee’s financial and accounting profession and corporate governance expertise and appropriate advice and guidance on company operations and business analysis, the Company believes the nominee can continue to supervise the operation of the company and has obvious benefits to it.

(4). About Rules for the Election of Directors, please refer to the Attachment 5.
(5). Please proceed to elect.

The results of the election of directors:

Title	Name	Votes Received
Director	Sun-Chung Chen	78,917,880
Director	Shang-Jen Chen	68,888,000
Director	Shiu-Ta Liao	66,888,000
Director	Se-Se Chen	66,888,000
Director	Yung-Da Lin	66,388,000
Independent Director	Wei-Jen Chu	65,888,000
Independent Director	Chung-Jen Chen	65,388,000
Independent Director	Ching-Jen Chang	65,388,000
Independent Director	Ming-Huei Hsieh	65,388,000
Independent Director	Wei-Jenng Sun	65,388,000

IX. Discussion

Proposed by the Board

Proposal:

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

Explanation:

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

ATEN INTERNATIONAL CO., LTD.

The details of director candidates holding other company positions

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

Resolution: The number of voting rights for approval is 68,426,211, the number of voting rights for rejection is 315,836, the number of voting rights for invalidity is 0, the number of voting rights for abstention is 291,167, and 99.12% of the total voting rights voted for approval when votes were cast. The above proposal was submitted as proposed.

No question was raised by Shareholder.

X. Questions and Motions:None

XI. Adjournment

<u>Please note that the above is an English translation version. If there is any discrepancy between the original Chinese version and this English translation, the Chinese version shall prevail.</u>

Attachment 1

ATEN International Co., LTD.

2025 Business Report

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

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

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

In terms of Corporate Governance, ATEN International was recognized in the top 5% of all listed companies in the 11th Corporate Governance Evaluation in April 2025. In terms of social awards, ATEN International won first place in the Mittelstand Division of the 2025 CommonWealth Talent Sustainability Award for outstanding performance in the sustainable development of talent and family-friendly care policies. At the same time, ATEN International also ranked fourth in the Mittelstand Division of the 2025 Excellence in Corporate Social Responsibility, and won the 2025 Family Friendly Workplace Award, becoming one of the outstanding enterprises that won all three major sustainability awards this year.

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

ATEN International Co., LTD.

Chairman : Sun-Chung Chen

President : Sun-Chung Chen

Chief Accountant : Wayne Tyan

Attachment 2

ATEN International Co., LTD.

Audit Committee’s Review Report

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

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

ATEN International Co., LTD.

Chairman of the Audit Committee：Wei-Jen Chu

March 10, 2026

Attachment 3

Independent Auditors' Report

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

Opinion

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

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

Basis for Opinion

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

Key Audit Matters

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

1. Revenue recognition

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

Description of key audit matter:

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

How the matter was addressed in our audit:

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

2. Inventory measurement

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

Description of key audit matter:

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

How the matter was addressed in our audit:

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

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

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

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

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

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

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

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

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

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

KPMG

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

Notes to Readers

The accompanying parent company only financial statements are intended only to present the financial position, financial performance and its cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally accepted and applied in the Republic of China.
The independent auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and parent company only financial statements, the Chinese version shall prevail.

Independent Auditors' Report

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

Opinion

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

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

Basis for Opinion

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

Key Audit Matters

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

1. Revenue recognition

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

Description of key audit matter:

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

How the matter was addressed in our audit:

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

2. Inventory measurement

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

Description of key audit matter:

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

How the matter was addressed in our audit:

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

Other Matter

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

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

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing ATEN INTERNATIONAL CO., LTD. and its subsidiaries' financial reporting process.

Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ATEN INTERNATIONAL CO., LTD. and its subsidiaries' internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on ATEN INTERNATIONAL CO., LTD. and its subsidiaries' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors’ report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors’ report. However, future events or conditions may cause ATEN INTERNATIONAL CO., LTD. and its subsidiaries to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the group financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

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

KPMG

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

Notes to Readers

The accompanying consolidated financial statements are intended only to present the Consolidated financial position, financial performance and its cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.
The independent auditors’ report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors’ report and consolidated financial statements, the Chinese version shall prevail.

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

ATEN INTERNATIONAL CO., LTD.

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Assets	**Amount**	**%**	**Amount**	**%**
11xx	**Current assets:**				
1100	Cash and cash equivalents (note 6(a))	$ 378,334	6	473,902	7
1110	Financial assets at fair value through profit or loss－current (note 6(c))	241,584	4	274,733	5
1137	Current financial assets at amortised cost (note 6(b))	14,246	-	14,246	-
1170	Accounts receivable, net (note 6(e))	122,530	2	148,608	2
1180	Accounts receivable－related parties, net (notes 6(e) and 7)	558,418	9	690,426	11
130x	Inventories (note 6(f))	654,253	11	754,597	12
1410	Prepayments	37,168	1	17,912	-
1470	Other current assets	29,343	-	21,978	1
	Total current assets	2,035,876	33	2,396,402	38
15xx	**Non-current assets**:				
1517	Financial assets at fair value through other comprehensive income－non-current (note 6(d))	-	-	12,080	-
1535	Non-current financial assets at amortised cost, net (note 6(b))	80,000	1	80,000	1
1550	Investments accounted for under equity method (note 6(g))	1,497,377	25	1,387,956	22
1600	Property, plant and equipment (notes 6(h), 7, 8 and 9)	2,351,535	38	2,209,170	35
1755	Right-of-use assets (note 6(i))	2,514	-	1,895	-
1840	Deferred income tax assets (note 6(n))	117,525	2	140,782	2
1920	Refundable deposits	8,369	-	8,109	-
1980	Other financial assets－non-current (notes 8 and 9)	84,312	1	84,242	2
	Total non-current assets	4,141,632	67	3,924,234	62
	Total assets	**$ 6,177,508**	**100**	**6,320,636**	**100**

		December 31, 2025		December 31, 2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
21xx	**Current liabilities:**				
2100	Short-term borrowings (note 6(j))	$ 69,266	1	89,998	2
2120	Financial liabilities at fair value through profit or loss－current (note 6(c))	7,674	-	5,940	-
2150	Notes payable	66	-	77	-
2170	Accounts payable	142,767	3	195,573	3
2180	Accounts payable－related parties (note 7)	132,375	2	129,940	2
2216	Dividends Payable (note 6(o))	119,471	2	203,101	3
2200	Other payables (notes 6(m), (r) and 8)	331,114	6	350,611	6
2220	Other payables－related parties (note 7)	196,729	3	196,594	3
2230	Current tax liabilities	-	-	87,019	2
2250	Provisions－current (note 6(k))	23,044	-	24,205	-
2280	Current lease liabilities (note 6(l))	1,059	-	867	-
2399	Other current liabilities	18,915	-	24,486	-
	Total current liabilities	1,042,480	17	1,308,411	21
25xx	**Non-Current liabilities:**				
2540	Long-term borrowings (notes 6(j) and 8)	150,000	2	-	-
2570	Deferred income tax liabilities (note 6(n))	84,752	2	102,334	2
2580	Non-current lease liabilities (note 6(l))	1,527	-	1,093	-
2640	Net defined benefit liabilities－non-current (note 6(m))	49,839	1	58,941	1
2645	Deposits received	1,014	-	1,014	-
2650	Credit in investments accounted for under equity method (note 6(g))	-	-	23,338	-
2670	Other non-current liabilities	14,579	-	14,184	-
	Total non-current liabilities	301,711	5	200,904	3
2xxx	**Total liabilities**	1,344,191	22	1,509,315	24
	Equity (notes 6(d), (n) and (o)):				
3110	Common stock	1,194,711	19	1,194,711	19
3200	Capital surplus:				
3210	Additional paid-in capital	316,913	5	316,913	5
3250	Donated assets received	50	-	50	-
		316,963	5	316,963	5
3300	Retained earnings:				
3310	Legal reserve	1,640,453	27	1,623,232	26
3320	Special reserve	190,639	3	178,017	3
3350	Unappropriated retained earnings	1,623,853	26	1,650,188	26
		3,454,945	56	3,451,437	55
3400	Other equity interest:				
3410	Financial statements translation differences for foreign operations	(129,302)	(2)	(150,870)	(3)
3420	Unrealized gain (loss) on financial assets at fair value through other comprehensive income	(4,000)	-	(920)	-
		(133,302)	(2)	(151,790)	(3)
3xxx	**Total equity**	4,833,317	78	4,811,321	76
2-3xxx	**Total liabilities and equity**	**$ 6,177,508**	**100**	**6,320,636**	**100**

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

ATEN INTERNATIONAL CO., LTD.

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

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

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

ATEN INTERNATIONAL CO., LTD.

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

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

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

ATEN INTERNATIONAL CO., LTD.

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

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

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

ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Assets	**Amount**	**%**	**Amount**	**%**
11xx	**Current assets:**				
1100	Cash and cash equivalents (note 6(a))	$ 898,036	13	1,128,293	16
1110	Financial assets at fair value through profit or loss－current (note 6(c))	241,584	4	276,048	4
1136	Current financial assets at amortized cost, net (note 6(b))	260,360	4	138,088	2
1140	Contract assets－current (note 6(q))	20,685	-	4,393	-
1150	Notes receivable, net (notes 6(e) and (q))	2,821	-	4,441	-
1170	Accounts receivable, net (notes 6(e) and (q))	779,538	11	717,330	10
1200	Other receivables	10,540	-	6,859	-
130x	Inventories (note 6(f))	1,112,075	16	1,325,349	19
1410	Prepayments	81,894	1	70,176	1
1470	Other current assets	19,908	-	22,648	-
	Total current assets	3,427,441	49	3,693,625	52
15xx	**Non-current assets:**				
1517	Financial assets at fair value through other comprehensive income－non-current (note 6(d))	-	-	12,080	-
1535	Non-current financial assets at amortized cost, net (note 6(b))	80,000	1	80,000	1
1600	Property, plant and equipment (notes 6(g), 7, 8 and 9)	2,945,859	42	2,800,976	39
1755	Right-of-use assets (note 6(h))	296,129	4	217,423	3
1780	Intangible assets (note 6(i))	2,756	-	3,151	-
1840	Deferred income tax assets (note 6(n))	154,393	2	177,348	2
1915	Prepayments for equipment	92	-	34	-
1920	Refundable deposits	44,723	1	42,206	1
1980	Other financial assets－non-current (notes 8 and 9)	95,980	1	95,439	2
1990	Other non-current assets	1,033	-	1,316	-
	Total non-current assets	3,620,965	51	3,429,973	48
1xxx	**Total assets**	$ 7,048,406	100	7,123,598	100

		December 31, 2025		December 31, 2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
21xx	**Current liabilities:**				
2102	Short-term borrowings (notes 6(j) and 8)	$ 240,470	4	366,758	5
2120	Financial liabilities at fair value through profit or loss－current (note 6(c))	7,985	-	5,942	-
2150	Notes payable	1,141	-	1,342	-
2170	Accounts payable	355,727	5	383,383	5
2216	Dividends Payable (note 6(o))	119,471	2	203,101	3
2219	Other payable (notes 6(m), (r) and 8)	569,953	8	544,969	8
2230	Current tax liabilities	27,184	-	130,686	2
2250	Provisions－current (note 6(k))	23,044	-	24,205	-
2280	Current lease liabilities (note 6(l))	105,296	2	65,019	1
2399	Other current liabilities	76,390	1	82,736	1
	Total current liabilities	1,526,661	22	1,808,141	25
25xx	**Non-Current liabilities:**				
2540	Long-term borrowings (notes 6(j) and 8)	150,000	2	-	-
2570	Deferred income tax liabilities (note 6(n))	136,665	2	154,443	2
2580	Non-current lease liabilities (note 6(l))	212,403	3	166,044	3
2640	Net defined benefit liabilities－non-current (note 6(m))	52,103	1	60,926	1
2645	Deposits received	1,014	-	1,014	-
2670	Other non-current liabilities	69,531	1	58,039	1
	Total non-current liabilities	621,716	9	440,466	7
2xxx	**Total liabilities**	2,148,377	31	2,248,607	32
	Equity attributable to shareholders of the company (notes 6(d), (n) and (o)):				
3110	Common stock	1,194,711	17	1,194,711	17
3200	Capital surplus:				
3210	Additional paid-in capital	316,913	4	316,913	4
3250	Donated assets received	50	-	50	-
		316,963	4	316,963	4
3300	Retained earnings:				
3310	Legal reserve	1,640,453	23	1,623,232	23
3320	Special reserve	190,639	3	178,017	2
3350	Unappropriated retained earnings	1,623,853	23	1,650,188	23
		3,454,945	49	3,451,437	48
3400	Other equity interest:				
3410	Financial statements translation differences for foreign operations	(129,302)	(2)	(150,870)	(2)
3420	Unrealized gain (loss) on financial assets at fair value through other comprehensive income	(4,000)	-	(920)	-
		(133,302)	(2)	(151,790)	(2)
	Total equity attributable to shareholders of the company	4,833,317	68	4,811,321	67
36xx	**Non-controlling interests**	66,712	1	63,670	1
3xxx	**Total equity**	4,900,029	69	4,874,991	68
2-3xxx	**Total liabilities and equity**	$ 7,048,406	100	7,123,598	100

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

ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

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

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

ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

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

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

ATEN INTERNATIONAL CO., LTD. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

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

Attachment 4

ATEN International Co., LTD.

PROFIT DISTRIBUTION TABLE

Year 2025

（Unit: NTD $ ）

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

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

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

Attachment 5

Rules for the Election of Directors

Article 1 Except as otherwise provided by laws and regulations or by the Company's articles of incorporation, elections of directors of the Company shall be conducted in accordance with these Rules.

Article 2 The cumulative voting method shall be used for the election of directors at the Company. Each share will have voting rights in number equal to the directors to be elected and may be cast for a single candidate or split among multiple candidates.

Article 3 Directors of the Company are elected by the shareholders from the director candidate roster. In addition, the number of directors shall be as specified in the Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest number of voting rights will be elected sequentially according to their respective number of votes. Where two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 4 If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the “Candidate column” of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity certificate number. However, where the candidate is a governmental organization or juristic-person shareholder, the name of the governmental organization or juristic-person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic-person shareholder and the name of its representative may be entered. Where there are multiple representatives, the names of each respective representative shall be entered.

Article 5 Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 6 A ballot shall be deemed invalid under any of the following circumstances:

I. The ballot provided by the board of directors is not used.
II. A blank ballot is placed in the ballot box.
III. The writing is unclear and indecipherable or has been altered.
IV. The candidate whose name is entered in the ballot is a shareholder and his/her account name and shareholder account number does not conform with the shareholder registry, or the candidate whose name is entered in the ballot is not a shareholder and does not conform with the name and identity certificate number provided.
V. Other words or marks are entered in addition to the candidate's account name (name) or shareholder account number (or identity certificate number) and the number of voting rights allotted.
VI. Where the account name of the candidate entered on the ballot is identical to that of another shareholder, but no shareholder account number or identity certificate number is provided on the ballot to identify such individual.

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

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

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

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

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

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

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

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