

DURA TEK, INC.
2025 Annual General Shareholders' Meeting

Meeting Handbook

Date: May 29, 2025, 10:00 AM

Venue: R501 Meeting Room, 5F., No.320, Sec. 1, Huandong Road, Tainan
Science-Based Industrial Park, Tainan, Taiwan

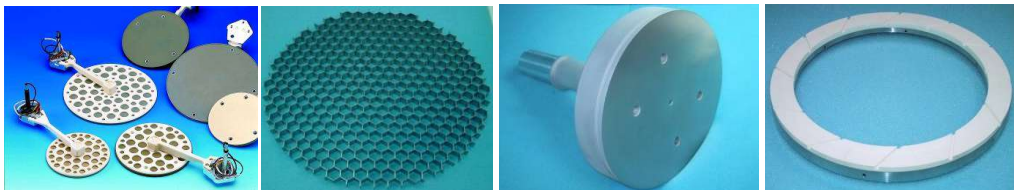


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One. Meeting Agenda

DURA TEK, INC.
Agenda of 2025 Annual General Shareholders' Meeting

- One. Time: 10:00 a.m., May 29, 2025
- Two. Location: R501 Meeting Room, 5F., No.320, Sec. 1, Huandong Road, Tainan Science-Based Industrial Park, Tainan, Taiwan
- Three. Call the Meeting to Order
- Four. Chairman's Address
- Five. Reports
 - I. Business Report 2024.
 - II. Audit Committee's Report on 2024.
 - III. Report on the distribution of remuneration to employees and directors
 - IV. Proposed the report of the establishment of the "Procedures for Ethical Corporate Management and Guidelines of Conduct" and "Code of Ethical Conduct"
- Six. Ratifications
 - I. Proposed the 2024 business report and financial statements.
 - II. Proposed the 2024 earnings distribution.
- Seven. Discussions
 - I. Proposed the capital increase through the issuance of new shares from retained earnings.
 - II. Proposed the amendments of certain provisions of the Company's Articles of Incorporation.
 - III. Proposed the amendments of certain provisions of the "Procedures for the Election of Directors".
 - IV. Proposed the amendments of certain provisions of the "Operational Procedures for Acquisition and Disposal of Assets".
 - V. Proposed the amendments of certain provision of the "Operating Procedures for Trading Derivatives".
 - VI. Proposed the amendments of certain provisions of the "Operational Procedures for Loaning Funds to Others".
 - VII. Proposed the amendments of certain provisions of the "Operational Procedures for Endorsements and Guarantees".
- Eight. Extraordinary Motion
- Nine. Adjournment

I. Reports

Proposal 1

Cause of motion: With reference to the 2024 Business Report, please proceed to review.

Description:

- (I) The Company's net operating revenue for 2024 was NTD 501,197 thousand, compared to NTD 352,518 thousand in the previous year, an increase of NTD 148,679 thousand, representing approximately 42.18% growth. The net profit after tax was NTD 201,020 thousand in 2024, compared to NTD 103,422 thousand in the previous year, an increase of NTD 97,598 thousand, representing approximately 94.37% growth.
- (II) For the Business Report, Please refer to Attachment I (Pages 9 to 10 of this handbook).

Proposal 2

Cause of motion: With reference to the 2024 Audit Committee's Report, please proceed to review.

Description:

- (I) The Company's 2024 financial statements have been audited by CPAs and have also been reviewed and approved by the Audit Committee.
- (II) For the Audit Committee's Audit Report, please refer to Attachment II (Page 11 of this handbook).

Proposal 3

Cause of motion: Report on the distribution of remuneration to employees and directors, please proceed to review.

Description:

Based on the Company's 2024 profitability and the percentage stipulated in its Articles of Incorporation, the Company has allocated NTD 2,585 thousand as employee remuneration and NTD 2,585 thousand as director remuneration for 2024, both to be distributed entirely in cash.

Proposal 4

Cause of motion: Proposed the report of the establishment of the "Procedures for Ethical Corporate Management and Guidelines of Conduct" and "Code of Ethical Conduct", please proceed to review.

Description:

- (I) The Company has established the "Procedures for Ethical Management and Guidelines for Conduct" and the "Code of Ethical Conduct" to cultivate a culture of ethical corporate management and set standards for ethical conduct.
- (II) Please refer to Attachment III (Pages 12 to 18 of this handbook) for the "Procedures for Ethical Management and Guidelines for Conduct" and Attachment IV (Pages 19 to 20 of this handbook) for the "Code of Ethical Conduct."

II. Ratifications

Proposal 1

Cause of motion: The 2024 Business Report and financial statements are submitted for ratification. (Proposed by the Board)

Description:

- (I) The Company's financial report for 2024 has been completed and audited by CPAs Yao, Shih-Chieh and Hung, Kuo-Sen of Ernst & Young. An unqualified audit opinion has been issued.
- (II) The aforementioned financial statements and audit report, along with the business report, have been reviewed by the Audit Committee and approved by the Board of Directors.
- (III) The above business report can be found in Attachment 1 (Pages 9 to 10 of this handbook), and the CPA's audit report and financial statements can be found in Attachment V (Pages 21 to 30 of this handbook).
- (IV) Please proceed to ratification.

Resolution:

Proposal 2

Brief: With reference to the distribution of 2024 earnings, please proceed to ratification. (Proposed by the Board)

Description:

- (I) The Company's net income after tax for 2024 was NTD 201,019,393, adding the undistributed earnings from the previous year of NTD 562,924,147. After allocating the legal reserve and special reserve according to the law, the total distributable earnings at the end of the period amount to NTD 743,422,992. It is proposed to distribute a cash dividend of NTD 9 per share and a stock dividend of NTD 1.09 per share.
- (II) The cash dividend will be calculated up to the nearest NTD, with amounts below NTD 1 being discarded. The total of any fractional amounts less than NTD 1 will be included in the Company's other income.
- (III) The dividend distribution proposal will be subject to the approval of the shareholders' meeting, and the Board of Directors is authorized to determine the ex-dividend date, distribution date, and other related matters. In the future, if there is any change in the Company's capital that affects the number of outstanding shares, resulting in a change in the shareholder's allocation (dividend) ratio, it is proposed to request the annual general shareholders' meeting to authorize the Chairman to handle the matter with full authority in accordance with the Company Act or relevant regulations.
- (IV) Please refer to Attachment VI (Page 31 of this handbook) for the earnings distribution table.
- (V) Please proceed to ratification.

Resolution:

III. Discussions

Proposal 1

Cause of motion: Proposed the capital increase through the issuance of new shares from retained earnings, please proceed to discuss. (Proposed by the Board)

Description:

- (I) Considering the future business development needs, it is proposed to allocate NTD 12,436,350 from the distributable earnings of 2024 for the issuance of stock dividends to shareholders, with the issuance of 1,243,635 new shares at a par value of NTD 10 per share. According to the shareholder registry as of the capital increase allotment date, 109 shares will be allocated for every 1,000 shares held. For any fractional shares resulting from the allocation, shareholders may register with the company's stock agency within 5 days from the stock transfer suspension date to consolidate into whole shares. Any remaining fractional shares will be paid in cash based on the par value of the shares, rounded down to the nearest dollar. It is proposed to request the annual general shareholders' meeting to authorize the Chairman to negotiate with a specific person for the subscription of such fractional shares at par value. For shareholders participating in the book-entry allocation of shares, the amount for any fractional shares less than one will be treated as the cost of handling the book-entry allocation. This capital increase and the issuance of new shares will be done without physical issuance, and the rights and obligations of the new shares will be the same as those of the already issued common shares.
- (II) The issuance of new shares through capital increase from earnings will be subject to approval by the annual general shareholders' meeting and subsequent approval by the competent authority. If the Company's capital changes and affects the shareholder allocation ratio, or if the competent authority approves any modifications or changes are required due to operational needs or objective circumstances, the Chairman is authorized to handle the matter with full authority.
- (III) Please proceed to discuss.

Resolution:

Proposal 2

Cause of motion: Proposed the amendments to certain provision of the Company's Articles of Incorporation, please proceed to discuss. (Proposed by the Board)

Description:

- (I) In accordance with the FSC's order Jin-Guan-Zheng-Fa-Zi No. 1130385442, dated November 8, 2024, and related regulations, the Company intends to amend

certain provisions of its "Articles of Incorporation". A comparison table of the provisions before and after the amendment can be found in Attachment VII (Pages 32 to 38 of this handbook).

- (II) Please proceed to discuss.

Resolution:

Proposal 3

Cause of motion: Proposed the amendments of certain provisions of the "Procedures for Election of Directors". (Proposed by the Board)

Description:

- (I) The Company intends to amend certain provisions of the "Procedures for Election of Directors" based on practical corporate operations. A comparison table of the provisions before and after the amendment can be found in Attachment VIII (Page 39 to 40 of this handbook).
- (II) Please proceed to discuss.

Resolution:

Proposal 4

Cause of motion: Proposed the amendments of certain provisions of the " Operational Procedures for Acquisition and Disposal of Assets ". (Proposed by the Board)

Description:

- (I) The Company has established an Audit Committee and intends to amend certain provisions of the "Operational Procedures for Acquisition and Disposal of Assets" in accordance with regulatory requirements. A comparison table of the provisions before and after the amendment can be found in Attachment IX (Pages 41 to 50 of this handbook).
- (II) Please proceed to discuss.

Resolution:

Proposal 5

Cause of motion: Proposed the amendments of certain provision of the " Operating Procedures for Trading Derivatives ". (Proposed by the Board)

Description:

- (I) The Company has established an Audit Committee and intends to amend certain provisions of the " Operating Procedures for Trading Derivatives " in accordance with regulatory requirements. A comparison table of the provisions before and after the amendment can be found in Attachment X (Pages 51 to 54 of this handbook).
- (II) Please proceed to discuss.

Resolution:

Proposal 6

Cause of motion: Proposed the amendments of certain provisions of the " Operational Procedures for Loaning Funds to Others ". (Proposed by the Board)

Description:

- (I) The Company has established an Audit Committee and intends to amend certain provisions of the " Operational Procedures for Loaning Funds to Others " in accordance with regulatory requirements. A comparison table of the provisions before and after the amendment can be found in Attachment XI (Pages 55 to 59 of this handbook).
- (II) Please proceed to discuss.

Resolution:

Proposal 7

Cause of motion: Proposed the amendments of certain provisions of the " Operational Procedures for Endorsements and Guarantees ". (Proposed by the Board)

Description:

- (I) The Company has established an Audit Committee and intends to amend certain provisions of the " Operational Procedures for Endorsements and Guarantees " in accordance with regulatory requirements. A comparison table of the provisions before and after the amendment can be found in Attachment XII (Pages 60 to 65 of this handbook).
- (II) Please proceed to discuss.

Resolution:

IV. Extraordinary Motion

V. Adjournment

Two. Attachments

Attachment I. Business Report

DURA TEK, INC. Business Report 2024

I. Operating strategy

Dura Tek is a manufacturer and supplier of semiconductor process equipment components, possessing expertise in materials, precision machining, and plasma engineering. By leveraging highly automated production equipment and independently designing and developing key manufacturing equipment, the Company reduces production costs and enhances product competitiveness. In the future, the company aims to establish a new business model through the development of the conditioner, which is expected to make a significant contribution to its revenue and profitability.

Dura Tek was listed on the Emerging Stock Board – Strategic New Board on October 31, 2023, and transferred to the Emerging Stock Board – General Board on January 2, 2024. In addition to continuously expanding its long-established market for CMP equipment consumable components, the Company is committed to designing and developing new products and accelerating customer certification processes. This enables the Company to strengthen and deepen its core expertise while promoting its brand, thereby enhancing its competitive capabilities.

II. Outcome of the business Plan

Dura Tek's net operating revenue for 2024 was NTD 501,197 thousand, representing a 42% increase compared to NTD 352,518 thousand in 2023. The net income after tax for 2024 was NTD 201,020 thousand, reflecting a 94% growth from NTD 103,422 thousand in 2023.

Looking back over the past year, the growth in semiconductor production driven by AI demand has fueled the momentum of the Company's products, resulting in significant increases in revenue and profitability, second only to 2022. The Company will continue to pursue excellence in production technology, not resting on its profits, with the aim of consistently providing customers with the highest quality products and the best services.

III. Financial revenue and expense and profitability analysis

Unit: In NTD thousands, unless stated otherwise

| Item \ Year | | 2024 | 2023 |
|----------------------|--|---------|---------|
| Revenue and expenses | Operating revenue | 501,197 | 352,518 |
| | Gross profit | 269,812 | 162,452 |
| | Net income after tax | 201,020 | 103,422 |
| Profitability | Return on assets ratio (%) | 17.96 | 10.08 |
| | Return on equity ratio (%) | 21.65 | 12.67 |
| | Net profit before tax as a percentage of paid-in capital (%) | 218.61 | 141.36 |
| | Net profit margin (%) | 40.11 | 29.34 |
| | Earnings per share (NT\$) | 17.62 | 9.06 |

IV. Research and development

The Company focuses on "plasma engineering" as its core technology and continues to develop it to provide the best services to customers, aiming to create the maximum value for shareholders. Looking ahead, the Company's competitiveness lies in continuous innovation and R&D. The Company will continue to conduct R&D on cutting-edge technologies and innovative applications to further deepen its leadership in core competitive strengths.

Chairman:



Managerial officer:



Accounting Officer:



Attachment II. Audit Committee's Audit Report

DURA TEK, INC.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2024 Business Report, Financial Statements, and earnings distribution proposal. The CPA firm of Ernst & Young was retained to audit DURA TEK, INC.'s Financial Statements and has issued an audit report relating to the Financial Statements. 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 DURA TEK, INC. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

2025 Annual Shareholders' Meeting of DURA TEK, INC.

Chairman of the Audit Committee : Steve Lee

March 10, 2025

Attachment III. Procedures for Ethical Management and Guidelines for Conduct

DURA TEK, INC.

Procedures for Ethical Management and Guidelines for Conduct

Article 1 Purpose and scope application

To establish a corporate culture of ethical corporate management, provide a reference framework for sound business operations, and actively prevent unethical behavior, this operating procedure and code of conduct are specifically formulated in accordance with the "Ethical Corporate Management Best Practice Principles" and relevant laws and regulations in the place of operation of the Company and its group enterprises and organizations. They explicitly define the matters to which Company personnel should pay attention when performing their duties.

This operating procedure and code of conduct apply to the Company's subsidiaries, foundations to which the Company directly or indirectly contributes more than 50% of total funds, and other institutions or corporate shareholders with substantial control within the group enterprises and organizations.

Article 2 Applicable subject

The term company personnel as used in this operating procedure and code of conduct refers to directors, supervisors, managers, employees, appointees, and individuals with substantial control within the Company and its group enterprises and organizations (hereinafter referred to as company personnel).

Any provision, promise, request, or acceptance of improper benefits by a third party on behalf of company personnel shall be presumed to have been conducted by company personnel.

Article 3 Unethical behavior

The term unethical behavior as used in this operating procedure and code of conduct refers to acts by company personnel, during the course of business execution, involving directly or indirectly offering, accepting, promising, or requesting any improper benefits to gain or maintain advantages, or engaging in other actions that violate integrity, legality, or fiduciary duties (hereinafter referred to as unethical behavior).

The subjects of the actions mentioned in the preceding paragraph include public officials, political candidates, political parties or party officials, as well as any public or private enterprises or institutions and their directors, managers, employees, individuals with substantial control, or other stakeholders.

Article 4 Types of benefits

The benefits referred to in this operating procedure and code of conduct are money, gifts, commissions, job positions, services, favors, kickbacks, facilitation fee, hospitality, entertainment, and other valuable items in any form or name. However, this does not apply to normal social courtesies that are occasional and do not pose a risk of influencing specific rights and obligations.

Article 5 Legal compliance

The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of

Interest, relevant regulations for TWSE/TPEX listed companies, and other laws related to commercial activities, as the fundamental premise for implementing ethical corporate management.

Article 6 Policies

The Company shall, based on the principles of integrity, transparency, and accountability, establish policies grounded in ethical conduct, approved by the Board of Directors, and build sound corporate governance and risk management mechanisms to create a sustainable business environment.

Article 7 Dedicated unit and duties

The Company designates the Corporate Governance Team as the dedicated unit (hereinafter referred to as the Company's dedicated unit), which is subordinated to the Board of Directors. The unit shall be provided with sufficient resources and qualified personnel to handle the revision, implementation, interpretation, consultation services, and reporting and filing of related operations under this operating procedure and code of conduct, as well as to oversee their execution. The main responsibilities include the following matters, and the unit shall report to the Board of Directors regularly (at least once a year):

- I. Assist in integrating integrity and ethical values into the Company's business strategies, and cooperate with legal and regulatory systems to establish relevant anti-corruption measures to ensure ethical corporate management.
- II. Regularly analyze and assess the risks of unethical behavior within the scope of operations, and based on the analysis, develop anti-unethical programs. Additionally, establish related SOPs and code of conducts within each program.
- III. Plan the internal organization, structure, and responsibilities, and implement a system of mutual supervision and checks for business activities with higher risks of unethical behavior within the scope of operations.
- IV. Promotion and coordination of integrity policy training and advocacy.
- V. Plan a whistleblower system to ensure its effective implementation.
- VI. Assist the Board of Directors and management in auditing and evaluating the effectiveness of the anti-corruption measures established to implement ethical corporate management, and regularly assess compliance with relevant business processes, preparing reports.
- VII. Prepare and properly preserve documentation of the ethical corporate management policies, compliance statements, implementation commitments, and implementation status.

Article 8 Prohibit the offering or acceptance of improper benefits

When company personnel directly or indirectly offer, accept, promise, or request the benefits specified in Article 4, they must comply with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and this operating procedure and code of conduct, and proceed only after following the relevant procedures, except in the following cases:

- I. Based on business needs, during domestic (or foreign) visits, hosting of foreign guests, promotion of business, and communication or coordination, actions taken in accordance with local courtesy, customs, or practices.
- II. Participation in or invitation to normal social activities organized by others, based on standard social etiquette, business purposes, or the promotion of

relationships.

- III. Inviting customers or being invited to participate in specific business activities, such as factory tours, due to business needs, with clear stipulations regarding the cost allocation, number of participants, accommodation standards, duration, and other details of the activity.
- IV. Participation in public events, such as cultural or folk festivals, that are organized and open for general public attendance.
- V. Rewards, assistance, condolences, or expressions of gratitude from managers.
- VI. Other actions in compliance with the Company's regulations.

Article 9 Procedures for handling the acceptance of improper benefits

When company personnel are directly or indirectly offered or promised the benefits specified in Article 4, they shall follow the procedures below, except in the situations specified in the preceding paragraph:

- I. If the person offering or promising the benefit has no business-related interest with the recipient, the recipient shall report to their immediate supervisor within 3 days of receiving the benefit, and, if necessary, notify the Company's dedicated unit.
- II. If the person offering or promising the benefit has a business-related interest with the recipient, the benefit should be returned or refused, and the recipient shall report to their immediate supervisor and notify the Company's dedicated unit. If returning the benefit is not possible, it should be handed over to the Company's dedicated unit for handling within 3 days of receipt.

The term conflicts of interest as used in the preceding paragraph means any of the following:

- I. Having a business relationship, supervisory or managerial authority, or involvement in cost reimbursement (awards) or assistance.
- II. Currently seeking, engaged in, or having established contracting, purchasing, or other contractual relationships.
- III. Others who may be positively or negatively affected by the Company's decisions, execution, or non-execution of business activities.

The Company's dedicated unit shall, depending on the nature and value of the benefit mentioned in Paragraph 1, propose recommendations such as returning, reimbursing, donating to the public, or transferring to a charitable organization, and proceed with implementation after obtaining approval from the General Manager.

Article 10 Prohibit facilitation fee and handling procedures

The Company shall not offer or promise any facilitation fees.

If company personnel provide or promise facilitation fees due to threats or intimidation, they shall document the process, report it to their immediate supervisor, and notify the Company's dedicated unit.

Upon receiving the notification mentioned in the preceding paragraph, the Company's dedicated unit shall immediately handle the matter and review the relevant circumstances to reduce the risk of recurrence. If any illegal conduct is discovered, report to the judicial authorities immediately.

Article 11 Procedures for handling political donations

When company personnel directly or indirectly provide donations to political parties, organizations, or individuals participating in political activities, they must comply with

the Political Donations Act, the Company's internal procedures, and the following matters:

- I. The political contributions shall comply with the laws and regulations of the countries where political contributions are received, including the maximum amount and form of political contributions.
- II. Decision making shall be recorded in writing.
- III. Political donations should be recorded in accordance with legal and accounting procedures.
- IV. When making political donations, care should be taken to avoid engaging in business transactions, applying for permits, or handling other matters related to the Company's interests with government-related entities.

Article 12 Procedures for handling charitable donations or sponsorships

Charitable donations or sponsorships provided by the Company must comply with the Company's internal procedures. If the amount reaches the threshold specified in the "Rules of Procedure for Board of Directors Meetings", it must be submitted to the Board of Directors for approval before being carried out.

- I. Comply with the regulations of the operating location.
- II. Decision making shall be recorded in writing.
- III. The recipients of charitable donations should be charitable organizations and not used as a guise for bribery.
- IV. The benefits obtained from sponsorship should be clear and reasonable, and must not involve business counterparts of the Company or individuals with a business-related interest with company personnel.

Article 13 Recusal of conflict of interests

If a director, manager, or any other interested party attending or listed in the Board of Directors meeting has a personal interest in the matters being discussed that may affect their own or the entity they represent, they should disclose the key content of the conflict of interest during the meeting. If there is a risk of harming the Company's interests, they must not participate in the discussion or voting, and must recuse themselves during the discussion and voting process. They are also prohibited from exercising voting rights on behalf of other directors. Directors should also exercise self-discipline and refrain from improper mutual support.

The spouse, blood relatives within the second degree of kinship, or companies with a control-subordination relationship with a director, who have a vested interest in the matters discussed in the preceding paragraph, shall be regarded as having a personal interest in those matters.

When company personnel discover a conflict of interest between themselves or the entity they represent and the Company's business, or situations that could lead to themselves, their spouse, parents, children, or related parties obtaining improper benefits, they should report the relevant circumstances to both their direct supervisor and the Company's dedicated unit. The direct supervisor should provide appropriate guidance.

Company personnel must not use Company resources for business activities outside the Company, nor should their involvement in external business activities affect their job performance.

- Article 14 The organization and responsibilities of the confidentiality mechanism**
The Company's Management Department is responsible for formulating and implementing procedures for the management, preservation, and confidentiality of the Company's trade secrets, trademarks, patents, copyrights, and other intellectual properties. It should also regularly review the implementation results to ensure the continued effectiveness of this procedure.
Company personnel must strictly follow the relevant procedures for intellectual property as outlined in the preceding paragraph. They must not disclose any company trade secrets, trademarks, patents, copyrights, or other intellectual property to others, nor should they inquire about or collect company trade secrets, trademarks, patents, copyrights, or other intellectual property unrelated to their duties.
- Article 15 Prohibit engaging in unfair competition**
In conducting business activities, the Company shall comply with the Fair Trade Act and related competition regulations. It is prohibited to fix prices, manipulate bids, restrict production and quotas, or share or divide the market by allocating customers, suppliers, operational regions, or business types.
- Article 16 Prevention of damage to stakeholders from products or services**
The Company shall collect and understand the relevant regulations and international standards to be followed for the products and services provided, ensuring the transparency and safety of product and service information.
The Company shall establish and publicly disclose on its website a policy for the protection of the rights and interests of consumers or other stakeholders, in order to prevent the direct or indirect harm to the rights, health, and safety of consumers or other stakeholders caused by its products or services.
When media reports or there are factual grounds to believe that the Company's products or services may endanger the safety and health of consumers or other stakeholders, the Company shall, depending on the situation, proactively or cooperate with the relevant government authorities to recall the batch of products or suspend the service within the shortest possible time. The Company shall also investigate the facts to determine whether they are true and propose a plan for review and improvement.
The Company's dedicated unit shall report the aforementioned situation, its handling methods, and the subsequent review and improvement measures to the Board of Directors.
- Article 17 Prohibition of insider trading and confidentiality agreement**
Personnel of the Company shall comply with the provisions of the Securities and Exchange Act and shall not engage in insider trading by utilizing non-public information that they have come to know, nor shall they disclose such information to others in order to prevent others from using that non-public information for insider trading.
Any institution or personnel involved in the Company's mergers, splits, acquisitions, share transfers, important memorandums, strategic alliances, other business cooperation plans, or significant contracts, shall sign a confidentiality agreement with the Company, committing not to disclose any of the Company's trade secrets or other significant information to others, and shall not use such information without the Company's consent.

- Article 18 Compliance and announcement of the ethical corporate management policy
The Company shall require directors and senior management to provide a declaration of adherence to the ethical corporate management policy and shall include a requirement to comply with the ethical corporate management policy as part of the employment conditions for employees.
The Company shall disclose its ethical corporate management policy in internal regulations, annual reports, the Company website, or other promotional materials, and shall announce it during external activities from time to time, such as product launches and investor conferences, so that suppliers, customers, and other business-related organizations and personnel can clearly understand its principles and standards of ethical corporate management.
- Article 19 Ethical corporate management evaluation before establishing business relationships
Before establishing business relationships with others, the Company shall evaluate the legality, ethical corporate management policies, and any records of unethical behavior of agents, suppliers, customers, or other business counterparts to ensure that their business practices are fair, transparent, and do not involve the request, provision, or acceptance of bribes.
- Article 20 Description of ethical corporate management policy to counterparties in business dealings
The Company's personnel, during the course of business activities, shall explain the Company's ethical management policies and related regulations to business counterparties, and clearly reject the direct or indirect provision, promise, request, or acceptance of any form or name of improper benefits, including kickbacks, commissions, facilitation fees, or any other means of providing or accepting improper benefits.
- Article 21 Avoid transactions with unethical business operators
Company personnel should avoid engaging in business transactions with agents, suppliers, customers, or other business partners involved in unethical business practices. If any business partner or collaborator is found to engage in unethical behavior, all business transactions with them should be immediately ceased, and they should be listed as a refused business partner to enforce the Company's ethical corporate management policy.
- Article 22 Contracts explicitly state the ethical corporate management policy
When the Company enters into a contract with others, it should fully understand the other party's ethical corporate management status and include relevant provisions in the contract to prevent unethical behavior.
- Article 23 Handling of unethical behavior of the Company's personnel
The Company encourages both internal and external personnel to report unethical or improper behavior, and rewards them based on the severity of the reported incident. Internal personnel found to have falsified reports or made malicious accusations should be subject to disciplinary action, with dismissal for serious cases.
The relevant operations in the preceding paragraph shall be conducted in accordance with the "Procedures for Handling Reports of Illegal, Unethical, and Dishonest

Conduct".

Article 24 Handling of unethical behavior by others towards the Company

When company personnel encounter unethical behavior by others towards the Company, and if the conduct involves illegal activities, the Company shall report the relevant facts to judicial or prosecutorial authorities. If the conduct involves government agencies or public officials, the Company shall also notify the government's anti-corruption agencies.

Article 25 Internal promotion, establishment of reward and punishment, compliant systems, and disciplinary actions

The Company's dedicated unit shall hold an internal promotion once a year, arranging for the Chairman, General Manager, or senior management to convey the importance of integrity to the Board of Directors, employees, and appointees.

For employees of the Company who violate ethical conduct in a significant manner, the Company shall dismiss or terminate their employment in accordance with relevant laws or the Company's personnel regulations.

The Company shall disclose information on its internal website regarding personnel who violate ethical conduct, including their job title, name, date of violation, content of the violation, and the handling of the situation.

Article 26 Others

If there are any matters not covered by this operating procedure and code of conduct, the Company may handle them in accordance with relevant laws and other applicable company regulations, taking into account the scale of the Company's operations, the nature of the industry, or other necessary circumstances.

Article 27 Implementation

This operating procedure and code of conduct are implemented upon approval by the Audit Committee and the Board of Directors, and should be reported to the shareholders' meeting. The same applies to amendments.

When submitting this operating procedure and code of conduct for discussion by the Board of Directors, the opinions of all independent directors should be fully considered, and their opposing or reserved opinions should be recorded in the meeting minutes. If an independent director cannot attend the board meeting in person to express their opposing or reserved opinions, they should provide a written opinion in advance, unless there is a valid reason, and this should be included in the meeting minutes.

Article 28 Implementation date

This operating procedure and code of conduct were established on December 9, 2024.

Attachment IV. Code of Ethical Conduct

DURA TEK, INC.

Code of Ethical Conduct

Article 1 Purpose and applicable subject

To ensure that the actions of the Company's directors, Audit Committee, and managers (including the General Manager and those of equivalent rank, Deputy General Managers and those of equivalent rank, assistant managers and those of equivalent rank, heads of Finance and Accounting Departments, as well as other individuals with management responsibilities and signing authority) align with ethical standards, and to enable stakeholders to better understand the Company's ethical standards, this Code of Ethical Conduct (hereinafter referred to as "the Code") has been established for adherence.

Article 2 Compliance matters

The directors, Audit Committee, and managers of the Company shall strictly adhere to the following conduct:

I. Preventing conflicts of interest

The directors, Audit Committee, or managers of the Company shall handle official duties in an objective and efficient manner, and shall not use their positions within the Company to provide improper benefits to themselves, their spouses, or relatives within the second degree of kinship. The Company should pay special attention to the matters related to the lending of funds or providing guarantees to the affiliates of the aforementioned individuals, as well as significant asset transactions and transactions involving the purchase or sale of goods. The relevant directors, Audit Committee members, or managers should proactively explain to the head of corporate governance whether there are any potential conflicts of interest between themselves and the Company.

II. Avoid opportunities for personal gains

The Company should avoid situations where directors, Audit Committee members, or managers engage in the following matters:

(1) Taking advantage of company assets, information, or the convenience of their position to seek personal gain.

(2) Using company assets, information, or the convenience of their position to obtain personal gains.

(3) Competing with the Company This does not apply to those who have been released from the non-compete restriction with the approval of the shareholders' meeting.

When the company has an opportunity to make profit, the Board of Directors, the Audit Committee, or the managers have the responsibility to increase the legitimate and lawful benefits the Company can obtain.

III. Confidentiality obligation

The directors, the Audit Committee, or the managers of the Company have an obligation to maintain confidentiality regarding information about the Company itself or its customers in business transactions, unless authorized or required by law to disclose it. The information that must be kept confidential includes all unpublished information that, if leaked, could be used by competitors or cause harm to the Company or its customers.

IV. Fair trade

The directors, the Audit Committee, or managers of the Company shall treat the Company's customers, competitors, and employees fairly. They must not manipulate, conceal, abuse

information obtained due to their position, make false statements about significant matters, or engage in other unfair trading practices to gain improper benefits.

V. Protection and proper use of company assets

The directors, the Audit Committee, or managers of the Company are responsible for protecting the Company's assets and ensuring that they are used effectively and legally for business purposes. Any theft, negligence, or wastage will directly impact the Company's profitability.

VI. Compliance with laws and regulations

The Company shall strictly comply with the Securities and Exchange Act and other relevant laws and regulations.

VII. Encouragement of reporting illegal acts or violation of the Code of Ethical Conduct

The Company should strengthen internal promotion of ethical concepts and encourage employees to report in writing to the Audit Committee, managers, internal audit supervisors, or other appropriate personnel when suspecting or discovering any violations of laws, regulations, or the Code of Ethical Conduct. Anonymous reporting is allowed. However, sufficient relevant information must be provided to facilitate the Company's subsequent verification. The Company will make every effort to protect the safety of whistleblowers, ensuring they are not subjected to retaliation.

VIII. Disciplinary measures

When the Company's directors, Audit Committee, or managers violate the Code of Ethical Conduct, disciplinary measures stipulated in the Code of Ethical Conduct shall be applied. The violation date, reasons, breached conduct, and handling details of the individuals violating the Code of Ethical Conduct shall be promptly disclosed on the MOPS. Individuals who violate the Code of Ethical Conduct may file appeals or seek remedies in accordance with the Company's relevant regulations.

Article 3 Procedures for exemption application

If The Company deems it necessary to exempt directors, the Audit Committee, or managers from adhering to the Code, such exemptions must be approved by a resolution of the Board of Directors. The date of approval, any objections or reservations expressed by independent directors, the duration of the exemption, the reasons for the exemption, and the applicable guidelines for the exemption must be promptly disclosed on the MOPS. This ensures shareholders can evaluate the appropriateness of the board's resolution, prevents arbitrary or questionable exemptions, and establishes proper controls to safeguard the Company.

Article 4 Disclosure method

The Company shall disclose the Code on its corporate website, annual report, prospectus, and the MOPS. The same applies to any amendments.

Article 5 Implementation

The Code shall be implemented upon approval by the Board of Directors and submitted to the shareholders' meeting. The same procedure applies to any amendments.

The Code was established on December 9, 2024.

Attachment V. Independent Auditor's Report and Financial Statements

DURA TEK, INC.
FINANCIAL STATEMENTS
WITH REPORT OF INDEPENDENT AUDITORS
FOR THE YEARS ENDED 31 DECEMBER 2024 AND 2023

The reader is advised that these financial statements have been prepared originally in Chinese. In the event of a conflict between these financial statements and the original Chinese version or difference in interpretation between the two versions, the Chinese language financial statements shall prevail

Independent Auditors' Report Translated from Chinese

To DURA TEK, INC.

Opinion

We have audited the accompanying balance sheets of DURA TEK, INC. (the "Company") as of 31 December 2024 and 2023, and the related statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2024 and 2023, and notes to the financial statements, including the summary of material accounting policies (together "the financial statements").

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Company as of 31 December 2024 and 2023, and the financial performance and cash flows for the years ended 31 December 2024 and 2023, 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 and became effective by Financial Supervisory Commission of the Republic of China on Taiwan.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China on Taiwan (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits, 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 2024 financial statements. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Sales revenue recognition

Operating revenue recognized by the Company amounted to NT\$501,197 thousand for the year ended 31 December 2024. Its subsidiaries are mainly engaged in manufacturing and sales of critical, consumable components of the semiconductor processing equipment. The sales revenue is the main indicator of financial and business performance evaluated by investors and the management. Therefore, the accuracy of both the amounts and periods of recognition has significant impact on financial statements. Consequently, we considered sales revenue recognition to be a key audit matter in our audit.

Our audit procedures therefore include, but not limited to, evaluating and testing the internal control design and implementation effectiveness of the sales cycle that are relevant to the timing of revenue recognition; selecting samples to perform detailed testing of sales revenue transactions, and reviewing major terms in customer orders and conditions, and check the relevant transaction certificates to check the timing of revenue recognition; perform a cut-off point test for a period before and after the balance sheet date to confirm that the company recognizes revenue in the correct period; and review whether there is any significant turnaround in operating income after the balance sheet date.

We also assessed the adequacy of disclosures of operating income. Please refer to Notes 4 and 6 to the financial statements.

Valuation for slow-moving inventories

As of 31 December 2024, the Company's net inventories amounted to NT\$119,554 thousand, and constitutes 10% of total asset. Considering the significant amount of inventories and that the identification of slow-moving inventories as well as the assessment of the amount of inventory write-downs required significant management judgment, we determined this as a key audit matter.

Our audit procedures included, but not limited to, evaluating the appropriateness of management's provisioning policy of allowance of obsolescence loss, including sample testing the accuracy of inventory aging time period; performing and evaluating the changes in value of the slow-moving inventories reserve ratio and inventory aging and recalculating allowance to reduce inventory to market, to ensure that the valuation for slow-moving inventories followed accounting policies; evaluating management's inventory count plan and important inventory locations to observe physical inventory count for confirming inventory quantity and status.

We also assessed the adequacy of disclosures of inventories. Please refer to Notes 5 and 6 to the financial statements.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the 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 on Taiwan and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 or supervisors, are responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 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 auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the accompanying notes, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 2024 financial statements 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.

Yao, Shih-Chieh

Hung, Kuo-Sen

Ernst & Young, Taiwan
10 March 2025

Notice to Readers

The accompanying financial statements are intended only to present the financial position and 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 financial statements are those generally accepted and applied in the Republic of China on Taiwan.

Accordingly, the accompanying financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China on Taiwan, and their applications in practice. As the financial statements are the responsibility of the management, Ernest & 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 Financial Statements Originally Issued in Chinese

DURA TEK, INC.

BALANCE SHEETS

31 December 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

| ASSETS | Notes | 31 Dec. 2024 | 31 Dec. 2023 |
|---|-----------------|--------------|--------------|
| Current assets | | | |
| Cash and cash equivalents | IV/VL.1 | \$550,046 | \$500,943 |
| Current financial assets at amortized cost | IV/VL.3.13/VIII | 35,448 | 50,201 |
| Trade receivables,net | IV/VL.4.13 | 87,245 | 47,986 |
| Inventories,net | IV/VL.5 | 119,554 | 99,779 |
| Other current assets | IV | 25,758 | 8,268 |
| Total current assets | | 818,051 | 707,177 |
| Non-current assets | | | |
| Non-current financial assets at fair value through other comprehensive income | IV/VL.2 | 919 | 1,338 |
| Property, plant and equipment | IV/VL.6/VIII | 315,193 | 305,724 |
| Right-of-use assets | IV/VL.14 | 34,951 | 38,248 |
| Intangible assets | IV/VL.7 | 867 | - |
| Deferred tax assets | IV/VL.18 | 3,176 | 3,647 |
| Other non-current assets | IV | 14,305 | 5,873 |
| Total non-current assets | | 369,411 | 354,830 |
| Total assets | | \$1,187,462 | \$1,062,007 |

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

English Translation of Financial Statements Originally Issued in Chinese

DURA TEK, INC.

BALANCE SHEETS

31 December 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

| LIABILITIES AND SHAREHOLDERS' EQUITY | Notes | 31 Dec. 2024 | 31 Dec. 2023 |
|---|--------------|--------------|--------------|
| Current liabilities | | | |
| Short-term borrowings | IV/VL.8/VIII | \$50,000 | \$75,000 |
| Trade payables | IV | 5,713 | 10,635 |
| Other payables | IV | 49,521 | 35,613 |
| Current tax liabilities | IV/VL.18 | 33,669 | 36,633 |
| Lease liabilities,current | IV/VL.14 | 3,097 | 5,440 |
| Current portion of long-term borrowings | IV/VL.9/VIII | - | 5,000 |
| Other current liabilities | IV/VL.12 | 7,880 | 7,383 |
| Total current liabilities | | 149,880 | 175,704 |
| Non-current liabilities | | | |
| Deferred tax liabilities | IV/VL.18 | 820 | 107 |
| Lease liabilities,non-current | IV/VL.14 | 32,482 | 33,360 |
| Total non-current liabilities | | 33,302 | 33,467 |
| Total liabilities | | 183,182 | 209,171 |
| Equity attributable to the parent company | | | |
| Capital | IV/VL.11 | | |
| Common stock | | 114,095 | 98,020 |
| Capital surplus | IV/VL.11 | 27,609 | 27,756 |
| Retained earnings | IV/VL.11 | | |
| Legal reserve | | 99,051 | 88,709 |
| Special reserve | | 7,957 | - |
| Unappropriated earnings | | 763,944 | 646,308 |
| Subtotal | | 870,952 | 735,017 |
| Other equity | IV/VL.11 | (8,376) | (7,957) |
| Total equity | | 1,004,280 | 852,836 |
| Total liabilities and equity | | \$1,187,462 | \$1,062,007 |

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

English Translation of Financial Statements Originally Issued in Chinese
DURA TEK, INC.
STATEMENTS OF COMPREHENSIVE INCOME
For the years ended 31 December 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

| ITEMS | NOTE | 2024.1.1~ 2024.12.31 | 2023.1.1~ 2023.12.31 |
|--|----------------|----------------------|----------------------|
| Operating revenues | IV/VI.12 | \$501,197 | \$352,518 |
| Operating costs | | (231,385) | (190,066) |
| Gross profit | | 269,812 | 162,452 |
| Operating expenses | IV/VI.13.14.15 | | |
| Sales and marketing expenses | | (6,369) | (4,109) |
| General and administrative expenses | | (28,316) | (23,332) |
| Research and development expenses | | (18,790) | (12,105) |
| Expected credit (losses) gains | | (243) | 178 |
| Subtotal | | (53,718) | (39,368) |
| Operating income | | 216,094 | 123,084 |
| Non-operating income and expenses | | | |
| Other revenue | IV/VI.16 | 11,075 | 13,793 |
| Other gains and losses | IV/VI.16 | 23,500 | 3,239 |
| Financial costs | IV/VI.16 | (1,243) | (1,557) |
| Subtotal | | 33,332 | 15,475 |
| Income from continuing operations before income tax | | 249,426 | 138,559 |
| Income tax expense | IV/VI.18 | (48,406) | (35,137) |
| Net income | | \$201,020 | \$103,422 |
| Other comprehensive income | | | |
| Not to be reclassified to profit or loss in subsequent periods | | | |
| Unrealized gains or losses from equity instruments measured at fair value through other comprehensive income | IV/VI.17 | (419) | (541) |
| Total other comprehensive income (loss), net of tax | | (419) | (541) |
| Total comprehensive income | | \$200,601 | \$102,881 |
| Earnings per share (NTD) | | | |
| Earnings per share-basic | IV/VI.19 | \$17.62 | \$9.06 |
| Earnings per share-diluted | IV/VI.19 | \$17.59 | \$8.92 |

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

English Translation of Financial Statements Originally Issued in Chinese

DURA TEK, INC.

STATEMENTS OF CHANGES IN EQUITY
For the years ended 31 December 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

| Items | Common Stock | Capital Surplus | Retained Earnings | | | Other Equity | Total Equity |
|---|------------------|-----------------|-------------------|-----------------|-------------------------|---|--------------------|
| | | | Legal Reserve | Special Reserve | Unappropriated Earnings | Unrealized gain (Loss) on financial assets at fair value through other comprehensive income | |
| Balance as of 1 January 2023 | \$98,020 | \$27,863 | \$68,400 | \$- | \$592,601 | \$(7,416) | \$779,468 |
| Appropriation and distribution of 2022 retained earnings | | | | | | | |
| Legal reserve | - | - | 20,309 | - | (20,309) | - | - |
| Cash dividends | - | - | - | - | (29,406) | - | (29,406) |
| Other changes in additional paid-in capital | - | (107) | - | - | - | - | (107) |
| Net income for the year ended 31 December 2023 | - | - | - | - | 103,422 | - | 103,422 |
| Other comprehensive income (loss) for the year ended 31 December 2023 | - | - | - | - | - | (541) | (541) |
| Total comprehensive income (loss) | - | - | - | - | 103,422 | (541) | 102,881 |
| Balance as of 31 December 2023 | <u>\$98,020</u> | <u>\$27,756</u> | <u>\$88,709</u> | <u>\$-</u> | <u>\$646,308</u> | <u>\$(7,957)</u> | <u>\$852,836</u> |
| Balance as of 1 January 2024 | \$98,020 | \$27,756 | \$88,709 | \$- | \$646,308 | \$(7,957) | \$852,836 |
| Appropriation and distribution of 2023 retained earnings | | | | | | | |
| Legal reserve | - | - | 10,342 | - | (10,342) | - | - |
| Special reserve | - | - | - | 7,957 | (7,957) | - | - |
| Cash dividends | - | - | - | - | (49,010) | - | (49,010) |
| Stock dividends | 16,075 | - | - | - | (16,075) | - | - |
| Other changes in additional paid-in capital | - | (147) | - | - | - | - | (147) |
| Net income for the year ended 31 December 2024 | - | - | - | - | 201,020 | - | 201,020 |
| Other comprehensive income (loss) for the year ended 31 December 2024 | - | - | - | - | - | (419) | (419) |
| Total comprehensive income (loss) | - | - | - | - | 201,020 | (419) | 200,601 |
| Balance as of 31 December 2024 | <u>\$114,095</u> | <u>\$27,609</u> | <u>\$99,051</u> | <u>\$7,957</u> | <u>\$763,944</u> | <u>\$(8,376)</u> | <u>\$1,004,280</u> |

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

English Translation of Financial Statements Originally Issued in Chinese

DURA TEK, INC.

STATEMENTS OF CASH FLOWS

For the years ended 31 December 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

| ITEMS | 2024.1.1~ 2024.12.31 | 2023.1.1~ 2023.12.31 | ITEMS | 2024.1.1~ 2024.12.31 | 2023.1.1~ 2023.12.31 |
|---|-------------------------|-------------------------|---|-------------------------|-------------------------|
| Cash flows from operating activities: | | | Cash flows from investing activities: | | |
| Net income before tax | \$249,426 | \$138,559 | Proceeds from disposal of financial assets at amortized cost | 14,753 | - |
| Adjustments for: | | | Proceeds from disposal of financial assets at fair value through profit or loss | - | 29,557 |
| Income and expense adjustments: | | | Acquisition of property, plant and equipment | (40,787) | (45,952) |
| Depreciation | 26,674 | 21,592 | Proceeds from disposal of property, plant and equipment | 1,160 | 1,407 |
| Amortization | 83 | - | Acquisition of intangible assets | (525) | - |
| Expected credit losses (gains) | 243 | (178) | Decrease in other non-current assets | - | 210 |
| Net losses of financial assets and liabilities at fair value through profit or loss | - | 1,093 | Dividend received | - | 9 |
| Interest expense | 1,243 | 1,557 | Net cash (used in) investing activities | (25,399) | (14,769) |
| Interest income | (9,771) | (9,489) | Cash flows from financing activities: | | |
| Dividend income | - | (9) | Increase in short-term loans | 90,000 | 115,000 |
| (Gain) loss on disposal of property, plant and equipment | (1,109) | (1,407) | Decrease in short-term loans | (115,000) | (100,000) |
| Changes in operating assets and liabilities: | | | Repayments of long-term loans | (5,000) | (10,000) |
| Notes receivable, net | - | 16 | Repayments of lease liabilities | (5,808) | (5,382) |
| Trade receivable, net | (39,502) | 22,099 | Cash dividends | (49,010) | (29,406) |
| Inventories | (19,775) | 31,128 | Net cash (used in) financing activities | (84,818) | (29,788) |
| Other current assets | (17,829) | 6,809 | | | |
| Trade payables | (4,922) | (348) | Net increase in cash and cash equivalents | 49,103 | 109,087 |
| Other payables | 15,416 | (18,862) | Cash and cash equivalents at beginning of year | 500,943 | 391,856 |
| Other current liabilities | 497 | (5,158) | Cash and cash equivalents at end of year | \$550,046 | \$500,943 |
| Cash generated from operations | 200,674 | 187,402 | | | |
| Interest received | 10,110 | 9,094 | | | |
| Interest paid | (1,278) | (1,547) | | | |
| Income tax paid | (50,186) | (41,305) | | | |
| Net cash provided by operating activities | 159,320 | 153,644 | | | |

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

Attachment VI. Earnings Appropriation Report

DURA TEK, INC. 2024 Earnings distribution

Unit: NT\$

| Item | Amount |
|---|---------------|
| Undistributed earnings in the beginning of the period | 562,924,147 |
| Add: After-tax profit in 2024 | 201,019,393 |
| Less: Appropriation of legal reserve | (20,101,939) |
| Less: Appropriation of special reserve | (418,609) |
| Distributed earnings at the end of the period | 743,422,992 |
| Distribution items: Cash dividends (NT\$9 per share) | (102,685,464) |
| Distribution items: Stock dividends (NT\$1.09 per share) | (12,436,350) |
| Undistributed earnings at the end of the period | 628,301,178 |

Chairman:



Managerial officer:



Accounting Officer:



Attachment VII. Comparison Table of Provision Amendments in the "Articles of Incorporation"

DURA TEK, INC.

Comparison table for the Articles of Incorporation

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--|---|
| <p>Article 6: The Company's shares are all registered and issued with the signature or seal of the Company's representative director, and certified by a bank legally authorized to act as a stock issuance certifying agency. After the Company's shares are publicly issued, The shares issued by the Company may be exempt from physical stock certificates but must be registered with a securities central depository institution. The same applies when issuing other securities.</p> | <p>Article 6: The Company's shares are all registered and issued with the signature or seal of the Company's representative director, and certified by a bank legally authorized to act as a stock issuance certifying agency. After the Company's shares are publicly issued, stock certificates may be exempted from printing but must be registered with a securities centralized depository institution. The same applies to the issuance of other securities.</p> | The Company has publicly issued |
| <p>Article 7: The Company's registration of share transfers shall not be made within 30 days prior to the annual general shareholders' meeting, within 15 days prior to a extraordinary shareholders' meeting, or within 5 days prior to the record date for the distribution of dividends, bonuses, or other benefits. For a company with publicly issued shares, The registration of share transfers shall not be conducted within 60 days before the annual general shareholders' meeting, 30 days before the extraordinary shareholders' meeting, or 5 days before the record date for the distribution of dividends, bonuses, or other benefits. The periods mentioned in the previous two paragraphs are calculated from the date of the meeting or the record date.</p> | <p>Article 7: The registration of share transfers shall not be made within 30 days prior to the annual general shareholders' meeting, within 15 days prior to a extraordinary shareholders' meeting, or within 5 days prior to the record date for the distribution of dividends, bonuses, or other benefits. For a company with publicly issued shares, the registration of share transfers shall not be made within 60 days prior to the annual general shareholders' meeting or within 30 days prior to a extraordinary shareholders' meeting. The periods mentioned in the previous two paragraphs are calculated from the date of the meeting or the record date.</p> | The Company has publicly issued |
| <p>Article 8: The shareholders' meeting shall be of two types, the ordinary shareholders' meeting and the extraordinary shareholders' meeting. The ordinary shareholders' meeting shall be convened once per year, and shall be convened by the Board of Directors within six months after the close of each fiscal year. Extraordinary meetings are convened whenever necessary. <u>The convening of the Company's annual general shareholders' meeting and extraordinary shareholders' meeting shall be conducted in accordance with the provisions of Article 172 of the Company Act. The notice for the convening of the shareholders' meeting may be given electronically if agreed upon by the recipient.</u> The Company's shareholders' meeting may be</p> | <p>Article 8: The shareholders' meeting shall be of two types, the ordinary shareholders' meeting and the extraordinary shareholders' meeting. The ordinary shareholders' meeting shall be convened once per year, and shall be convened by the Board of Directors within six months after the close of each fiscal year. Extraordinary meetings are convened whenever necessary. The Company's shareholders' meeting may be convened by video conference or by other means as announced by the central competent authority.</p> | Amended in accordance with laws and regulations |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|--|---------------------------------|
| convened by video conference or by other means as announced by the central competent authority. | | |
| <p>Article 9: If a shareholder is unable to attend the shareholders' meeting, they may issue a power of attorney specifying the scope of authorization for an proxy to attend on their behalf.</p> <p>After the Company's shares are publicly issued, the procedures for shareholder proxy attendance shall be handled in accordance with the provisions of Article 177 of the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.</p> | <p>Article 9: If a shareholder is unable to attend the shareholders' meeting, they may issue a power of attorney specifying the scope of authorization for an proxy to attend on their behalf.</p> <p>After the Company's shares are publicly issued, the procedures for shareholder proxy attendance shall be handled in accordance with the provisions of Article 177 of the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.</p> | The Company has publicly issued |
| <p>Article 11: Each share of the Company's share carries one voting right, except in cases where there are restrictions or situations specified under Article 179 of the Company Act, in which case the shares shall have no voting rights.</p> <p>After the public offering of the Company's stock, when convening a shareholders' meeting, electronic voting should be listed as one of the methods for exercising voting rights. The method of exercising voting rights shall be handled in accordance with the Company Act and the regulations of the competent authority.</p> <p><u>Shareholders of the Company may exercise their voting rights electronically. Shareholders who exercise their voting rights electronically will be regarded as being present in person. Relevant matters shall be handled in accordance with applicable laws and regulations.</u></p> | <p>Article 11: Each share of the Company's share carries one voting right, except in cases where there are restrictions or situations specified under Article 179 of the Company Act, in which case the shares shall have no voting rights.</p> <p>After the public offering of the Company's stock, when convening a shareholders' meeting, electronic voting should be listed as one of the methods for exercising voting rights. The method of exercising voting rights shall be handled in accordance with the Company Act and the regulations of the competent authority.</p> | The Company has publicly issued |
| <p>Article 13: Resolutions of the shareholders' meeting shall be recorded in the minutes, which should include the year, month, and date of the meeting, the venue, a summary of the proceedings and the results, the name of the chairperson, the method of resolution, the number of shareholders present and the number of shares represented. The minutes shall be signed or sealed by the chairperson and stored with the attendance book and proxy forms at the Company. The minutes shall be distributed to all shareholders within 20 days after the meeting <u>and may also be published in accordance with applicable regulations.</u></p> <p>The minutes of shareholders' meetings shall be permanently preserved during the Company's existence. The attendance register and proxies for attendance by representatives shall be</p> | <p>Article 13: Resolutions of the shareholders' meeting shall be documented in minutes, specifying the year, month, date, location of the meeting, key points of the proceedings and their outcomes, the name of the chairperson, the method of resolution, and the number of shareholders present along with their represented shares. The minutes shall be signed or sealed by the chairperson and kept by the Company along with the attendance register and proxies. The minutes shall be distributed to all shareholders within 20 days after the meeting. The minutes of shareholders' meetings shall be permanently preserved during the Company's existence. The attendance register and proxies for attendance by representatives shall be retained for at least one year unless otherwise stipulated by the Company Act.</p> | The Company has publicly issued |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|---|--|
| retained for at least one year unless otherwise stipulated by the Company Act. The distribution of the minutes mentioned in the preceding paragraph may, after the Company's shares are publicly issued, be carried out by posting the announcement on the MOPS. | The distribution of the minutes mentioned in the preceding paragraph may, after the Company's shares are publicly issued, be carried out by posting the announcement on the MOPS. | |
| Article 14: The Company shall have 5 to 7 directors with a term of three years, elected by the shareholders' meeting from persons with legal capacity, and they may be re-elected consecutively. When the term of directors expires without a timely re-election, their duties shall be extended until the newly elected directors assume office, unless otherwise stipulated by the Company Act. The company shall appoint independent directors from the aforementioned board positions. The number of independent directors shall not be less than <u>2 3</u> or fewer than one-fifth <u>third</u> of the total number of directors. The <u>election of directors</u> shall adopt a candidate nomination system, with the shareholders' meeting selecting from the list of independent director candidates. Non-independent directors and independent directors shall be elected concurrently, with the number of elected seats calculated separately. The qualifications, nomination methods, and other compliance requirements for the independent directors mentioned in the preceding paragraph shall be handled in accordance with the regulations of the securities competent authority. The Company shall establish an "Audit Committee" in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all independent directors. The Audit Committee's or its members shall be responsible for performing the duties of supervisors as stipulated by the Company Act, the Securities and Exchange Act, and other applicable regulations. <u>duties, procedures, and other matters that should be followed shall be handled in accordance with the relevant regulations of the securities regulatory authority.</u> After the public offering of the Company's shares, the total shareholding of all directors shall be handled in accordance with the regulations of the securities competent authority. | Article 14: The Company shall have 5 to 7 directors with a term of three years, elected by the shareholders' meeting from persons with legal capacity, and they may be re-elected consecutively. When the term of directors expires without a timely re-election, their duties shall be extended until the newly elected directors assume office, unless otherwise stipulated by the Company Act. The Company shall appoint independent directors among the specified number of directors, with the number of independent directors being no less than 2 and not less than one-fifth of the total board seats. Independent directors shall be elected by the shareholders' meeting from the list of independent director candidates through a nomination system. Non-independent directors and independent directors shall be elected concurrently, with the number of elected seats calculated separately. The qualifications, nomination methods, and other compliance requirements for the independent directors mentioned in the preceding paragraph shall be handled in accordance with the regulations of the securities competent authority. The Company shall establish an "Audit Committee" in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all independent directors. The Audit Committee or its members shall be responsible for performing the duties of supervisors as stipulated by the Company Act, the Securities and Exchange Act, and other applicable regulations. After the public offering of the Company's shares, the total shareholding of all directors shall be handled in accordance with the regulations of the securities competent authority. | Amended in accordance with relevant laws and regulations |
| Article 15: (Deleted) | Article 15: After the Company is registered on the emerging stock market, the selection of directors shall | The company has been registered on the |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|--|---|
| | adopt a candidate nomination system, and the shareholders' meeting shall elect from the list of director candidates. The nomination method and other matters to be followed shall be handled in accordance with the regulations of the securities competent authority. Non-independent directors and independent directors shall be elected concurrently, with the number of elected seats calculated separately. | Emerging Stock Board. This article is combined with Article 14. |
| Article 18: If the number of vacant director positions reaches one-third, an extraordinary shareholders' meeting must be convened within 30 days to conduct a by-election. However, after the public offering, a extraordinary shareholders' meeting shall be convened within 60 days to hold a by-election to fill the vacancies. The term of office for the newly appointed director shall be limited to the remainder of the original term. | Article 18: If the number of vacant director positions reaches one-third, an extraordinary shareholders' meeting must be convened within 30 days to conduct a by-election. However, after the public offering, a extraordinary shareholders' meeting shall be convened within 60 days to hold a by-election to fill the vacancies. The term of office for the newly appointed director shall be limited to the remainder of the original term. | The Company has publicly issued |
| Article 20: The Chairman represents the Company externally and executes all company business in accordance with the laws, regulations, and the resolutions of the shareholders' meeting and Board of Directors. In the event that the Chairman is on leave or unable to perform their duties, a proxy will be appointed in accordance with the provisions of the Company Act. <u>Where convening a board meeting, the cause shall be notified to each director seven days prior to the meeting; however, in case of emergency of the Company, the meeting may be convened anytime. The convening mentioned in the preceding paragraph may be done through written notice, fax, or email.</u> | Article 20: The Chairman represents the Company externally and executes all company business in accordance with the laws, regulations, and the resolutions of the shareholders' meeting and Board of Directors. In the event that the Chairman is on leave or unable to perform their duties, a proxy will be appointed in accordance with the provisions of the Company Act. | Amended in accordance with laws and regulations |
| Article 26: The directors of the Company may be granted transportation and accommodation expenses at their discretion. Directors who actively carry out business operations may also be paid a salary, regardless of the Company's profit or loss, which must be paid. Their remuneration is authorized by the Board of Directors, based on their level of participation in the Company's operations and the value of their contributions, taking into account industry standards. If the Company has profits, remuneration shall be distributed in accordance with the provisions of Article 27 of <u>the Articles of Incorporation</u> . | Article 26: The directors of the Company may be granted transportation and accommodation expenses at their discretion. Directors who actively carry out business operations may also be paid a salary, regardless of the Company's profit or loss, which must be paid. Their remuneration is authorized by the Board of Directors, based on their level of participation in the Company's operations and the value of their contributions, taking into account industry standards. If the Company has profits, remuneration shall be distributed in accordance with the provisions of Article 27. | Description of amended content |
| Article 27: The Company shall allocate no less than 1% of | Article 27: The Company shall distribute employee | In response to the amendment |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--|---|
| <p>the annual profit as employee remuneration, <u>with no less than 50% of this allocation designated for entry-level employees.</u> Additionally, no more than 4% of the annual profit shall be allocated as director remuneration. However, if the Company has accumulated losses, these losses must be compensated first.</p> <p>The annual profit referred to in the preceding paragraph refers to the profit before tax, after deducting the employee remuneration and director remuneration to be distributed.</p> <p>The remunerations distributed to the employees and directors shall be resolved by a majority vote at a board meeting attended by two-thirds of the total number of directors, and reported to the shareholders' meeting.</p> <p>The remunerations to the employees may be distributed in cash or shares, and the employees of subsidiaries meeting certain specific requirements are entitled to receive the employee remunerations.</p> | <p>remuneration amounting to no less than 1% of the annual profit, and distribute director remuneration amounting to no more than 4% of the annual profit. However, if the Company has accumulated losses, these shall be offset first. The annual profit referred to in the preceding paragraph refers to the profit before tax, after deducting the employee remuneration and director remuneration to be distributed.</p> <p>The remunerations distributed to the employees and directors shall be resolved by a majority vote at a board meeting attended by two-thirds of the total number of directors, and reported to the shareholders' meeting.</p> <p>The remunerations to the employees may be distributed in cash or shares, and the employees of subsidiaries meeting certain specific requirements are entitled to receive the employee remunerations.</p> | <p>of Article 14, Paragraph 6 of the Securities and Exchange Act.</p> |
| <p>Article 28:</p> <p>If the Company has profits in its annual financial statements, taxes should first be paid, followed by the compensation of accumulated losses from previous years. Then, 10% should be allocated to the legal reserve, but this requirement does not apply if the legal reserve has reached the Company's paid-in capital. The Company shall also allocate or reverse special reserves as required by laws or competent authorities. Any remaining profit, together with any accumulated undistributed earnings from previous years, will be proposed by the Board of Directors for distribution, to be approved by the shareholders' meeting.</p> <p><u>In accordance with the provisions of Article 240, Paragraph 5 and Article 241 of the Company Act, the Board of Directors shall decide the distribution of dividends and bonuses, or the distribution of legal reserves and capital reserves in cash, with the approval of at least two-thirds of the attending directors and a majority of the attending directors, and then report to the shareholders' meeting. When distribution is made through the issuance of new shares, it shall be proposed for resolution at the shareholders' meeting before distribution.</u></p> <p>The Company may distribute shareholder dividends in the form of cash or stock. The</p> | <p>Article 28:</p> <p>If the Company has profits in its annual financial statements, taxes should first be paid, followed by the compensation of accumulated losses from previous years. Then, 10% should be allocated to the legal reserve, but this requirement does not apply if the legal reserve has reached the Company's paid-in capital. The Company shall also allocate or reverse special reserves as required by laws or competent authorities. Any remaining profit, together with any accumulated undistributed earnings from previous years, will be proposed by the Board of Directors for distribution, to be approved by the shareholders' meeting.</p> <p>The Company may distribute shareholder dividends in the form of cash or stock. The amount of dividends shall be no less than 10% of the distributable earnings for the year, and the cash dividend proportion shall be no less than 10% of the total shareholder dividends.</p> <p>The Company is currently in a growth stage. The type and proportion of earnings distribution may be adjusted by the Board of Directors based on the Company's future capital needs and long-term operational plans. The Board of Directors shall propose a distribution plan, taking into account the current operational status, shareholders' interests, the balance between dividend policy,</p> | <p>Amended in accordance with laws and regulations</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|--|--|
| <p>amount of dividends shall be no less than 10% of the distributable earnings for the year, and the cash dividend proportion shall be no less than 10% of the total shareholder dividends.</p> <p>The Company is currently in a growth stage. The type and proportion of earnings distribution may be adjusted by the Board of Directors based on the Company's future capital needs and long-term operational plans. The Board of Directors shall propose a distribution plan, taking into account the current operational status, shareholders' interests, the balance between dividend policy, and capital requirements, and submit it to the shareholders' meeting for approval.</p> <p>In the absence of losses, if the Company has no distributable earnings for the current year or based on considerations of the Company's financial, business, and operational factors, the Company may distribute all or part of the legal reserves and capital reserves in the form of new shares or cash, in proportion to the shareholders' original shares held, in accordance with laws and regulations or as required by competent authorities.</p> | <p>and capital requirements, and submit it to the shareholders' meeting for approval.</p> <p>In the absence of losses, if the Company has no distributable earnings for the current year or based on considerations of the Company's financial, business, and operational factors, the Company may distribute all or part of the legal reserves and capital reserves in the form of new shares or cash, in proportion to the shareholders' original shares held, in accordance with laws and regulations or as required by competent authorities.</p> | |
| <p>Article 31:</p> <p>This Articles of Incorporation was established on December 14, 1993.</p> <p>The 1st amendment was made on September 2, 1996.</p> <p>The 2nd amendment was made on June 25, 1997.</p> <p>The 3rd amendment was made on November 20, 1997.</p> <p>The 4th amendment was made on November 10, 1998.</p> <p>The 5th amendment was made on June 12, 1999.</p> <p>The 6th amendment was made on June 28, 2000.</p> <p>The 7th amendment was made on December 21, 2001.</p> <p>The 8th amendment was made on June 18, 2004.</p> <p>The 9th amendment was made on June 17, 2005.</p> <p>The 10th amendment was made on June 29, 2006.</p> <p>The 11th amendment was made on June 13, 2008.</p> <p>The 12th amendment was made on May 23, 2016.</p> | <p>Article 31:</p> <p>This Articles of Incorporation was established on December 14, 1993.</p> <p>The 1st amendment was made on September 2, 1996.</p> <p>The 2nd amendment was made on June 25, 1997.</p> <p>The 3rd amendment was made on November 20, 1997.</p> <p>The 4th amendment was made on November 10, 1998.</p> <p>The 5th amendment was made on June 12, 1999.</p> <p>The 6th amendment was made on June 28, 2000.</p> <p>The 7th amendment was made on December 21, 2001.</p> <p>The 8th amendment was made on June 18, 2004.</p> <p>The 9th amendment was made on June 17, 2005.</p> <p>The 10th amendment was made on June 29, 2006.</p> <p>The 11th amendment was made on June 13, 2008.</p> <p>The 12th amendment was made on May 23, 2016.</p> | <p>To add the current amendment date</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--|-----------------------|
| The 13th amendment was made on June 22, 2020. The 14th amendment was made on June 30, 2023. The 15th amendment was made on December 22, 2023. The 16th amendment was made on June 17, 2024. <u>The 17th amendment was made on May 29, 2025.</u> | The 13th amendment was made on June 22, 2020. The 14th amendment was made on June 30, 2023. The 15th amendment was made on December 22, 2023. The 16th amendment was made on June 17, 2024. | |

Attachment VIII. Comparison Table of Provision Amendments in the "Procedures for Election of Directors"

DURA TEK, INC.

Comparison table of the Procedures for Election of Directors

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|--|---|
| <p>Article 4 After the Company's shares are publicly issued, independent directors may be appointed within the number of directors specified in the Articles of Incorporation. The qualifications and election of independent directors shall comply with the relevant provisions of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".</p> | <p>Article 4 After the Company's shares are publicly issued, independent directors may be appointed within the number of directors specified in the Articles of Incorporation. The qualifications and election of independent directors shall comply with the relevant provisions of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".</p> | <p>The company has been publicly issued, and some content has been removed accordingly.</p> |
| <p>Article 5 After the Company is listed on the Emerging Stock Board, the election of directors shall adopt a candidate nomination system. <u>The election of the Company's directors shall follow the candidate nomination system procedure as stipulated in Article 192-1 of the Company Act. The Company's Nomination Committee shall select and review candidates based on their expertise, background, and independence criteria before submitting them for resolution by the board of directors.</u> When the number of directors falls below five due to the dismissal of a director for any reason, the company shall hold a director by-election at the next following shareholders meeting. Where the number of independent directors falls below the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at</p> | <p>Article 5 After the Company is listed on the Emerging Stock Board, the election of directors shall adopt a candidate nomination system. When the number of directors falls below five due to the dismissal of a director for any reason, the company shall hold a director by-election at the next following shareholders meeting. When the number of directors falls short by one-third of the total number prescribed by the articles of incorporation, the company shall convene a special shareholders meeting within 60 days of the occurrence of that fact to hold a director by-election. Where the number of independent directors falls below the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting. by-election in a special session.</p> | <p>The company is listed on the Emerging Stock Board and has established a Nomination Committee, with certain explanations revised accordingly.</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|--------------------|-----------------------|
| the next shareholders meeting. by-election in a special session. | | |

Attachment IX. Comparison Table of Provision Amendments in the "Operational Procedures for Acquisition and Disposal of Assets "

DURA TEK, INC.

Comparison Table of Provision Amendments in the " Operational Procedures for Acquisition and Disposal of Assets "

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--|--|
| <p>Article 2 Scope of application for assets as stated in this Procedure</p> <p>I. Stocks, government bonds, corporate bonds, financial bonds, securities of recognition funds, depositary receipts, warrants for subscription (sale), beneficiary certificates, and asset-backed securities.</p> <p>II. Real estate (including land, houses, buildings, and investment properties) and equipment.</p> <p>III. Membership card.</p> <p>IV. Intangible assets such as patents, copyrights, trademarks, and franchise rights.</p> <p>V. Right-of-use assets.</p> <p>VI. <u>Creditors' rights of financial institutions (including receivables, foreign exchange purchases and discounts, loans, and collection receivables).</u></p> <p><u>VII.</u> Derivatives.</p> <p><u>VIII.</u> Assets acquired or disposed of through mergers, splits, acquisitions, or share transfers in accordance with the law.</p> <p><u>IX.</u> Other important assets.</p> | <p>Article 2 Scope of application for assets as stated in this Procedure</p> <p>I. Stocks, government bonds, corporate bonds, financial bonds, securities of recognition funds, depositary receipts, warrants for subscription (sale), beneficiary certificates, and asset-backed securities.</p> <p>II. Real estate (including land, houses, buildings, and investment properties) and equipment.</p> <p>III. Membership card.</p> <p>IV. Intangible assets such as patents, copyrights, trademarks, and franchise rights.</p> <p>V. Right-of-use assets.</p> <p>VI. Derivatives.</p> <p>VII. Assets acquired or disposed of through mergers, splits, acquisitions, or share transfers in accordance with the law.</p> <p>VIII. Other important assets.</p> | <p>In accordance with changes in regulations</p> |
| <p>Article 3 Definition of terms</p> <p>I to VI. (omitted)</p> <p>VII. The term "most recent financial statements" refers to the financial statements that have been audited or reviewed by a CPA and are the most recent <u>prior to the occurrence</u> of the asset</p> | <p>Article 3 Definition of terms</p> <p>I to VI. (omitted)</p> <p>VII. The term "most recent financial statements" refers to the financial statements that have been audited or reviewed by a CPA and prepared prior to the asset acquisition or disposal.</p> <p>VIII. (omitted)</p> | <p>In accordance with changes in regulations</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|---|---|
| acquisition or disposal. VIII. (omitted) | | |
| <p>Article 4 Evaluation Procedures</p> <p>The acquisition or disposal of assets under this procedure must be evaluated in advance by each executing unit according to the Company's relevant internal operating procedures, based on the terms of each transaction. The actions should then be carried out after approval according to the application and the approval authority table.</p> <p>The implementation units of the assets referred to in the preceding paragraph are as follows:</p> <ul style="list-style-type: none"> I. Securities: Finance Department. II. Real estate, equipment, and right-of-use assets thereof: Each user unit and the Management Department. III. Membership card: Finance Department. IV. Intangible assets: Each user unit and the Management Department. V. Derivatives: Finance Department. VI. Assets acquired or disposed of through mergers, splits, acquisitions, or share transfers in accordance with the law: Finance Department. VII. Other important assets: Each user unit. <p>The Company's acquisition or disposal of assets, which must be approved by the Board of Directors in accordance with this procedure or other legal regulations, shall be reported to the supervisors if any director expresses dissent, and the</p> | <p>Article 4 Evaluation Procedures</p> <p>The acquisition or disposal of assets under this procedure must be evaluated in advance by each executing unit according to the Company's relevant internal operating procedures, based on the terms of each transaction. The actions should then be carried out after approval according to the application and the approval authority table.</p> <p>The implementation units of the assets referred to in the preceding paragraph are as follows:</p> <ul style="list-style-type: none"> I. Securities: Finance Department. II. Real estate, equipment, and right-of-use assets thereof: Each user unit and the Management Department. III. Membership card: Finance Department. IV. Intangible assets: Each user unit and the Management Department. V. Derivatives: Finance Department. VI. Assets acquired or disposed of through mergers, splits, acquisitions, or share transfers in accordance with the law: Finance Department. VII. Other important assets: Each user unit. <p>The Company's acquisition or disposal of assets, which must be approved by the Board of Directors in accordance with this procedure or other legal regulations, shall be reported to the supervisors if any director expresses dissent, and the</p> | <p>Deleted the wording of the Supervisor and revised the description of the Audit Committee</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--|---|
| <p>dissenting opinions, along with any records or written statements, shall be forwarded to the supervisors. must be approved by more than half of the members of the Audit Committee. After the Board of Directors resolves the matter, it shall be submitted to the shareholders' meeting for discussion.</p> <p>If the Company has appointed independent directors, When the Company submits asset acquisition or disposal transactions to the Board of Directors for discussion in accordance with the preceding paragraph, the opinions of independent directors should be fully considered. If any independent director expresses opposition or reservations, such opinions should be recorded in the meeting minutes of the Board of Directors.</p> <p>If the Company has established an Audit Committee, The Company's major asset or derivative transactions must be approved by more than half of the members of the Audit Committee and submitted to the Board of Directors for resolution, in accordance with the provisions of Articles 15<u>14</u>, Paragraphs 4<u>3</u> and 5<u>4</u>.</p> | <p>dissenting opinions, along with any records or written statements, shall be forwarded to the supervisors.</p> <p>If the Company has appointed independent directors, when the transaction of acquisition or disposal of assets is submitted to the Board of Directors for discussion under the preceding paragraph, the opinions of each independent director shall be considered sufficiently and have their supporting or opposing opinions and reasons documented in the minutes of the Board of Directors' meeting. If the Company has established an Audit Committee, major asset or derivative transactions must be approved by more than half of the members of the Audit Committee and submitted to the Board of Directors for resolution, in accordance with the provisions of Article 15, Paragraphs 4 and 5.</p> | |
| <p>Article 7 Procedures for transactions with related parties</p> <p>I. (omitted)</p> <p>II. Evaluation and Operating Procedures</p> <p>The Company, when acquiring or disposing of real estate or rights-of-use assets thereof from related parties, or acquiring or disposing of other assets, excluding</p> | <p>Article 7 Procedures for transactions with related parties</p> <p>I. (omitted)</p> <p>II. Evaluation and Operating Procedures</p> <p>When the Company acquires or disposes of real estate or right-of-use assets thereof from related parties, or acquires or disposes of other assets from related</p> | <p>Deleted the wording of the Supervisor and revised the description of the Audit Committee</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|---|-----------------------|
| <p>domestic government bonds, bonds with repurchase or reverse repurchase conditions, and money market funds issued by domestic securities investment trust enterprises, where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NTD 300 million or more, must submit the following information. <u>After being approved by more than half of the members of the Audit Committee</u>, it must be submitted to the Board of Directors for resolution and the supervisors for acknowledgment before the transaction contract can be signed and payment can be made:</p> <p>(I) to (VII) (omitted)</p> <p>The calculation of the aforementioned transaction amount shall be conducted in accordance with Article 10, Paragraph 2. The term "within one year" refers to the period starting from the date of the current transaction event, with a retrospective calculation of one year. Any parts that have already been submitted and approved by the shareholders' meeting, Board of Directors, and supervisors' ratification <u>Audit Committee</u> in accordance with this regulation are exempt from further inclusion in the calculation.</p> <p>The Company and its subsidiaries, or subsidiaries directly or indirectly holding</p> | <p>parties, with the transaction amount reaching 20% of the Company's paid-in capital, 10% of total assets, or NTD 300 million or more, excluding the purchase or sale of domestic government bonds, bonds with repurchase or reverse repurchase conditions, and money market funds issued by domestic securities investment trust enterprises, the following information must be submitted to the Board of Directors for approval and the supervisors for acknowledgment before the transaction contract can be signed and payments made:</p> <p>(I) to (VII) (omitted)</p> <p>The calculation of the aforementioned transaction amount shall be conducted in accordance with Article 10, Paragraph 2. The term "within one year" refers to the period starting from the date of the current transaction event, with a retrospective calculation of one year. Any parts that have already been submitted and approved by the shareholders' meeting, Board of Directors, and supervisors' ratification in accordance with this regulation are exempt from further inclusion in the calculation.</p> <p>The Company and its subsidiaries, or subsidiaries directly or indirectly holding 100% of the issued shares or total capital, may engage in</p> | |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|--|-----------------------|
| <p>100% of the issued shares or total capital, may engage in the following transactions. The Board of Directors may authorize the Chairman to proceed with transactions within the investment limit specified in Article 5 and not exceeding NTD 100 million. The transactions should then be submitted to the most recent Board of Directors for retrospective approval:</p> <p>I. Acquisition or disposal of equipment or right-of-use assets thereof for business use.</p> <p>II. Acquisition or disposal of real estate right-of-use assets for business use.</p> <p>The Company or subsidiaries that are not publicly listed in Taiwan, when engaging in the transactions listed in the first Paragraph, where the transaction amount reaches 10% of the Company's total assets, must submit the information listed in the first item to the shareholders' meeting for approval before signing the transaction contract and making payments. However, this does not apply to transactions between the Company and its subsidiaries, or between subsidiaries.</p> <p>If the Company has established independent directors, When the Company acquires or disposes of assets from related parties and submits the matter to the Board of Directors for discussion, the opinions of independent directors should</p> | <p>the following transactions. The Board of Directors may authorize the Chairman to proceed with transactions within the investment limit specified in Article 5 and not exceeding NTD 100 million. The transactions should then be submitted to the most recent Board of Directors for retrospective approval:</p> <p>I. Acquisition or disposal of equipment or right-of-use assets thereof for business use.</p> <p>II. Acquisition or disposal of real estate right-of-use assets for business use.</p> <p>The Company or subsidiaries that are not publicly listed in Taiwan, when engaging in the transactions listed in the first Paragraph, where the transaction amount reaches 10% of the Company's total assets, must submit the information listed in the first item to the shareholders' meeting for approval before signing the transaction contract and making payments. However, this does not apply to transactions between the Company and its subsidiaries, or between subsidiaries.</p> <p>If the Company has established independent directors, when the Company acquires or disposes of assets from related parties and submits the matter to the Board of Directors for discussion, the opinions of independent</p> | |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|---|-----------------------|
| <p>be fully considered. If any independent director expresses opposition or reservations, such opinions should be recorded in the meeting minutes of the Board of Directors.</p> <p>The provisions of the second Paragraph must be approved by more than half of the members of the Audit Committee and submitted to the Board of Directors for resolution, in accordance with Article 14, Paragraphs 3 and 4.</p> <p>III. Evaluation of the reasonableness of the transaction cost</p> <p>(I) to (V) (omitted)</p> <p>(VI) When the Company acquires real estate or right-of-use assets thereof from related parties, and the evaluation results according to Paragraph 3, Subparagraphs (1) to (5) of this Article show that the transaction price is lower than the assessed value, the following actions should be taken:</p> <p>1. The difference between the transaction price of real estate or right-of-use assets thereof and the appraised cost shall be appropriated as special reserve in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act, and shall not be</p> | <p>directors should be fully considered. If any independent director expresses opposition or reservations, such opinions should be recorded in the meeting minutes of the Board of Directors.</p> <p>If the Company has established an Audit Committee, matters that must be ratified by the supervisors under Paragraph 2 must first be approved by more than half of the members of the Audit Committee and then submitted to the Board of Directors for resolution, in accordance with Article 15, Paragraphs 4 and 5.</p> <p>III. Evaluation of the reasonableness of the transaction cost</p> <p>(I) to (V) (omitted)</p> <p>(VI) When the Company acquires real estate or right-of-use assets thereof from related parties, and the evaluation results according to Paragraph 3, Subparagraphs (1) to (5) of this Article show that the transaction price is lower than the assessed value, the following actions should be taken:</p> <p>1. The difference between the transaction price of real estate or right-of-use assets thereof and the appraised cost shall be appropriated as</p> | |

| Amendment to the provisions | Current provisions | Reasons for amendment |
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| <p>distributed or transferred to capital for capital increase. For investors in the Company that are evaluated using the equity method and are publicly listed companies, the same amount should be allocated as special reserves in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act, based on the shareholding ratio.</p> <p>2. The supervisors— independent director members of the Audit Committee shall handle matters in accordance with Article 218 of the Company Act. If the Company has— established an Audit Committee, the first part of this— Subparagraph shall— apply to the— independent director— members of the— Audit Committee.</p> <p>3. The handling of items 1 and 2 above shall be reported to the shareholders' meeting, and the detailed transaction information shall be disclosed in the annual report and prospectus.</p> <p>If the Company has allocated special</p> | <p>special reserve in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act, and shall not be distributed or transferred to capital for capital increase. For investors in the Company that are evaluated using the equity method and are publicly listed companies, the same amount should be allocated as special reserves in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act, based on the shareholding ratio.</p> <p>2. The supervisors shall handle matters in accordance with Article 218 of the Company Act. If the Company has established an Audit Committee, the first part of this Subparagraph shall apply to the independent director members of the Audit Committee.</p> <p>3. The handling of items 1 and 2 above shall be reported to the shareholders' meeting, and the</p> | |

| Amendment to the provisions | Current provisions | Reasons for amendment |
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| <p>reserves in accordance with the preceding paragraphs, the reserves may only be used after the high-priced acquired or leased assets have recognized impairment losses, been disposed of, the lease terminated, appropriate compensation or restoration has been made, or other evidence has been provided to confirm there is no unreasonable situation. The use of the special reserves is subject to approval by the FSC.</p> <p>(VII) If the Company acquires real estate or right-of-use assets thereof from related parties and there is other evidence showing that the transaction deviates from normal business practices, it shall also be handled in accordance with Paragraph 3, Subparagraph (VI) of this Article.</p> | <p>detailed transaction information shall be disclosed in the annual report and prospectus.</p> <p>If the Company has allocated special reserves in accordance with the preceding paragraphs, the reserves may only be used after the high-priced acquired or leased assets have recognized impairment losses, been disposed of, the lease terminated, appropriate compensation or restoration has been made, or other evidence has been provided to confirm there is no unreasonable situation. The use of the special reserves is subject to approval by the FSC.</p> <p>(VII) If the Company acquires real estate or right-of-use assets thereof from related parties and there is other evidence showing that the transaction deviates from normal business practices, it shall also be handled in accordance with Paragraph 3, Subparagraph (VI) of this Article.</p> | |
| <p>Article 14 <u>Implementation and amendments</u> This procedure approved by the Board of Directors, it shall be sent to the supervisors must be approved by more than half of the</p> | <p>Article 14 Implementation date After this procedure is approved by the Board of Directors, it shall be sent to the supervisors and submitted to the shareholders'</p> | <p>Deleted the wording of the Supervisor and revised</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|---|---|
| <p><u>members of the Audit Committee and submitted to the Board of Directors for resolution. After approval by the board, it must be submitted to the shareholders' meeting for approval before implementation. The same</u> applies when amendments are made. If any director expresses opposition and provides a record or written statement, the Company shall forward <u>the</u> director's <u>opposition to the supervisors Audit Committee and submit it to the shareholders' meeting for discussion. The same</u> <u>applies when amendments are made.</u></p> <p>If the Company has appointed independent directors, when the handling procedure of acquisition or disposal of assets When this procedure is submitted to the Board of Directors for discussion under the preceding paragraph, the opinions of independent directors should be fully considered. If any independent director expresses opposition or reservations, such opinions should be recorded in the meeting minutes of the Board of Directors.</p> <p>If the Company has established an Audit Committee, the establishment or amendment of the asset acquisition or disposal procedure must be approved by more than half of the members of the Audit Committee and then submitted to the Board of Directors for resolution.</p> <p>If the <u>preceding Paragraph 1</u> is not approved by more than half of the members of the Audit Committee, it may be carried out with the approval of more than</p> | <p>meeting for approval. The same applies when amendments are made. If any director expresses opposition and provides a record or written statement, the Company shall forward the director's opposition information to the supervisors.</p> <p>If the Company has appointed independent directors, when the handling procedure of acquisition or disposal of assets is submitted to the Board of Directors for discussion under the preceding paragraph, the opinions of each independent director shall be considered sufficiently and have their supporting or opposing opinions and reasons documented in the minutes of the Board of Directors' meeting.</p> <p>If the Company has established an Audit Committee, the establishment or amendment of the asset acquisition or disposal procedure must be approved by more than half of the members of the Audit Committee and then submitted to the Board of Directors for resolution.</p> <p>If the preceding paragraph is not approved by more than half of the members of the Audit Committee, it may be carried out with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee should be recorded in the meeting minutes of the Board of Directors.</p> <p>The term "all members of the Audit Committee" in Paragraph 3 and "all directors" in the preceding paragraph shall be calculated based on the actual members currently in office.</p> | <p>the description of the Audit Committee</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--------------------|-----------------------|
| <p>two-thirds of all directors, and the resolution of the Audit Committee should be recorded in the meeting minutes of the Board of Directors.</p> <p>The term "all members of the Audit Committee" in Paragraph 31 and "all directors" in the preceding paragraph shall be calculated based on the actual members currently in office.</p> | | |

Attachment X. Comparison Table of Provision Amendments in the " Operating
Procedures for Trading Derivatives "
DURA TEK, INC.

Comparison Table of Provision Amendments in the " Operating Procedures for Trading Derivatives "

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|--|--|
| <p>Article 14 Regular evaluation methods and supervision management</p> <p>(I) to (II) (omitted)</p> <p>(III) The Board of Directors authorizes the General Manager to manage the trading of derivative instruments in accordance with the following principles:</p> <ol style="list-style-type: none"> 1. Regularly assess whether the risk management measures currently in use are appropriate and in compliance with this Procedure. 2. Supervise the transactions and profit and loss situation. If any abnormalities are found, necessary countermeasures should be taken, and the Board of Directors should be immediately informed. If Independent directors are in place, independent directors must attend the meeting and provide their opinions. 3. If the Company engages in derivative transactions, the relevant personnel authorized according to this Procedure should report to the most recent Board of Directors meeting after the fact. | <p>Article 14 Regular evaluation methods and supervision management</p> <p>(I) to (II) (omitted)</p> <p>(III) The Board of Directors authorizes the General Manager to manage the trading of derivative instruments in accordance with the following principles:</p> <ol style="list-style-type: none"> 1. Regularly assess whether the risk management measures currently in use are appropriate and in compliance with this Procedure. 2. Supervise the transactions and profit and loss situation. If any abnormalities are found, necessary countermeasures should be taken, and the Board of Directors should be immediately informed. If Independent directors are in place, they must attend the meeting and provide their opinions. 3. If the Company engages in derivative transactions, the relevant personnel authorized according to this Procedure should report to the most recent Board of Directors meeting | <p>Independent directors have been appointed, and some text has been appropriately shortened</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|---|---|
| | after the fact. | |
| <p>Article 16 Internal audit</p> <p>Internal audit personnel should regularly assess the appropriateness of the internal controls over derivative transactions and conduct monthly audits of the Trading Department's adherence to the Procedures for Engaging in Derivative Transactions, preparing audit reports. If any material violation is discovered, the supervisors, independent directors and the Audit Committee shall be notified in writing.</p> | <p>Article 16 Internal audit</p> <p>Internal audit personnel should regularly assess the appropriateness of the internal controls over derivative transactions and conduct monthly audits of the Trading Department's adherence to the Procedures for Engaging in Derivative Transactions, preparing audit reports. If any material violation is discovered, the supervisors, independent directors, and the Audit Committee shall be notified in writing.</p> | Delete the text regarding the supervisors |
| <p>Article 17 <u>Regulations for subsidiaries engaging in derivative transactions</u></p> <p>If a subsidiary of the Company intends to engage in derivative transactions, the Company should urge the subsidiary to establish the Procedures for Engaging in Derivative Transactions.</p> <p>The Company's internal audit personnel should also include the subsidiary's "Procedures for Engaging in Derivative Transactions" within the scope of internal audits and carry out auditing tasks accordingly. If any material violation is discovered, the supervisors and independent directors <u>Audit Committee</u> shall be notified in writing.</p> | <p>Article 17 If a subsidiary of the Company intends to engage in derivative transactions, the Company should urge the subsidiary to establish procedures for handling derivative transactions</p> <p>The Company's internal audit personnel should also include the subsidiary's "Procedures for Engaging in Derivative Transactions" within the scope of internal audits and carry out auditing tasks accordingly. If any material violation is discovered, the supervisors and independent directors shall be notified in writing.</p> | Delete the text regarding supervisors and add the text regarding subsidiaries engaging in derivative transactions |
| <p>Article 18 <u>Penalties</u></p> <p>If the Company's managers or responsible personnel violate the relevant regulations of competent authorities regarding endorsement guarantees <u>derivative</u></p> | <p>Article 18 If the Company's managers or responsible personnel violate the relevant regulations of the competent authority regarding endorsement guarantees or this operating procedure, they shall be penalized in accordance</p> | Add text regarding engaging in derivative transactions and penalties |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--|---|
| <p><u>transactions</u> or this operating procedure, they will be punished in accordance with the Company's regulations.</p> | <p>with the Company's regulations.</p> | |
| <p>Article 19 <u>Implementation and amendments</u> This—operating procedure must be approved by more than half of the members of the Audit Committee and submitted to the Board of Directors for resolution. After approval by the board, shall be submitted to each supervisor—it must be submitted to the shareholders' meeting for approval before implementation. If any director expresses opposition and provides a record or written statement, the Company shall forward the opposition to each supervisor or independent director—the <u>Audit Committee</u> and submit it to the shareholders' meeting for discussion. The same applies when amendments are made.</p> <p>When the Company has appointed independent directors, this <u>operating Procedure</u> is submitted to the Board of Directors for discussion, the opinions of independent directors should be fully considered, and their explicit consent or dissent, along with the reasons for dissent, shall be included in the meeting minutes of the Board of Directors. If any independent director <u>expresses opposition or reservations, such opinions should be recorded in the meeting minutes of the Board</u></p> | <p>Article 19 This operating procedure, after approval by the Board of Directors, shall be submitted to each supervisor and presented to the shareholders' meeting for approval. If any director expresses dissent Company with records or written statements, the shall forward such dissent to each supervisor or independent director and present it to the shareholders' meeting for discussion. The same applies to amendments.</p> <p>When the Company has appointed independent directors, this operating procedures shall be submitted to the Board of Directors for discussion in accordance with the preceding paragraph. The opinions of the independent directors must be thoroughly considered, and their explicit consent or dissent, along with the reasons for dissent, shall be included in the meeting minutes of the Board of Directors.</p> <p>If the Company has established an Audit Committee, the establishment or amendment of the asset acquisition or disposal procedure must be approved by more than half of the members of the Audit Committee and then submitted to the Board of Directors for resolution.</p> <p>If the preceding paragraph is not approved by more than</p> | <p>Deleted the wording of the Supervisor and revised the description of the Audit Committee</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|---|-----------------------|
| <p>of Directors.</p> <p>If the Company has established an Audit Committee, the establishment or amendment of the asset acquisition or disposal procedure must be approved by more than half of the members of the Audit Committee and then submitted to the Board of Directors for resolution.</p> <p>If the preceding Paragraph 1 is not approved by more than half of the members of the Audit Committee, it may be carried out with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee should be recorded in the meeting minutes of the Board of Directors.</p> <p>The term "all members of the Audit Committee" in Paragraph 31 and "all directors" in the preceding paragraph shall be calculated based on the actual members currently in office.</p> | <p>half of the members of the Audit Committee, it may be carried out with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee should be recorded in the meeting minutes of the Board of Directors.</p> <p>The term "all members of the Audit Committee" in Paragraph 3 and "all directors" in the preceding paragraph shall be calculated based on the actual members currently in office.</p> | |

Attachment XI. Comparison Table of Provision Amendments in the "Operational Procedures for Loaning Funds to Others"

DURA TEK, INC.

Comparison Table of Provision Amendments in the "Operational Procedures for Loaning Funds to Others"

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|---|--|
| <p>Article 1 Purpose</p> <p>To effectively manage funds and reduce financial risks, the Company has established this <u>operating</u> procedure for lending funds to others in accordance with the regulations of the competent authorities. Any matters not covered by this operating procedure shall be handled in accordance with the relevant laws and regulations.</p> | <p>Article 1 Purpose</p> <p>In order to effectively manage funds and reduce financial risks, the Company has established this procedure for lending funds to others in accordance with the regulations of the competent authorities. Any matters not covered by this operating procedure shall be handled in accordance with the relevant laws and regulations.</p> | <p>Revised wording description</p> |
| <p>Article 2 Targets for loans</p> <p>According to the Company Act, the Company's funds shall not be lent to shareholders or any other parties, except in the following circumstances:</p> <p>I. Companies or businesses that have business transaction with the Company.</p> <p>II. Companies or businesses that require short-term funding with the Company; the loan amount must not exceed 10% of the borrowing company's net worth.</p> <p>Short-term as used in the preceding paragraph means one year. <u>However, if the Company's operating cycle exceeds one year, the operating cycle shall apply.</u></p> <p>The financing amount refers to the cumulative balance of the Company's short-term financing funds.</p> <p>The Company may engage in fund lending with foreign companies in which it directly or indirectly holds 100% of the voting rights, or foreign companies that hold 100% of the voting rights in the Company</p> | <p>Article 2 Targets for loans</p> <p>According to the Company Act, the Company's funds shall not be lent to shareholders or any other parties, except in the following circumstances:</p> <p>I. Companies or businesses that have business transaction with the Company.</p> <p>II. Companies or businesses that require short-term funding with the Company; the loan amount must not exceed 10% of the borrowing company's net worth.</p> <p>Short-term as used in the preceding paragraph means one year.</p> <p>The financing amount refers to the cumulative balance of the Company's short-term financing funds.</p> <p>The Company may engage in fund lending with foreign companies in which it directly or indirectly holds 100% of the voting rights, or foreign companies that hold 100% of the voting rights in the Company may engage in fund lending to the Company, without being subject</p> | <p>In accordance with changes in regulations</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--|---|
| <p>may engage in fund lending to the Company. without being subject to the restrictions of Paragraph 1, Subparagraph (II).</p> <p>If the Company's responsible person violates the provisions of Paragraph 1, they shall be jointly liable with the borrower for the repayment. If the Company suffers any damage, the responsible person shall also be liable for compensating the damage.</p> | <p>to the restrictions of Paragraph 1, Subparagraph (II).</p> <p>If the Company's responsible person violates the provisions of Paragraph 1, they shall be jointly liable with the borrower for the repayment. If the Company suffers any damage, the responsible person shall also be liable for compensating the damage.</p> | |
| <p>Article 3 Total amount of funding loans and individual loan limits</p> <p>I to V (omitted)</p> <p>The net worth referred to in this procedure is the shareholders' equity from the most recent financial statement audited or reviewed by a CPA. If the Company's financial reports are prepared in accordance with IFRS, The net worth referred to in this <u>operating</u> procedure is the equity attributable to the parent company's shareholders, as specified in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p> | <p>Article 3 Total amount of funding loans and individual loan limits</p> <p>I to V (omitted)</p> <p>The net worth referred to in this procedure is the shareholders' equity from the most recent financial statement audited or reviewed by a CPA. If the Company's financial reports are prepared in accordance with IFRS, the net worth referred to in this procedure is the equity attributable to the parent company's shareholders as specified in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p> | In accordance with changes in regulations |
| <p>Article 7 Announcement and report procedures</p> <p>I. The Company shall announce and report the outstanding fund lending balance of the Company and its subsidiaries for the previous month by the <u>10th</u> of each month.</p> <p>II to III (omitted)</p> | <p>Article 7 Announcement and report procedures</p> <p>I. The Company shall announce and report the outstanding fund lending balance of the Company and its subsidiaries for the previous month by the 10th of each month.</p> <p>II to III (omitted)</p> | Modify the numerical expressions. |
| <p>Article 8 The control procedures for lending funds to others by subsidiaries</p> <p>I to II (omitted)</p> <p>III. The subsidiary shall prepare</p> | <p>Article 8 The control procedures for lending funds to others by subsidiaries</p> <p>I to II (omitted)</p> <p>3. The subsidiary shall prepare a</p> | Modify the numerical expressions. |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--|---|
| <p>a record book of funds lent to others for the previous month by the <u>5th</u> of each month (excluding the 5th), and submit it for review by the Company's Finance Department.</p> <p>IV to V (omitted)</p> | <p>record book of funds lent to others for the previous month by the 5th of each month (excluding the 5th), and submit it for review by the Company's Finance Department.</p> <p>IV to V (omitted)</p> | |
| <p>Article 9 Other notable matters</p> <p>I. The Company's internal audit unit shall audit the operating procedures of lending funds to others and their implementation at least once every quarter, and create written records. If any major violations are discovered, a written notice shall be sent to each supervisor immediately. If the Company has established an Audit Committee, it shall notify the Audit Committee immediately.</p> <p>II. In the event of changes in circumstances that result in a lending party not meeting the requirements of this operating procedure or exceeding the limit, the audit unit shall urge the Finance Department to develop a improvement plan. The plan shall be notified to each supervisor, and if the Company has established an Audit Committee, the Audit Committee, and improvements must be made according to the scheduled timeline.</p> <p>III. Any matters not covered by this operating procedure shall be handled in accordance with the</p> | <p>Article 9 Other notable matters</p> <p>I. The Company's internal audit unit shall audit the operating procedures of lending funds to others and their implementation at least once every quarter, and create written records. If any major violations are discovered, a written notice shall be sent to each supervisor immediately. If the Company has established an Audit Committee, it shall notify the Audit Committee.</p> <p>II. In the event of changes in circumstances that result in a lending party not meeting the requirements of this operating procedure or exceeding the limit, the audit unit shall urge the Finance Department to develop an improvement plan. The plan shall be notified to each supervisor, and if the Company has established an Audit Committee, notify the Audit Committee. The improvements must be made according to the scheduled timeline.</p> <p>III. Any matters not covered by this operating procedure shall be handled in accordance with the relevant laws.</p> | <p>Delete some text regarding the supervisors</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|--|---|
| <p>relevant laws.</p> <p>IV. The Company shall regularly assess the status of fund lending and provide adequate allowance for doubtful accounts. Relevant information should be properly disclosed in the financial statements, and the necessary documents should be provided to the CPA for necessary audit procedures.</p> <p>V. When relevant personnel of the Company violate the provisions of this <u>operating</u> procedure, they shall be dealt with according to the Company's reward and punishment regulations.</p> | <p>IV. The Company shall regularly assess the status of fund lending and provide adequate allowance for doubtful accounts. Relevant information should be properly disclosed in the financial statements, and the necessary documents should be provided to the CPA for necessary audit procedures.</p> <p>V. When relevant personnel of the Company violate the provisions of this Procedure, they shall be dealt with according to the Company's reward and punishment regulations.</p> | |
| <p>Article 10 Implementation and amendments</p> <p><u>This operating procedure must be approved by more than half of the members of the Audit Committee and submitted to the Board of Directors for resolution. After approval by the board, submitted to each supervisor,</u> it must be submitted to the shareholders' meeting for approval before implementation. If any director expresses opposition and provides a record or written statement, the Company shall forward the opposition each supervisor and to the Audit Committee and submit it to the shareholders' meeting for discussion. The same applies when amendments are made. When the Company has appointed independent directors, this operating procedures When this operating procedure is</p> | <p>Article 10 Implementation and amendments</p> <p>This procedure shall be implemented after being approved by the Board of Directors, submitted to each supervisor, and reported to the shareholders' meeting for approval. If any director expresses dissent and it is recorded or a written statement is provided, the Company shall send the dissent to each supervisor and report it to the shareholders' meeting for discussion. The same applies when amendments are made.</p> <p>When the Company has appointed independent directors, this operating procedures shall be submitted to the Board of Directors for discussion in accordance with the preceding paragraph. The opinions of the independent directors must be</p> | <p>Deleted the wording of the Supervisor and revised the description of the Audit Committee</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--|-----------------------|
| <p>submitted to the Board of Directors for discussion, the opinions of independent directors should be fully considered. and their explicit consent or dissent <u>If any independent director expresses opposition reasons for dissent, or reservations, such opinions should be recorded in the meeting minutes of the Board of Directors.</u></p> <p>If the Company has established an Audit Committee, the establishment or amendments of the Procedures of Lending Funds to Others must be approved by more than half of the Audit Committee members and submitted to the Board of Directors for resolution. The preceding paragraph does not apply.</p> <p>If preceding paragraph <u>Paragraph 1</u> is not approved by more than half of the members of the Audit Committee, it may be carried out with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee should be recorded in the meeting minutes of the Board of Directors.</p> <p>The term "all members of the Audit Committee" and "all directors" in the preceding paragraph <u>Paragraph 1</u> shall be calculated based on the actual members currently in office.</p> | <p>thoroughly considered, and their explicit consent or dissent, along with the reasons for dissent, shall be included in the meeting minutes of the Board of Directors.</p> <p>If the Company has established an Audit Committee, the establishment or amendments of the Procedures of Lending Funds to Others must be approved by more than half of the Audit Committee members and submitted to the Board of Directors for resolution. The preceding paragraph does not apply.</p> <p>If the preceding paragraph is not approved by more than half of the members of the Audit Committee, it may be carried out with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee should be recorded in the meeting minutes of the Board of Directors.</p> <p>The term "all members of the Audit Committee" and "all directors" in the preceding paragraph shall be calculated based on the actual members currently in office.</p> | |

Attachment XII. Comparison Table of Provision Amendments in "Operational Procedures for Endorsements and Guarantees"

DURA TEK, INC.

Comparison Table of Provision Amendments in "Operational Procedures for Endorsements and Guarantees"

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|--|--|
| <p>Article 3 Recipient of endorsements/guarantees</p> <p>I to III (omitted)</p> <p>IV. The capital contribution referred to in the preceding paragraph means the capital contribution made directly by the Company or through a company in which the Company holds 100% of the voting shares. Subsidiaries and parent company referred to in this Procedure shall be determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p> <p>The net worth referred to in this Procedure is the shareholders' equity in the most recent financial statements audited or reviewed by a CPA. If the Company's financial report is prepared in accordance with IFRS,</p> <p>The net worth referred to in this Procedure is the equity attributable to the owners of the parent company in the balance sheet under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p> | <p>Article 3 Recipient of endorsements/guarantees</p> <p>I to III (omitted)</p> <p>IV. The capital contribution referred to in the preceding paragraph means the capital contribution made directly by the Company or through a company in which the Company holds 100% of the voting shares. Subsidiaries and parent company referred to in this Procedure shall be determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p> <p>The net worth referred to in this Procedure is the shareholders' equity in the most recent financial statements audited or reviewed by a CPA. If the Company's financial report is prepared in accordance with IFRS, the net worth referred to in this Procedure means the equity attributable to the owners of the parent company as defined by the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p> | <p>In accordance with changes in regulations</p> |
| Article 7 Procedures for the use and | Article 7 Procedures for the use and | Change the name of |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|---|--|
| <p>safekeeping of the seal. The Company shall use <u>the Company</u> seal registered with the National Science and Technology Council <u>competent authority</u> for endorsement and guarantee purposes. The seal shall be kept by a designated person, and the seal or issuance of negotiable instruments may only be carried out in accordance with the prescribed procedures. The custodian of the endorsement and guarantee seal shall be approved by the Board of Directors, the same applies in the case of changes.</p> | <p>safekeeping of the seal The Company uses the Company seal registered with the National Science and Technology Council as the exclusive seal for endorsement and guarantee. This seal shall be kept by a designated person and may only be stamped or used for signing documents according to the prescribed procedures. The custodian of the endorsement and guarantee seal shall be approved by the Board of Directors, the same applies in the case of changes</p> | <p>the competent authority</p> |
| <p>Article 9 The control procedures for the endorsement and guarantee of the subsidiaries I to II (omitted) III. The subsidiary shall <u>prepare</u> a record book of endorsements and guarantees made to others for the previous month by the <u>5th</u> of each month (excluding the 5th), and submit it for review by the Company's Finance Department. IV. (omitted)</p> | <p>Article 9 The control procedures for the endorsement and guarantee of the subsidiaries I to II (omitted) III. The subsidiary shall prepare a record book of endorsements and guarantees made to others for the previous month by the 5th of each month (excluding the 5th), and submit it for review by the Company's Finance Department. IV. (omitted)</p> | <p>Modify the numerical expressions and some of the text.</p> |
| <p>Article 10 Other notable matters I. The Company's internal audit unit shall audit the endorsement guarantee procedures and their implementation at least once every quarter, and create written records. If any major violations are discovered, a written notice shall be sent to the Audit Committee immediately.</p> | <p>Article 10 Other notable matters I. The Company's internal audit unit shall audit the endorsement guarantee procedures and their implementation at least once every quarter, and create written records. If any major violations are discovered, a written notice shall be sent to each supervisor immediately. If the</p> | <p>Delete the text regarding the supervisors and add the text regarding the Audit Committee.</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|--|---|-----------------------|
| <p>II. If due to changes in circumstances, the endorsement guarantee object that initially complied with this operating procedure later no longer meets the requirements, or if the endorsement guarantee amount exceeds the prescribed limit due to changes in the basis for calculating the limit, the audit unit shall urge the Finance Department to ensure that the amount of the endorsement guarantee or the excess portion is eliminated within the contract's stipulated timeframe or a set period. The relevant improvement plan shall be <u>communicated to the each-supervisor Audit Committee</u>, and the improvements shall be completed according to the plan's schedule.</p> <p>III. The Finance Department shall assess or recognize contingent losses related to endorsement guarantees and appropriately disclose information about the endorsement guarantees in the financial statements. It shall also provide relevant data to the CPAs to perform the necessary audit procedures.</p> <p>IV. Any matters not covered in this operating procedure shall be</p> | <p>Company has established an Audit Committee, it shall notify the Audit Committee.</p> <p>II. If due to changes in circumstances, the endorsement guarantee object that initially complied with this operating procedure later no longer meets the requirements, or if the endorsement guarantee amount exceeds the prescribed limit due to changes in the basis for calculating the limit, the audit unit shall urge the Finance Department to ensure that the amount of the endorsement guarantee or the excess portion is eliminated within the contract's stipulated timeframe or a set period. The relevant improvement plan shall be communicated to each supervisor, and the improvements shall be completed according to the plan's schedule. If the Company has established an Audit Committee, it shall notify the Audit Committee.</p> <p>III. The Finance Department shall assess or recognize contingent losses related to endorsement guarantees and appropriately disclose information about the endorsement guarantees</p> | |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--|---|
| <p>handled in accordance with relevant laws and regulations.</p> <p>V. If the Company's managers or responsible personnel violate the relevant regulations of competent authorities regarding endorsement guarantees or this operating procedure, they shall be punished according to the Company's regulations.</p> | <p>in the financial statements. It shall also provide relevant data to the CPAs to perform the necessary audit procedures.</p> <p>IV. Any matters not covered in this operating procedure shall be handled in accordance with relevant laws and regulations.</p> <p>V. If the Company's managers or responsible personnel violate the relevant regulations of competent authorities regarding endorsement guarantees or this operating procedure, they shall be punished according to the Company's regulations.</p> | |
| <p>Article 11 Implementation and amendments</p> <p>This operating procedure approved by the Board of Directors, it shall be submitted to each supervisor must be approved by more than half of the members of the Audit Committee and submitted to the Board of Directors for resolution. After approval by the board, it must be submitted to the shareholders' meeting for approval before implementation. If any director expresses opposition and provides a record or written statement, the Company shall forward the opposition to the each supervisor <u>Audit</u></p> | <p>Article 11 Implementation and amendments</p> <p>After this operating procedure is approved by the Board of Directors, it shall be submitted to each supervisor and reported to the shareholders' meeting for approval. If any director expresses dissent and provides a record or written statement, the Company shall submit the dissent to each supervisor and present it to the shareholders' meeting for discussion. The same applies for amendments. The Company has appointed independent directors, when the handling procedure of endorsement guarantees is submitted to the Board of</p> | <p>Deleted the wording of the Supervisor and revised the description of the Audit Committee</p> |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|---|-----------------------|
| <p><u>Committee and</u> submit it to the shareholders' meeting for discussion. The same applies when amendments are made.</p> <p>The Company has appointed independent directors, when the handling procedure of endorsement guarantees</p> <p>When this operating procedure is submitted to the Board of Directors for discussion, the opinions of independent directors should be fully considered. If any independent director expresses opposition or reservations, such opinions should be recorded in the meeting minutes of the Board of Directors.</p> <p>If the company has established an Audit Committee, the establishment or amendments of the endorsement guarantee operating procedures must be approved by more than half of the Audit Committee members and submitted to the Board of Directors for resolution. The preceding paragraph does not apply.</p> <p>If preceding paragraph <u>Paragraph 1</u> is not approved by more than half of the members of the Audit Committee, it may be carried out with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee should be</p> | <p>Directors for discussion under the preceding paragraph, the opinions of each independent director shall be considered sufficiently and have their supporting or opposing opinions and reasons documented in the minutes of the Board of Directors' meeting.</p> <p>If the company has established an Audit Committee, the establishment or amendments of the endorsement guarantee operating procedures must be approved by more than half of the Audit Committee members and submitted to the Board of Directors for resolution. The preceding paragraph does not apply.</p> <p>If the preceding paragraph is not approved by more than half of the members of the Audit Committee, it may be carried out with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee should be recorded in the meeting minutes of the Board of Directors.</p> <p>The term "all members of the Audit Committee" and "all directors" in the preceding paragraph shall be calculated based on the actual members currently in office.</p> | |

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|--------------------|-----------------------|
| <p>recorded in the meeting minutes of the Board of Directors.</p> <p>The term "all members of the Audit Committee" and "all directors" in the <u>preceding Paragraph 1</u> shall be calculated based on the actual members currently in office.</p> | | |

Three. Appendices

Appendix I. Articles of Incorporation before Amendment

DURA TEK, INC.
Articles of Incorporation

Chapter I General Principles

- Article 1: The Company is organized in accordance with the provisions of the Company Act and named "慶康科技股份有限公司", with its English name designated as DURA TEK, INC.
- Article 2: The Company specializes in the following activities:
CB01010 Mechanical Equipment Manufacturing
1. Research, develop, manufacture, and sell the following products:
- (1) Front-end process equipment components and subsystem equipment of semiconductors.
 - (2) Eight-inch and larger single crystalline silicon wafers and single crystalline silicon.
2. Consulting on the production technology of the aforementioned products.
- Article 2-1: The total reinvestment amount of the Company is not subject to the 40% limit of paid-in capital.
- Article 3: The Company is located at No. 320, Sec. 1, Huandong Rd., Xinshi Dist., Tainan City, within the Southern Taiwan Science Park. Subsidiaries may be established domestically or abroad as necessary upon resolution by the Board of Directors.
- Article 4: The public announcement method of the Company shall be handled in accordance with the Company Act and regulations of securities authorities.

Chapter II Shares

- Article 5: The total capital of the Company is set at NTD 450 million, divided into 45 million shares, including 2.68 million shares for employee stock options, with a par value of NTD 10 per share. Unissued shares are authorized to be issued in installments by the Board of Directors based on the Company's operational needs.
- The employee stock options issued by the Company, the transfer of treasury shares to employees, the reservation of a certain proportion of new shares issued for subscription by employees, and the issuance of new restricted employee shares may include employees of controlling or subsidiary companies who meet specific conditions, as determined by the Board of Directors.
- Article 6: The Company's shares are all registered and issued with the signature or seal of the Company's representative director, and certified by a bank legally authorized to act as a stock issuance certifying agency.
- After the Company's shares are publicly issued, stock certificates may be exempted from printing but must be registered with a securities centralized depository institution. The same applies to the issuance of other securities.
- Article 7: The registration of share transfers shall not be made within 30 days prior to the annual general shareholders' meeting, within 15 days prior to an extraordinary shareholders' meeting, or within 5 days prior to the record date for the distribution of dividends, bonuses, or other benefits. For a company with publicly issued shares, the registration of share transfers shall not be made within 60 days prior to the annual general shareholders' meeting or within 30 days prior to an extraordinary shareholders' meeting. The periods mentioned in the previous two paragraphs are calculated from the date of the meeting or the record date.

Chapter III Shareholders' meetings

- Article 8: The shareholders' meeting shall be of two types, the ordinary shareholders' meeting and the extraordinary shareholders' meeting. The ordinary shareholders' meeting shall be convened once per year, and shall be convened by the Board of Directors within six months after the close of each fiscal year. Extraordinary meetings are convened whenever necessary.
- The Company's shareholders' meeting may be convened by video conference or by other means as announced by the central competent authority.
- Article 9: If a shareholder is unable to attend the shareholders' meeting, they may issue a power of attorney specifying the scope of authorization for a proxy to attend on their behalf. After the Company's shares are publicly issued, the procedures for shareholder proxy attendance shall be handled in accordance with the provisions of Article 177 of the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.
- Article 10: The shareholders' meeting shall be convened by the Board of Directors, with the Chairman serving as the chairperson. If the Chairman is on leave or unable to exercise their duties, the Chairman shall designate one director to act as the proxy. If the Chairman fails to designate a proxy, the directors shall mutually select one director to act as the proxy. If the meeting is convened by someone other than the Board of Directors, the convener shall serve as the chairperson. If there are two or more conveners, they shall mutually select one person to serve as the chairperson.
- Article 11: Each share of the Company's share carries one voting right, except in cases where there are restrictions or situations specified under Article 179 of the Company Act, in which case the shares shall have no voting rights.
- After the public offering of the Company's stock, when convening a shareholders' meeting, electronic voting should be listed as one of the methods for exercising voting rights. The method of exercising voting rights shall be handled in accordance with the Company Act and the regulations of the competent authority.
- Article 12: Unless otherwise required by law and regulations, resolutions in a shareholders' meeting shall be made by a majority vote of the shareholders present, who represent a majority of the total number of issued shares.
- Article 13: Resolutions of the shareholders' meeting shall be documented in minutes, specifying the year, month, date, location of the meeting, key points of the proceedings and their outcomes, the name of the chairperson, the method of resolution, and the number of shareholders present along with their represented shares. The minutes shall be signed or sealed by the chairperson and kept by the Company along with the attendance register and proxies. The minutes shall be distributed to all shareholders within 20 days after the meeting.
- The minutes of shareholders' meetings shall be permanently preserved during the Company's existence. The attendance registers and proxies for attendance by representatives shall be retained for at least one year unless otherwise stipulated by the Company Act.
- The distribution of the minutes mentioned in the preceding paragraph may, after the Company's shares are publicly issued, be carried out by posting the announcement on the MOPS.

Chapter IV Directors and the Audit Committee

- Article 14: The Company shall have 5 to 7 directors with a term of three years, elected by the shareholders' meeting from persons with legal capacity, and they may be re-elected consecutively. When the term of directors expires without a timely re-election, their duties shall be extended until the newly elected directors assume office, unless otherwise stipulated by the Company Act.
- The Company shall appoint independent directors among the specified number of directors, with the number of independent directors being no less than 2 and not less than one-fifth of the total board seats. Independent directors shall be elected by the shareholders' meeting from the list of independent director candidates through a nomination system. Non-independent directors and independent directors shall be elected concurrently, with the number of elected seats calculated separately.
- The qualifications, nomination methods, and other compliance requirements for the independent directors mentioned in the preceding paragraph shall be handled in accordance with the regulations of the securities competent authority.
- The Company shall establish an "Audit Committee" in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all independent directors. The Audit Committee or its members shall be responsible for performing the duties of supervisors as stipulated by the Company Act, the Securities and Exchange Act, and other applicable regulations.
- After the public offering of the Company's shares, the total shareholding of all directors shall be handled in accordance with the regulations of the securities competent authority.
- Article 15: After the Company is registered on the emerging stock market, the selection of directors shall adopt a candidate nomination system, and the shareholders' meeting shall elect from the list of director candidates. The nomination method and other matters to be followed shall be handled in accordance with the regulations of the securities competent authority. Non-independent directors and independent directors shall be elected concurrently, with the number of elected seats calculated separately.
- Article 16: The Company may purchase liability insurance for directors to cover their compensation responsibilities within the scope of their duties during their term. The amount of insurance and the related matters shall be authorized and decided by the Board of Directors.
- Article 17: The Board of Directors may establish various functional committees. Each functional committee shall establish rules for the exercise of its powers, which shall be implemented upon approval by the Board of Directors.
- Article 18: If the number of vacant director positions reaches one-third, an extraordinary shareholders' meeting must be convened within 30 days to conduct a by-election. However, after the public offering, an extraordinary shareholders' meeting shall be convened within 60 days to hold a by-election to fill the vacancies. The term of office for the newly appointed director shall be limited to the remainder of the original term.
- Article 19: The Board of Directors is organized by the directors, and the Chairman of the board is elected by the attendance of more than two-thirds of the directors and the consent of more than half of the attending directors. The Chairman represents the Company externally.
- Article 20: The Chairman represents the Company externally and executes all company business in accordance with the laws, regulations, and the resolutions of the shareholders' meeting and Board of Directors. In the event that the Chairman is on leave or unable to perform their duties, a proxy will be appointed in accordance with the provisions of the Company Act.

- Article 21: A board meeting requires the attendance of at least half of the directors. If a director is unable to attend, they may issue a proxy letter specifying the reasons for the meeting and the scope of authorization, designating another director to attend on their behalf. However, each director can only be appointed as a proxy by one other director.
- Article 22: A board resolution, unless otherwise stipulated by the Company Act, requires the presence of more than half of the directors, and approval by a majority of the attending directors. The resolution should be recorded in the meeting minutes, which must be signed or stamped by the chairperson and the minutes taker. The minutes should be distributed to all directors within 20 days after the meeting. The preparation and distribution of the meeting minutes on record may be done electronically. After the public offering of the Company's shares, the matters to be recorded in the meeting minutes and the retention period shall be handled in accordance with the Company Act and the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies".
- Article 23: (Deleted)

Chapter V Managers and employees

- Article 24: The company shall appoint one General Manager and several managers. Their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter VI Distribution of earnings

- Article 25: The Company adopts a fiscal year from January 1 to December 31. At the end of each fiscal year, the Board of Directors shall prepare the following documents and submit them to the shareholders' meeting for approval: (1) business report, (2) financial statements, and (3) proposals for earnings distribution or loss offset.
- Article 26: The directors of the Company may be granted transportation and accommodation expenses at their discretion. Directors who actively carry out business operations may also be paid a salary, regardless of the Company's profit or loss, which must be paid. Their remuneration is authorized by the Board of Directors, based on their level of participation in the Company's operations and the value of their contributions, taking into account industry standards. If the Company has profits, remuneration shall be distributed in accordance with the provisions of Article 27.
- Article 27: The Company shall distribute employee remuneration amounting to no less than 1% of the annual profit, and distribute director remuneration amounting to no more than 4% of the annual profit. However, if the Company has accumulated losses, these shall be offset first. The annual profit referred to in the preceding paragraph refers to the profit before tax, after deducting the employee remuneration and director remuneration to be distributed. The remunerations distributed to the employees and directors shall be resolved by a majority vote at a board meeting attended by two-thirds of the total number of directors, and reported to the shareholders' meeting. The remunerations to the employees may be distributed in cash or shares, and the employees of subsidiaries meeting certain specific requirements are entitled to receive the employee remunerations.
- Article 28: If the Company has profits in its annual financial statements, taxes should first be paid,

followed by the compensation of accumulated losses from previous years. Then, 10% should be allocated to the legal reserve, but this requirement does not apply if the legal reserve has reached the Company's paid-in capital. The Company shall also allocate or reverse special reserves as required by laws or competent authorities. Any remaining profit, together with any accumulated undistributed earnings from previous years, will be proposed by the Board of Directors for distribution, to be approved by the shareholders' meeting.

The Company may distribute shareholder dividends in the form of cash or stock. The amount of dividends shall be no less than 10% of the distributable earnings for the year, and the cash dividend proportion shall be no less than 10% of the total shareholder dividends.

The Company is currently in a growth stage. The type and proportion of earnings distribution may be adjusted by the Board of Directors based on the Company's future capital needs and long-term operational plans. The Board of Directors shall propose a distribution plan, taking into account the current operational status, shareholders' interests, the balance between dividend policy, and capital requirements, and submit it to the shareholders' meeting for approval.

In the absence of losses, if the Company has no distributable earnings for the current year or based on considerations of the Company's financial, business, and operational factors, the Company may distribute all or part of the legal reserves and capital reserves in the form of new shares or cash, in proportion to the shareholders' original shares held, in accordance with laws and regulations or as required by competent authorities.

Chapter VII Supplementary Principles

- Article 29: Any matters not covered in this Articles of Incorporation shall be handled in accordance with the provisions of the Company Act and relevant laws and regulations.
- Article 30: The organizational charter and detailed rules of the Company shall be separately established.
- Article 31: This Articles of Incorporation was established on December 14, 1993.
The 1st amendment was made on September 2, 1996.
The 2nd amendment was made on June 25, 1997.
The 3rd amendment was made on November 20, 1997.
The 4th amendment was made on November 10, 1998.
The 5th amendment was made on June 12, 1999.
The 6th amendment was made on June 28, 2000.
The 7th amendment was made on December 21, 2001.
The 8th amendment was made on June 18, 2004.
The 9th amendment was made on June 17, 2005.
The 10th amendment was made on June 29, 2006.
The 11th amendment was made on June 13, 2008.
The 12th amendment was made on May 23, 2016.
The 13th amendment was made on June 22, 2020.
The 14th amendment was made on June 30, 2023.
The 15th amendment was made on December 22, 2023.
The 16th amendment was made on June 17, 2024.

DURA TEK, INC.
Chairman: David Tu

Appendix II. Rules of Procedure for Shareholders Meetings

DURA TEK, INC.

Rules of Procedure for Shareholders Meetings

Article 1 To establish a sound governance system for the Company's shareholders' meeting, enhance supervisory functions, and strengthen management capabilities, these rules are formulated in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies for compliance.

Article 2 The rules of procedure for the Company's shareholders' meeting shall be in accordance with these rules, unless otherwise specified by laws, regulations, or the Articles of Incorporation.

Article 3 The Company's shareholders' meeting shall be convened by the Board of Directors, unless otherwise specified by law.

When the Company holds a shareholders' meeting via video conference, it shall be stipulated in the Articles of Incorporation and resolved by the Board of Directors, unless otherwise specified by the Regulations Governing the Administration of Shareholder Services of Public Companies. The video conference shall be conducted with the approval of more than two-thirds of the directors in attendance and a majority approval from the attending directors.

Any change in the manner of convening the Company's shareholders' meeting must be resolved by the Board of Directors and be made no later than the issuance of the notice of the shareholders' meeting.

The Company shall, at least 30 days prior to the annual shareholders' meeting or 15 days prior to the extraordinary shareholders' meeting, prepare electronic copies of the notice of the shareholders' meeting, proxy forms, and relevant proposals for approval, discussion, and the appointment or dismissal of directors, along with explanatory materials, and transmit them to the MOPS. The Company shall, at least 21 days prior to the annual shareholders' meeting or 15 days prior to the extraordinary shareholders' meeting, prepare electronic copies of the shareholders' meeting agenda and supplementary materials and transmit them to the MOPS. However, if the Company's paid-in capital at the end of the most recent fiscal year exceeds NTD 10 billion or if the foreign and Chinese shareholding ratios recorded in the shareholders' register for the most recent annual shareholders' meeting exceed 30%, the transmission of the aforementioned electronic files must be completed at least 30 days prior to the annual shareholders' meeting. At least 15 days prior to the shareholders' meeting, the Company shall prepare the meeting agenda and supplementary materials for that meeting, making them available for shareholders to review at any time, and display them at the Company and at the professional shareholder services agency appointed by the Company.

The meeting agenda and supplementary materials mentioned in the previous paragraph shall be provided to shareholders for review on the day of the shareholders' meeting as follows:

I. When holding an physical shareholders' meeting, the meeting agenda and supplementary materials shall be distributed at the meeting venue.

II. When holding a shareholders' meeting with video assistance, the meeting agenda and supplementary materials shall be distributed at the meeting venue and transmitted in electronic format to the video conferencing platform.

III. When holding a shareholders' meeting via video conference, the meeting agenda and supplementary materials shall be transmitted in electronic format to the video conference platform.

The notice and announcement shall specify the purpose of the meeting; if agreed by the recipient, it may be delivered electronically.

Matters such as the election or dismissal of directors, amendments to the Articles of Incorporation, capital reduction, application for cessation of public listing, director competition approvals, earnings capitalization, reserve capitalization, dissolution of the Company, mergers, divisions, or matters specified in Article 185, Paragraph 1 of the Company Act, and Article 26-1, Article 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, must be listed and described in the meeting notice, and cannot be raised as extraordinary motions.

If the purpose of the shareholders' meeting has been stated as the full re-election of directors, and the date of assumption of office is specified, the date of assumption may not be changed through extraordinary motions or other means after the re-election is completed in the same meeting.

Shareholders holding more than 1% of the total issued shares may submit one motion for the shareholders' annual meeting. If more than one motion is submitted, none will be included in the agenda. If a motion submitted by a shareholder falls under any of the conditions specified in Article 172-1, Paragraph 4 of the Company Act, the Board of Directors may exclude it from the agenda. Shareholders may submit motions to encourage the Company to enhance public welfare or fulfill its social responsibilities. The procedure shall follow the relevant provisions of Article 172-1 of the Company Act, with a limit of one motion. If more than one motion is submitted, none will be included in the agenda.

The company shall announce the acceptance of shareholder proposals, the methods for submission (written or electronic), the place of submission, and the acceptance period before the cutoff date for stock transfer prior to the annual shareholders' meeting. The acceptance period shall not be less than 10 days. Shareholder motions shall be limited to 300 words. Motions exceeding 300 words will not be included as agenda items. The proposing shareholder must attend the annual shareholders' meeting in person or appoint a representative to attend and participate in the discussion of the motion.

The Company shall notify the proposing shareholders of the handling results before the notice of the shareholders' meeting is issued and include the proposals that comply with the provisions of this Article in the meeting notice. The Board of Directors shall explain the reasons for not including the motions of the shareholders not listed in the agenda of the shareholders' meeting.

Article 4 Shareholders may appoint a proxy to attend the shareholders' meeting by executing a power of attorney printed by the Company, stating therein the scope of authorization.

A shareholder may only execute one proxy form and appoint one proxy only, and shall deliver the form to the Company 5 days prior to the scheduled date of the meeting. In case of duplicate forms, the first one delivered to the Company shall prevail. However, this does not apply to the appointment of proxy cancellation.

After the proxy form has been delivered to the Company, if the shareholder wishes to attend the shareholders' meeting in person or exercise their voting rights by written or electronic means, they must notify the Company in writing to revoke the proxy at least 2 days before the meeting. If the notification is made after the deadline, the voting rights will be exercised by the appointed proxy.

After the proxy form has been delivered to the Company, if the shareholder wishes to attend the shareholders' meeting via video conference, they must notify the Company in writing to revoke the proxy at least 2 days before the meeting. If the notification is made after the deadline, the voting rights will be exercised by the appointed proxy.

Article 5 The location of the shareholders' meeting should be at the Company's registered office or a location that is convenient for shareholders to attend and suitable for the meeting. The meeting's start time should not be earlier than 9 a.m. or later than 3 p.m.. The location and time of the meeting should fully take into account the opinions of the independent directors. When the Company holds a shareholders' meeting via video conference, it is not subject to the location restrictions mentioned in the previous paragraph.

Article 6 The Company should specify the registration time, registration location, and other important details for shareholders, solicitors, and authorized agents (hereinafter referred to as shareholders) in the meeting notice.

The registration time for shareholders mentioned in the preceding paragraph should be at least thirty minutes prior to the meeting start time. The registration area should be clearly marked, and appropriate personnel should be assigned to handle the registration. For a video conference of the shareholders' meeting, the registration should be accepted on the shareholders' meeting video platform at least thirty minutes before the meeting starts. Shareholders who complete the registration will be considered as attending the meeting in person.

Shareholders should attend the shareholders' meeting with their attendance certificate, sign-in card, or other attendance documents. The Company may not arbitrarily require additional proof of documents for shareholder attendance. Those requesting a proxy should also bring identification documents for verification purposes.

The Company should provide a sign-in book for attending shareholders to sign, or shareholders may submit a sign-in card as a substitute for signing in. The Company should provide the meeting agenda, annual report, attendance certificates, speaker's slips, voting ballots, and other meeting materials to the shareholders attending the shareholders' meeting. If there is an election for directors, a separate election ballot should be included.

When the shareholder is a government or a legal entity, the representative attending the shareholders' meeting is not limited to one person. When a legal person entrusted by the Company is appointed to attend the shareholders' meeting, only one representative may be appointed to attend.

For a shareholders' meeting held via video conference, shareholders who wish to attend via video must register with the Company 2 days prior to the meeting.

For a shareholders' meeting held via video conference, the Company must upload the meeting agenda, annual report, and other relevant materials to the video conference platform at least 30 minutes before the meeting begins, and continuously make them available until the meeting concludes.

Article 6-1 When the Company holds a shareholders' meeting via video conference, the shareholders' meeting notice should specify the following matters:

I. Methods for shareholders to participate in the video conference and exercise their rights.

II. The handling methods in case of obstacles caused by natural disasters, events, or other force majeure circumstances affecting the video conference platform or participation via video conference, at a minimum, should include the following:

(I) The time when the obstruction persists and cannot be resolved, leading to the need to postpone or resume the meeting, as well as the date for the rescheduled or continued meeting, should be included.

(II) Shareholders who did not register to participate in the original shareholders' meeting via video conference are not allowed to participate in the postponed or

resumed meeting.

(III) If a video-assisted shareholders' meeting is held and the video conference cannot continue, the meeting may proceed if the total number of shares attended, excluding those participating via video conference, meets the legal quorum required for the shareholders' meeting. The shares held by shareholders attending via video conference will be included in the total shares represented at the meeting. For all items discussed at that meeting, shareholders participating via video conference will be deemed to have abstained from voting.

(IV) The handling method in the event that all agenda items have been announced and no interim motions have been made.

III. For convening a shareholders' meeting via video conference, appropriate alternative measures should be provided for shareholders who have difficulty participating via video conference. Except for the circumstances stipulated in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company should at least provide shareholders with connection equipment and necessary assistance, and specify the period during which shareholders may apply to the Company, along with other relevant matters to be noted.

Article 7 If the shareholders' meeting is convened by the Board of Directors, the chairperson shall be the Chairman of the board. In the event the Chairman is on leave or unable to exercise their duties for any reason, the Vice Chairman shall act as the chairperson. If there is no Vice Chairman, or if the Vice Chairman is also on leave or unable to exercise their duties, the Chairman shall designate one managing director to act as the chairperson. If there is no managing director, the Chairman shall designate one director to act as the chairperson. If the Chairman does not designate a proxy, the executive directors or directors shall mutually select one person to act as the chairperson.

The chairperson, when substituted by an executive director or director, must be an executive director or director who has held the position for more than six months and is familiar with the Company's financial and business positions. The same shall apply if the chairperson is a representative of a corporate director representative.

For a shareholder meeting convened by the Board of Directors, the Chairman should personally preside, and at least half of the directors should attend in person, with at least one member from each functional committee also attending. The attendance should be recorded in the minutes of the shareholder meeting.

If the shareholder meeting is convened by someone other than the Board of Directors, the chairperson will be the convening meeting. If there are two or more conveners, they should elect one among themselves to preside.

The Company may appoint its retained lawyers, CPAs or related personnel to attend the shareholders' meeting.

Article 8 The Company shall continuously record and videotape the entire process of shareholder registration, the meeting proceedings, and the voting and vote-counting process from the start of shareholder registration.

The video and audio data in the preceding paragraph shall be retained for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Act, the recordings and videotapes should be retained until the conclusion of the lawsuit.

When a shareholder meeting is held via video conference, the Company should record and preserve data related to shareholder registration, registration, check-in, questions, voting,

and the Company's vote counting results, and should also conduct continuous and uninterrupted audio and video recording of the entire video conference.

The data, audio, and video recordings mentioned above should be properly preserved by the Company for the duration of their retention period, and the recordings should also be provided to the party entrusted with handling the video conference affairs for safekeeping. When a shareholder meeting is held via video conference, the Company should ideally record the audio and video of the backend interface of the video conference platform.

Article 9 Attendance at shareholders' meetings shall be calculated based on the number of shares. The number of shares present shall be calculated based on the attendance register, submitted sign-in cards, and the number of shares registered through the video conference platform, in addition to the shares for which voting rights are exercised in writing or electronically. The chairperson shall call the meeting to order at the appointed meeting time, and announce the number of shares without voting rights and the number of shares present.

However, if shareholders representing a majority of the total issued shares are not present, the chairperson may announce a postponement of the meeting, limited to two instances, with a total postponement time not exceeding one hour. If, after two postponements, the attendance still falls short of shareholders representing more than one-third of the total issued shares, the chairperson shall declare the meeting adjourned. For shareholder meetings held via video conference, the Company shall additionally announce the adjournment on the video conference platform.

If, after the aforementioned two postponements, attendance still falls short of a quorum but shareholders representing more than one-third of the total issued shares are present, a tentative resolution may be made in accordance with Article 175, Paragraph 1 of the Company Act. A notice of the tentative resolution shall be sent to all shareholders, and a shareholders' meeting shall be reconvened within one month. For shareholder meetings held via video conference, shareholders wishing to attend via video conference must re-register with the Company in accordance with Article 6.

If, before the conclusion of the current meeting, the number of shares represented by attending shareholders reaches more than half of the total issued shares, the chairperson may submit the tentative resolution for a new vote at the shareholders' meeting in accordance with Article 174 of the Company Act.

Article 10 If the shareholders' meeting is convened by the Board of Directors, the agenda shall be determined by the board. Relevant motions, including extraordinary motions and amendments to original motions, shall be voted on one-by-one. The meeting shall proceed according to the scheduled agenda, which may not be altered without a resolution of the shareholders' meeting.

If the shareholders' meeting is convened by a party other than the Board of Directors with the authority to convene, the preceding paragraph shall apply *mutatis mutandis*.

The agenda set forth in the preceding two paragraphs shall not be adjourned by the chairperson without a resolution before the conclusion of proceedings, including extraordinary motions. If the chairperson violates the rules of procedure and declares the meeting adjourned, other members of the Board of Directors shall promptly assist the attending shareholders in accordance with legal procedures to elect a chairperson with the consent of a majority of the voting rights of the attending shareholders to continue the meeting.

The chairperson shall provide sufficient explanation and an opportunity for discussion regarding the motions, amendments, or extraordinary motions submitted by shareholders.

When the chairperson deems that the discussion has reached a point suitable for voting, they may announce the cessation of discussion, submit the matter for a vote, and allocate an appropriate amount of time for voting.

Article 11 Before shareholders speak, they must first complete a speaker's slip, indicating the main points of their speech, shareholder account number (or attendance certificate number), and account name. The chairperson shall determine the order of speaking.

Shareholders who only submit a speaker's slip but do not speak will be considered as having not spoken. The content of the speech will take precedence over the information recorded on the speaker's slip if they do not match.

Each shareholder may speak on the same motion no more than twice, with each speech limited to five minutes, unless approved by the chairperson. However, if a shareholder's speech violates the regulations or exceeds the scope of the topic, the chairperson may stop the speech.

When a shareholder is speaking, other shareholders may not speak or interfere without the consent of both the chairperson and the speaking shareholder. The chairperson should stop any shareholder who violates this rule.

When a corporate shareholder appoints more than one representative to attend the shareholders' meeting, only one representative may speak on the same motion.

After an attending shareholder has expressed an opinion, the chairperson may respond or direct relevant personnel to respond.

For a shareholders' meeting held via video conference, shareholders participating through video may submit text-based questions on the video conference platform after the chairperson announces the opening of the meeting and before the meeting is adjourned. Each shareholder may ask a maximum of two questions per motion, with each question limited to 200 words. The provisions in Paragraph 1 through 5 do not apply.

If the aforementioned questions do not violate the rules or exceed the scope of the motion, it is advisable that such questions be disclosed on the shareholders' meeting platform for reference.

Article 12 Voting at shareholders' meetings shall be calculated based on the number of shares.

The resolution of the shareholders' meeting shall not include the shares of shareholders without voting rights in the total number of issued shares.

Shareholders who have a personal interest in the matters of the meeting that may harm the interests of the Company shall not participate in the voting and shall not exercise their voting rights on behalf of other shareholders.

The number of shares for which voting rights cannot be exercised as mentioned in the preceding paragraph shall not be included in the total number of voting rights of the shareholders present.

Except for trust businesses or shareholder services agencies approved by the securities competent authority, when a person is entrusted by two or more shareholders, the total voting rights they may represent shall not exceed 3% of the total voting rights of the issued shares. Any voting rights exceeding this limit shall not be counted.

Article 13 Each shareholder has one voting right per share. However, those with restricted voting rights or those listed in Article 179, Paragraph 2 of the Company Act shall be excluded from this provision.

When the Company convenes a shareholders' meeting, voting rights may be exercised electronically or in writing. The method of exercising voting rights by written or electronic means shall be specified in the notice of the shareholders' meeting. Shareholders who

exercise their voting rights by written or electronic means shall be considered as having attended the shareholders' meeting in person. However, regarding any extraordinary motions and amendments to original motions at the shareholders' meeting, they shall be considered as abstentions. Therefore, the Company should avoid proposing extraordinary motions or amendments to original motions.

For shareholders exercising their voting rights by written or electronic means, their expression of intent must be delivered to the Company at least 2 days before the shareholders' meeting. In case of duplicate submissions, the one received first shall prevail. However, this does not apply to statements that revoke previous expressions of intent.

If a shareholder wishes to attend the shareholders' meeting in person or via video conference after exercising their voting rights in writing or electronically, they must revoke the previous expression of intent to exercise voting rights in the same manner as the method used for voting, at least two days before the meeting. If the revocation is made after this deadline, the voting rights exercised in writing or electronically shall prevail. If a shareholder exercises their voting rights in writing or electronically and appoints a proxy to attend the shareholders' meeting, the voting rights exercised by the proxy in attendance shall prevail. The resolution of a motion shall be passed with the approval of a majority of the voting rights of the shareholders present, unless otherwise stipulated by the Company Act or the Company's Articles of Incorporation. During voting, the chairperson or a designated person shall announce the total number of voting rights of the shareholders present for each motion, followed by individual voting on each motion by the shareholders. The results of the shareholders' votes, including approvals, rejections, and abstentions, shall be input into the MOPS on the same day as the shareholders' meeting.

When there are amendments or substitute motions for the same agenda item, the chairperson shall determine the voting order in conjunction with the original motion. If any of the motions has been approved, the other motions shall be deemed to have been rejected and no further voting is required.

The scrutineers and vote-counting personnel for the motion voting shall be appointed by the chairperson, provided that the monitoring personnel shall be shareholders.

The vote counting for shareholder meeting resolutions or election motions shall be conducted publicly at the meeting venue. After the vote counting is completed, the results, including the vote weights, shall be announced on the spot and recorded.

When the Company holds a shareholder meeting via video conference, shareholders participating through video conference should vote on each motion and election motion through the video conference platform after the chairperson announces the opening of the meeting. All votes must be completed before the chairperson announces the end of voting. Late submissions will be considered as abstentions.

For shareholder meetings held via video conference, after the chairperson announces the end of voting, a single count of votes shall be conducted, and the results of the voting and elections shall be announced.

When the Company holds a shareholder meeting with video assistance, shareholders who have registered to attend the meeting via video conference according to Article 6, and wish to attend the physical meeting in person, must cancel their registration in the same manner as the original registration at least 2 days prior to the meeting. If the cancellation is made after the deadline, they may only attend the meeting via video conference.

Shareholders who exercise their voting rights in writing or electronically, without canceling their expression of intent, and participate in the shareholders' meeting via video conference,

may not exercise their voting rights again on the original motion, nor propose amendments to the original motion or vote on amendments to the original motion, except for extraordinary motions.

Article 14 When the shareholders' meeting involves the election of directors, it should be conducted in accordance with the relevant election regulations established by the Company. The election results, including the list of elected directors with their respective voting shares, as well as the list of non-elected directors and the voting shares they received, should be announced on the spot.

The election ballots for the matters mentioned in the preceding paragraph should be sealed and signed by the scrutineers, properly stored, and retained for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Act, the recordings and videotapes should be retained until the conclusion of the lawsuit.

Article 15 The resolutions of the shareholders' meeting shall be recorded in the minutes, signed or sealed by the chairperson, and distributed to all shareholders within 20 days after the meeting. The preparation and distribution of the minutes of meeting on record may be done electronically.

The distribution of the minutes mentioned in the previous paragraph may be done by publishing them on the MOPS.

The minutes should accurately record the year, month, day, location, chairperson's name, method of resolution, key proceedings of the meeting, and the results of the vote (including the calculated voting rights). If there is an election of directors, the voting rights of each candidate should be disclosed. It shall be retained for the duration of the existence of the Company.

For a shareholders' meeting conducted via video conference, the minutes should, in addition to the aforementioned matters, include the start and end times of the meeting, the method of the meeting, the names of the chairperson and the minutes taker, as well as the handling method and circumstances when the video conference platform or video participation is disrupted due to natural disasters, emergencies, or other force majeure events.

For a shareholders' meeting via video conference held by the Company, in addition to following the aforementioned requirements, the minutes should also specify the alternative measures provided for shareholders who encounter difficulties participating in the meeting via video conference.

Article 16 The number of shares obtained by the solicitor, the number of shares represented by the proxy, and the number of shares for which shareholders exercise voting rights in writing or electronically should be compiled by the Company into a statistical table in the prescribed format on the day of the shareholders' meeting. This table should be clearly displayed at the meeting venue. For meetings held via video conference, the Company must upload the aforementioned data to the video conference platform at least 30 minutes before the meeting begins and continue to display it until the meeting concludes.

When the Company convenes a shareholders' meeting via video conference and announces the opening of the meeting, the total number of shares held by attending shareholders should be disclosed on the video conference platform. If, during the meeting, the total number of shares and voting rights of attending shareholders are re-stated, the same disclosure should be made on the video conference platform.

For matters resolved at the shareholders' meeting that are considered significant information under legal regulations or the rules of the Taiwan Stock Exchange Corporation (TPEX), the Company shall transmit the content to the MOPS within the specified time.

- Article 17 Personnel handling the affairs of the shareholders' meeting shall wear identification badges or arm bands.
- The chairperson may instruct pickets or security personnel to assist in maintaining order at the venue. When pickets or security personnel are present to assist in maintaining order, they should wear an armband or identification badge labeled "Picket".
- If the venue is equipped with amplification equipment, the chairperson may stop shareholders from speaking if they are not using the equipment provided by the Company.
- If a shareholder violates the rules of procedure and refuses to comply with the chairperson's correction, thereby obstructing the progress of the meeting, the chairperson may direct the pickets or security personnel to ask the shareholder to leave the venue.
- Article 18 During the meeting, the chairperson may announce a break at their discretion. In the event of an irresistible situation, the chairperson may decide to temporarily suspend the meeting and, depending on the circumstances, announce the time to resume the meeting.
- If the venue scheduled for the shareholders' meeting cannot continue to be used before the agenda (including extraordinary motions) is completed, the shareholders' meeting may resolve to find another venue to continue the meeting.
- The shareholders' meeting may, in accordance with Article 182 of the Company Act, resolve to postpone or continue the meeting within 5 days.
- Article 19 For shareholders' meetings held via video conference, the Company shall promptly disclose the voting results for each agenda item and the election results on the shareholders' meeting video conference platform after the voting concludes. The results shall continue to be disclosed for at least fifteen minutes after the chairperson announces the adjournment of the meeting.
- Article 20 When the Company holds a shareholders' meeting via video conference, the chairperson and the minutes taker shall be at the same location within the country. The chairperson shall announce the address of the location at the time the meeting begins.
- Article 21 For a shareholders' meeting held via video conference, the Company may provide shareholders with a simple connection test before the meeting and offer real-time technical support during the meeting to assist with any communication issues.
- For a shareholders' meeting held via video conference, the chairperson shall, upon announcing the opening of the meeting, also announce that, except for circumstances defined under Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies where no postponement or continuation of the meeting is required, if any natural disaster, event, or other force majeure causes a disruption to the video conference platform or video participation for more than 30 minutes before the chairperson announces the adjournment, the meeting shall be postponed or continued within 5 days, and Article 182 of the Company Act shall not apply.
- In the event of the postponement or continuation of the meeting as mentioned in the preceding paragraph, shareholders who did not register for participation via video conference in the original shareholders' meeting shall not be allowed to participate in the postponed or continued meeting.
- According to the Paragraph 2, shareholders who registered for participation in the original shareholders' meeting via video conference and completed the check-in, but did not participate in the postponed or continued meeting, shall have the shares, voting rights, and election rights exercised at the original shareholders' meeting counted towards the total number of shares, voting rights, and election rights of shareholders present at the postponed or continued meeting.

When handling the postponement or continuation of the shareholders' meeting according to Paragraph 2, the agenda items for which voting and vote counting have been completed, and the resolution results or the list of elected directors have been announced, do not need to be discussed and resolved again.

If a video-assisted shareholders' meeting is held by the Company and the situation in Paragraph 2 occurs, when the number of shares present at the meeting still meets the statutory quorum after deducting the shares of shareholders participating by video, the meeting shall continue without the need for postponement or continuation according to Paragraph 2.

In the case where the meeting continues as mentioned in the preceding paragraph, shareholders participating in the meeting via video conference shall have their shares counted towards the total shares present, but for all agenda items of that shareholders' meeting, they shall be considered as abstaining from voting.

When the Company postpones or continues the meeting in accordance with Paragraph 2, it shall follow the provisions listed in Article 44-20, Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies and proceed with the relevant preparatory work in accordance with the original shareholders' meeting date and those regulations.

The date of the meeting of shareholders of the public company shall be postponed or resumed in accordance with Article 12 Paragraph 2, Article 13 Paragraph 3, Article 44-5 Paragraph 2, Article 44-15 Paragraph 4, and Article 44-17 Paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

Article 22 When the Company convenes shareholders' meeting via video conference, it shall provide appropriate alternative measures for shareholders who have difficulty attending the meeting via video conference. Except for the circumstances stipulated in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company should at least provide shareholders with connection equipment and necessary assistance, and specify the period during which shareholders may apply to the Company, along with other relevant matters to be noted.

Article 23 These rules shall be implemented after approval by the shareholders' meeting, and the same shall apply to any amendments.

Appendix III. Details of shareholdings of directors

DURA TEK, INC. Details of shareholdings of directors

Reference date: March 31, 2025

| Title | Name | Date of election | Term of office | Shares held at the time of election | | No. of shares currently held | |
|-------------------------------|--|------------------|----------------|-------------------------------------|------------------------|------------------------------|------------------------|
| | | | | No. of shares | Shareholding ratio (%) | No. of shares | Shareholding ratio (%) |
| Chairman | David Tu | 2023.12.22 | 3 years | 1,474,309 | 15.04% | 1,716,095 | 15.04% |
| Director | D&K Group Limited Representative: Karen Hong | 2023.12.22 | 3 years | 798,722 | 8.15% | 929,712 | 8.15% |
| Independent Director | Steve Lee | 2023.12.22 | 3 years | 0 | 0 | 0 | 0 |
| Independent Director | Tsang Sheau Lee | 2023.12.22 | 3 years | 0 | 0 | 0 | 0 |
| Independent Director | Chien-Cheng Lin | 2023.12.22 | 3 years | 8,785 | 0.09% | 10,225 | 0.09% |
| Total by all directors | | | | | | 2,656,032 | 23.28% |