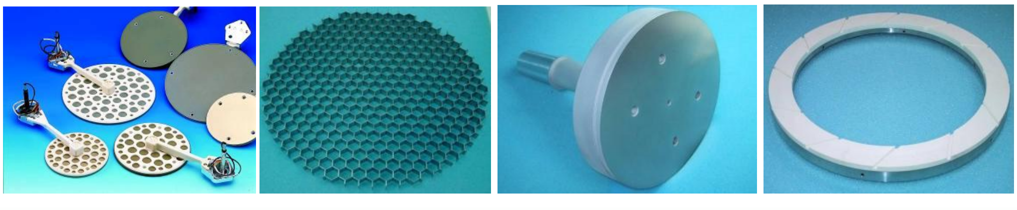
Stock No.: 8098

# DURA TEK, INC.
# 2026 Annual General Shareholders' Meeting

# Meeting Handbook

Date: May 28, 2026, 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 2026 Annual General Shareholders' Meeting

One. Time: 10:00 a.m., May 28, 2026

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. 2025 Business Report
- II. 2025 Audit Committee's Review Report
- III. The status of remuneration distribution to employees and directors in 2025
- IV. The status of cash dividend distribution for 2025 profits

Six. Ratifications
- I. 2025 business report and financial statements
- II. 2025 earnings distribution

Seven. Discussions
- I. Capital increase through the issuance of new shares
- II. Amendments to certain provisions of the "Procedures for the Acquisition and Disposal of Assets"

Eight. Elections
- I. Re-election of all directors (including independent directors)

Nine. Other Matters
- I. Release from non-competition restrictions for newly elected directors (including independent directors) and their representatives

Ten. Extraordinary Motion

Eleven. Adjournment

# I. Reports

Proposal 1

Cause of motion: With reference to the 2025 Business Report, please proceed to review.
Description:

(I) The Company's net operating revenue for 2025 was NTD 609,522 thousand, compared to NTD 501,197 thousand in the previous year, an increase of NTD 108,325 thousand, representing approximately 21.61% growth. The net profit after tax was NTD 186,565 thousand in 2025, compared to NTD 201,020 thousand in the previous year, a decrease of NTD 14,455 thousand, representing approximately a 7.19% decline.

(II) For the Business Report, please refer to Attachment I (Pages 8 to 9 of this Handbook).

Proposal 2

Cause of motion: With reference to the 2025 Audit Committee's Review Report, please proceed to review.
Description:

(I) The Company's 2025 financial statements have been audited by CPAs and have also been reviewed and approved by the Audit Committee.

(II) For the Audit Committee's Review Report, please refer to Attachment II (Page 10 of this Handbook).

Proposal 3

Cause of motion: The status of remuneration distribution to employees and directors in 2025, please proceed to review.
Description:

Based on the Company's 2025 profitability and the percentage stipulated in its Articles of Incorporation, the Company has allocated NTD 2,445 thousand as employee remuneration and NTD 2,445 thousand as director remuneration for 2025, both to be distributed entirely in cash.

Proposal 4

Cause of motion: The status of cash dividend distribution for 2025 profits, please proceed to review.
Description:

(I) Pursuant to Article 240, Paragraph 5 of the Company Act and Article 28 of the Company's Articles of Incorporation, the Company shall distribute cash dividends of NTD 113,878,179 from the distributable earnings of the 2025 fiscal year, at a rate of NTD 9 per share.

(II) The cash dividends shall be calculated to the nearest whole New Taiwan dollar, with any fraction below one dollar being disregarded. The total of such fractional amounts shall be recognized as other income of the Company.

(III) The Chairman is authorized to determine the record date, payment date, and other relevant matters for the cash dividend distribution. In the event of any change in the Company's capital affecting the number of outstanding shares, and consequently the per-share dividend rate, the Chairman is authorized to handle such matters in accordance with the Company Act and other applicable laws and regulations.

## II. Ratifications

Proposal 1

Cause of motion: The 2025 Business Report and financial statements, please proceed to ratification. (Proposed by the Board)

Description:

(I) The Company's financial report for 2025 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 I (Pages 8 to 9 of this Handbook), and the CPA's audit report and financial statements can be found in Attachment III (Pages 11 to 19 of this Handbook).

(IV) Please proceed to ratification.

Resolution:

Proposal 2

Cause of motion: With reference to the 2025 earnings distribution, please proceed to ratification. (Proposed by the Board)

Description:

(I) Please refer to Attachment IV (Page 20 of this Handbook) for the earnings distribution table.

(II) Please proceed to ratification.

Resolution:

## III. Discussions

Proposal 1

Cause of motion: 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 5,820,440 from the distributable earnings of 2025 for the issuance of stock dividends to shareholders, with the issuance of 582,044 new shares at a par value of NTD 10 per share. According to the shareholder registry as of the capital increase allotment date, 46 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: Amendments to certain provisions of the "Procedures for the Acquisition and Disposal of Assets", please proceed to discuss. (Proposed by the Board)

Description:

(I) The Company, in accordance with the FSC’s Order Jin-Guan-Zheng-Fa No. 1140383333 dated July 24, 2025, intends to amend certain provisions of the Company's “Procedures for Acquisition and Disposal of Assets.” A comparison table of the provisions before and after amendment can be found in Attachment V (Pages 21 to 24 of this Handbook).

(II) Please proceed to discuss.

Resolution:

## IV. Elections

Proposal 1

Cause of motion: Re-election of all directors (including independent directors), please proceed with the election. (Proposed by the Board)

Description:

(I) The term of office of the 12th Board of Directors will expire on December 21, 2026. A complete re-election of directors is proposed at the 2026 Annual General Shareholders' Meeting.

(II) The election of directors shall be conducted in accordance with Article 14 of the Company's Articles of Incorporation, Article 192-1 of the Company Act, and Article 5 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. 5 directors (including 3 independent directors) of the 13th Board shall be elected under the candidate nomination system. Shareholders shall elect directors (including independent directors) from the list of candidates. Please refer to Attachment VI (Pages 25 to 26 of this Handbook). The term of office of the incumbent directors (including independent directors) shall expire upon the conclusion of the 2026 Annual General Shareholders' Meeting. The newly elected directors (including independent directors) shall assume office immediately after the election at the said meeting, with a three-year term from May 28, 2026 to May 27, 2029, and may be re-elected upon expiration of their term.

(III) Please proceed with the election.

Result of Election:

## V. Other Motions

Proposal 1

Cause of motion: Release from non-competition restrictions for newly elected directors (including independent directors) and their representatives, please proceed to discuss. (Proposed by the Board)

Description:

(I) Pursuant to the Company Act, directors who engage, on their own behalf or on behalf of others, in activities within the Company's business scope shall disclose the material details of such activities to the shareholders and obtain approval. For the newly elected directors (including independent directors) of the Company, if such circumstances exist, the Annual General Shareholders' Meeting is requested to approve the release from non-competition restrictions for newly elected directors (including independent directors) and their representatives, provided that the Company's interests are not impaired.

(II) Details of the release from non-competition restrictions for newly elected directors (including independent directors) and their representatives are set out in Attachment VII (Page 27 of this Handbook).

(III) Please proceed to discuss.

Resolution:

## VI. Extraordinary Motion

## VII. Adjournment

# Two. Attachments

Attachment I. Business Report

# DURA TEK, INC.
# 2025 Business Report

## 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.

The Company 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, reflecting the capital market’s recognition of the Company’s operational strength and growth potential. Moving forward, in addition to continuing to deepen our presence in the consumable components market for existing CMP equipment, we will accelerate new product design and development, enhance product implementation efficiency, and further strengthen core technologies, thereby consolidating our market position and overall competitiveness.

## II. Outcome of the business plan

Dura Tek's net operating revenue for 2025 was NTD 609,522 thousand, representing a 22% increase compared to NTD 501,197 thousand in 2024. The net income after tax for 2025 was NTD 186,565 thousand, reflecting a 7% decline from NTD 201,020 thousand in 2024.

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 revenue increases and record-high performance for the full year. However, as the Company’s sales are primarily denominated in US dollars, the appreciation of the New Taiwan Dollar led to a decline in overall profits compared with the previous year. Excluding the impact of exchange rate fluctuations, operational performance remained solid. The Company will continue to strengthen core technologies and process capabilities to further enhance long-term competitiveness.

## III. Financial revenue and expense and profitability analysis

Unit: In NTD thousands, unless stated otherwise

| Item \ Year | | 2025 | 2024 |
|---|---|---|---|
| Revenue and expenses | Operating revenue | 609,522 | 501,197 |
| | Gross profit | 298,323 | 269,812 |
| | Net income after tax | 186,565 | 201,020 |
| Profitability | Return on assets ratio (%) | 15.34 | 17.96 |
| | Return on equity ratio (%) | 17.84 | 21.65 |
| | Net profit before tax as a percentage of paid-in capital (%) | 188.90 | 218.61 |
| | Net profit margin (%) | 30.61 | 40.11 |
| | Earnings per share (NT$) | 14.74 | 17.62 |

## IV. Research and development

The Company's core competency lies in precision machining, and it is dedicated to providing customers with high-quality, value-added products and services, while creating long-term and stable investment value for its shareholders. Looking ahead, the Company's competitive advantage depends on the continuous accumulation of innovation and R&D capabilities. The Company will continue to conduct R&D on cutting-edge technologies and innovative applications to further strengthen its leadership in core competencies.

Chairman:David Tu

Manager:David Tu

Chiet Accountant: Tsun-Chuan Huang

## Attachment II.　Audit Committee's Review Report

**DURA TEK, INC.**

**Audit Committee’s Review Report**

The Board of Directors has prepared the Company’s 2025 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.

2026 Annual Shareholders' Meeting of DURA TEK, INC.

Chairman of the Audit Committee：Steve Lee

March 9, 2026

## Attachment III. Independent Auditor's Report and Financial Statement

**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 2025 and 2024, and the related statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, 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 2025 and 2024, and the financial performance and cash flows for the years ended 31 December 2025 and 2024, 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 Separate 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 2025 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$609,522 thousand for the year ended 31 December 2025. 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 2025, the Company's net inventories amounted to NT$123,175 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 confiming 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 Parent Company Only 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 2025 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
9 March 2026

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, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Financial Statements Originally Issued in Chinese

DURA TEK, INC.

BALANCE SHEETS

31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

| ASSETS | Notes | 31 Dec. 2025 | | 31 Dec. 2024 | |
|---|---|---|---|---|---|
| Current assets | | Amount | % | Amount | % |
| Cash and cash equivalents | IV/VI.1 | $291,643 | 23 | $550,046 | 46 |
| Financial assets measured at fair value through profit or loss - current | IV/VI.2 | 2,359 | - | - | - |
| Current financial assets at amortized cost | IV/VI.4.13/VIII | 336,441 | 27 | 35,448 | 3 |
| Trade receivables,net | IV/VI.5.13 | 86,500 | 7 | 87,245 | 8 |
| Inventories,net | IV/VI.6/VIII | 123,175 | 10 | 119,554 | 10 |
| Other current assets | IV | 13,467 | 1 | 25,758 | 2 |
| Total current assets | | 853,585 | 68 | 818,051 | 69 |
| Non-current assets | | | | | |
| Non-current financial assets at fair value through other comprehensive income | IV/VI.3 | 784 | - | 919 | - |
| Property, plant and equipment | IV/VI.7/VIII | 333,534 | 27 | 315,193 | 27 |
| Right-of-use assets | IV/VI.14 | 65,616 | 5 | 34,951 | 3 |
| Intangible assets | IV/VI.8 | 772 | - | 867 | - |
| Deferred tax assets | IV/VI.18 | 3,538 | - | 3,176 | - |
| Other non-current assets | IV | 3,136 | - | 14,305 | 1 |
| Total non-current assets | | 407,380 | 32 | 369,411 | 31 |
| Total assets | | $1,260,965 | 100 | $1,187,462 | 100 |

(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 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

| LIABILITIES AND SHAREHOLDERS' EQUITY | Notes | 31 Dec. 2025 | | 31 Dec. 2024 | |
|---|---|---|---|---|---|
| Current liabilities | | Amount | % | Amount | % |
| Short-term borrowings | IV/VI.9/VIII | $15,000 | 1 | $50,000 | 4 |
| Trade payables | IV | 13,812 | 1 | 5,713 | - |
| Other payables | IV | 43,874 | 4 | 49,521 | 4 |
| Current tax liabilities | IV/VI.18 | 27,560 | 2 | 33,669 | 3 |
| Lease liabilities,current | IV/VI.14 | 4,033 | - | 3,097 | - |
| Other current liabilities | IV/VI.12 | 4,967 | 1 | 7,880 | 1 |
| Total current liabilities | | 109,246 | 9 | 149,880 | 12 |
| Non-current liabilities | | | | | |
| Deferred tax liabilities | IV/VI.18 | 1,295 | - | 820 | - |
| Lease liabilities,non-current | IV/VI.14 | 62,651 | 5 | 32,482 | 3 |
| Total non-current liabilities | | 63,946 | 5 | 33,302 | 3 |
| Total liabilities | | 173,192 | 14 | 183,182 | 15 |
| Equity attributable to the parent company | | | | | |
| Capital | IV/VI.11 | | | | |
| Common stock | | 126,531 | 10 | 114,095 | 10 |
| Capital surplus | IV/VI.11 | 27,358 | 2 | 27,609 | 2 |
| Retained earnings | IV/VI.11 | | | | |
| Legal reserve | | 119,153 | 10 | 99,051 | 9 |
| Special reserve | | 8,376 | 1 | 7,957 | 1 |
| Unappropriated earnings | | 814,866 | 64 | 763,944 | 64 |
| Subtotal | | 942,395 | 75 | 870,952 | 74 |
| Other equity | IV/VI.11 | (8,511) | (1) | (8,376) | (1) |
| Total equity | | 1,087,773 | 86 | 1,004,280 | 85 |
| Total liabilities and equity | | $1,260,965 | 100 | $1,187,462 | 100 |

(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 2025 and 2024

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

| ITEMS | NOTE | 2025.1.1~ 2025.12.31 | | 2024.1.1~ 2024.12.31 | |
|---|---|---|---|---|---|
| | | Amount | % | Amount | % |
| Operating revenues | IV/VI.12 | $609,522 | 100 | $501,197 | 100 |
| Operating costs | IV/VI.6.14.15 | (311,199) | (51) | (231,385) | (46) |
| Gross profit | | 298,323 | 49 | 269,812 | 54 |
| Operating expenses | IV/VI.13.14.15 | | | | |
| Sales and marketing expenses | | (7,068) | (1) | (6,369) | (1) |
| General and administrative expenses | | (32,524) | (5) | (28,316) | (6) |
| Research and development expenses | | (21,479) | (4) | (18,790) | (4) |
| Expected credit (losses) | | (5,459) | (1) | (243) | - |
| Total operating expenses | | (66,530) | (11) | (53,718) | (11) |
| Operating income | | 231,793 | 38 | 216,094 | 43 |
| Non-operating income and expenses | | | | | |
| Other revenue | IV/VI.16 | 12,029 | 2 | 11,075 | 2 |
| Other gains and losses | IV/VI.16 | (3,318) | (1) | 23,500 | 5 |
| Financial costs | IV/VI.16 | (1,485) | - | (1,243) | - |
| Total non-operating income and expenses | | 7,226 | 1 | 33,332 | 7 |
| Net income before tax | | 239,019 | 39 | 249,426 | 50 |
| Income tax expense | IV/VI.18 | (52,454) | (9) | (48,406) | (10) |
| Net income for the year | | $186,565 | 30 | $201,020 | 40 |
| Other comprehensive income | | | | | |
| Not to be reclassified subsequently to profit or loss | | | | | |
| Unrealized gains or losses from equity instruments measured at fair value through other comprehensive income | IV/VI.17 | (135) | - | (419) | - |
| Total other comprehensive income (loss), net of tax | | (135) | - | (419) | - |
| Total comprehensive income | | $186,430 | 30 | $200,601 | 40 |
| Earnings per share (NTD) | | | | | |
| Earnings per share-basic | IV/VI.19 | $14.74 | | $15.89 | |
| Earnings per share-diluted | IV/VI.19 | $14.73 | | $15.86 | |

(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 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

| | | | Retained Earnings | | | Other Equity | |
|---|---|---|---|---|---|---|---|
| Items | Common Stock | Capital Surplus | Legal Reserve | Special Reserve | Unappropriated Earnings | Unrealized gain (Loss) on financial assets at fair value through other comprehensive income | Total Equity |
| 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 | $114,095 | $27,609 | $99,051 | $7,957 | $763,944 | $(8,376) | $1,004,280 |
| Balance as of 1 January 2025 | $114,095 | $27,609 | $99,051 | $7,957 | $763,944 | $(8,376) | $1,004,280 |
| Appropriation and distribution of 2024 retained earnings | | | | | | | |
| Legal reserve | - | - | 20,102 | - | (20,102) | - | - |
| Special reserve | - | - | - | 419 | (419) | - | - |
| Cash dividends | - | - | - | - | (102,686) | - | (102,686) |
| Stock dividends | 12,436 | - | - | - | (12,436) | - | - |
| Other changes in additional paid-in capital | - | (251) | - | - | - | - | (251) |
| Net income for the year ended 31 December 2025 | - | - | - | - | 186,565 | - | 186,565 |
| Other comprehensive income (loss) for the year ended 31 December 2025 | - | - | - | - | - | (135) | (135) |
| Total comprehensive income (loss) | - | - | - | - | 186,565 | (135) | 186,430 |
| Balance as of 31 December 2025 | $126,531 | $27,358 | $119,153 | $8,376 | $814,866 | $(8,511) | $1,087,773 |

(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 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

| ITEMS | 2025.1.1~ 2025.12.31 | 2024.1.1~ 2024.12.31 | ITEMS | 2025.1.1~ 2025.12.31 | 2024.1.1~ 2024.12.31 |
|---|---|---|---|---|---|
| Cash flows from operating activities: | | | Cash flows from investing activities: | | |
| Net income before tax | $239,019 | $249,426 | Acquisition of disposal of financial assets at amortized cost | (300,993) | - |
| Adjustments for: | | | Proceeds from disposal of financial assets at amortized cost | - | 14,753 |
| Income and expense adjustments: | | | Acquisition of disposal of financial assets at fair value through profit or loss | (22,888) | - |
| Depreciation | 29,860 | 26,674 | Proceeds from disposal of financial assets at fair value through profit or loss | 22,956 | - |
| Amortization | 95 | 83 | Acquisition of property, plant and equipment | (31,937) | (40,787) |
| Expected credit losses | 5,459 | 243 | Proceeds from disposal of property, plant and equipment | 24 | 1,160 |
| Net losses of financial assets and liabilities at fair value through profit or loss | (2,427) | - | Acquisition of intangible assets | - | (525) |
| Interest expense | 1,485 | 1,243 | Decrease in other non-current assets | 1,049 | - |
| Interest income | (8,422) | (9,771) | Dividend received | 224 | - |
| Dividend income | (224) | - | Net cash (used in) investing activities | (331,565) | (25,399) |
| (Gain) on disposal of property, plant and equipment | (17) | (1,109) | Cash flows from financing activities: | | |
| Changes in operating assets and liabilities: | | | Increase in short-term loans | 30,000 | 90,000 |
| Trade receivable,net | (4,714) | (39,502) | Decrease in short-term loans | (65,000) | (115,000) |
| Inventories | (3,621) | (19,775) | Repayments of long-term loans | - | (5,000) |
| Other current assets | 12,326 | (17,829) | Repayments of lease liabilities | (4,537) | (5,808) |
| Trade payables | 8,099 | (4,922) | Cash dividends | (102,686) | (49,010) |
| Other payables | (7,067) | 15,416 | Net cash (used in) financing activities | (142,223) | (84,818) |
| Other current liabilites | (2,913) | 497 | | | |
| Cash generated from operations | 266,938 | 200,674 | Net (decrease) increase in cash and cash equivalents | (258,403) | 49,103 |
| Interest received | 8,387 | 10,110 | Cash and cash equivalents at beginning of year | 550,046 | 500,943 |
| Interest paid | (1,490) | (1,278) | Cash and cash equivalents at end of year | $291,643 | $550,046 |
| Income tax paid | (58,450) | (50,186) | | | |
| Net cash provided by operating activities | 215,385 | 159,320 | | | |

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

Attachment IV. Earnings Appropriation Report

# DURA TEK, INC.
## 2025 Earnings distribution

Unit: NT$

| Item | Amount |
|---|---|
| Undistributed earnings in the beginning of the period | 628,301,178 |
| Add: After-tax profit in 2025 | 186,564,665 |
| Less: Appropriation of legal reserve | (18,656,467) |
| Less: Appropriation of special reserve | (135,592) |
| Distributed earnings at the end of the period | 796,073,784 |
| Distribution items:<br>Cash dividends (NT$9 per share) | (113,878,179) |
| Distribution items:<br>Stock dividends (NT$0.46 per share) | (5,820,440) |
| Undistributed earnings at the end of the period | 676,375,165 |

Chairman:David Tu Manager: David Tu Chief Accountant:Tsun-Chuan Huang

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

DURA TEK, INC.

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

| Amendment to the provisions | Current provisions | Reasons for amendment |
|---|---|---|
| Article 10 Criteria for Public Announcement and Filing<br>After the Company's shares are publicly issued, where the Company acquires or disposes of assets under any of the following circumstances, it shall publicly announce and report the relevant information on the information reporting website designated by the FSC in the format prescribed by regulations within two days (inclusive) from the date of occurrence of the event.<br>I. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of the Company's paid-in capital, 10% or more of the Company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.<br>II. Merger, demerger, acquisition, or transfer of shares.<br>III. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company.<br>IV. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:<br>i. For a public company whose paid-in capital is less than | Article 10 Criteria for Public Announcement and Filing<br>After the Company's shares are publicly issued, where the Company acquires or disposes of assets under any of the following circumstances, it shall publicly announce and report the relevant information on the information reporting website designated by the FSC in the format prescribed by regulations within two days (inclusive) from the date of occurrence of the event.<br>I. Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of the Company's paid-in capital, 10% or more of the Company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.<br>II. Merger, demerger, acquisition, or transfer of shares.<br>III. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company.<br>IV. Where equipment or right-of-use assets thereof for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:<br>i. For a public company whose paid-in capital is less than | In accordance with the FSC's Order Jin-Guan-Zheng-Fa No. 1140383333 dated July 24, 2025 as amended. |

| Amendment to the provisions | Current provisions | Reasons for amendment |
| --- | --- | --- |
| NT$10 billion, the transaction amount reaches NT$500 million or more.<br>ii. For a public company whose paid-in capital is NT$10 billion or more but less than NT$50 billion, the transaction amount reaches NT$1 billion or more.<br>iii. For a public company whose paid-in capital is NT$50 billion or more, the transaction amount reaches 5% or more of the Company's paid-in capital.<br>V. Where land is acquired under an arrangement on engaging others to build on the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT$500 million or more.<br>VI. In the case of a public company with paid-in capital reaching NT$50 billion or more, transactions in government bonds, ordinary corporate bonds, and general bank debentures without equity characteristics (excluding subordinated debt) traded on securities exchanges or OTC markets, which do not fall under any of the circumstances listed in the proviso of subparagraph 7, and where furthermore the transaction counterparty is not a related party, and the transaction amount reaches 5% or more of the Company's paid-in capital.<br>VII.~~VI.~~ Where an asset transaction other than any of those referred to in the preceding six ~~five~~ subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of the Company's paid-in capital or NT$300 million; provided, | NT$10 billion, the transaction amount reaches NT$500 million or more.<br>ii. For a public company whose paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more.<br>V. Where land is acquired under an arrangement on engaging others to build on the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT$500 million or more.<br>VI. Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of the Company's paid-in capital or NT$300 million; provided, this shall not apply to the following circumstances:<br>i. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.<br>ii. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.<br>The transaction amounts referred to in the preceding paragraph shall be calculated as follows:<br>I. The amount of any individual transaction.<br>II. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same | |

| Amendment to the provisions | Current provisions | Reasons for amendment |
| --- | --- | --- |
| this shall not apply to the following circumstances:<br>i. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.<br>ii. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.<br>The transaction amounts referred to in the preceding paragraph shall be calculated as follows:<br>I. The amount of any individual transaction.<br>II. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.<br>III. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.<br>IV. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.<br>"Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.<br>The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the Company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC | transaction counterparty within the preceding year.<br>III. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.<br>IV. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.<br>"Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance with these Regulations need not be counted toward the transaction amount.<br>The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the Company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.<br>When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days (inclusive) from the date of knowing of such error or omission.<br>The Company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, records, appraisal reports and CPA, attorney, and securities underwriter opinions at the Company, where they shall be retained for 5 years except where another act provides otherwise. | |

| Amendment to the provisions | Current provisions | Reasons for amendment |
| --- | --- | --- |
| by the 10th day of each month.<br>When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days (inclusive) from the date of knowing of such error or omission.<br>The Company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, records, appraisal reports and CPA, attorney, and securities underwriter opinions at the Company, where they shall be retained for 5 years except where another act provides otherwise. | | |

Attachment VI. List of Director Candidates (Including Independent Directors)

DURA TEK, INC.

List of Director Candidates (Including Independent Directors)

| Title | Name | No. of shares held | Academic Qualifications | Principal work experience | Positions held concurrently |
|---|---|---|---|---|---|
| Director | David Tu | 1,173,149 | Ph.D., Department of Materials Science, State University of New York | President, Asia Pacific Region, Applied Materials Inc., USA<br>Science and Technology Consulting Sector, Executive Yuan<br>Professor, Department of Materials, National Sun Yat-sen University | Chairman and General Manager, DURA TEK, INC.<br>Chairman, Cheng Ping Co., Ltd. |
| Director | D&K Group Limited | 1,031,050 | Department of Accounting, National Taipei University of Business | Chairman, D&K Group Limited<br>Chairman, Crinkle Textile Co., Ltd. | Corporate Director Representative, DURA TEK, INC.<br>Chairman, D&K Group Limited<br>Vice Chairman, Crinkle Textile Co., Ltd.<br>Chairman, Ya Shi Co., Ltd. |
| | Representative: Karen Hong | 740,357 | | | |

| Title | Name | No. of shares held | Academic Qualifications | Principal work experience | Positions held concurrently |
|---|---|---|---|---|---|
| Independent Director | Steve Lee | 0 | Master of Management Science, Massachusetts Institute of Technology | General Manager, Taisil Electronic Materials Corp.<br>Chairman, China Steel Express Corporation<br>Executive Deputy General Manager, China Steel Corporation | Independent Director, DURA TEK, INC.<br>Independent Director, Motech Industries Inc.<br>Independent Director, Ingentec Corporation<br>Corporate Director Representative, M.J. International Co., Ltd.<br>Representative of Zi Wei Investment Co., Ltd.<br>Representative of Chia Tai Bright Global (Taiwan) Co., Ltd.<br>Representative of Chia Tai Bright Enterprise Co., Ltd. |
| Independent Director | Tsang Sheau Lee | 0 | PhD, Department of Material Science and Engineering, Massachusetts Institute of Technology | Chairman, Ames Goldsmith Asia Pacific Inc.<br>Director, Solar Applied Materials Technology Corp.<br>Vice Chairman, Solar Applied Materials Technology Corp.<br>Director, Materials and Optoelectronics Research Institute, National Chung-Shan Institute of Science and Technology | Independent Director, DURA TEK, INC. |
| Independent Director | Chien-Cheng Lin | 11,339 | PhD, Department of Materials and Engineering, University of Illinois at Urbana-Champaign | Professor, Department of Materials Science and Engineering, National Yang Ming Chiao Tung University | Independent Director, BizLink Holding Inc.<br>Director, ShareGuru Intelligence Technologies Inc.<br>Independent Director, DURA TEK, INC. |

Attachment VII. Details of the Release of Non-Competition Restrictions for Newly Elected Directors (Including Independent Directors) and Their Representatives

DURA TEK, INC.

Details of the Release of Non-Competition Restrictions for Newly Elected Directors (Including Independent Directors) and Their Representatives

| Title | Name | Positions held concurrently in other companies |
|---|---|---|
| Director | David Tu | Chairman, Cheng Ping Co., Ltd. |
| Representative of the Corporate Director | Karen Hong | Chairman, D&K Group Limited<br>Vice Chairman, Crinkle Textile Co., Ltd.<br>Chairman, Ya Shi Co., Ltd. |
| Independent Director | Steve Lee | Independent Director, Motech Industries Inc.<br>Independent Director, Ingentec Corporation<br>Corporate Director Representative, M.J. International Co., Ltd.<br>Representative of Zi Wei Investment Co., Ltd.<br>Representative of Chia Tai Bright Global (Taiwan) Co., Ltd.<br>Representative of Chia Tai Bright Enterprise Co., Ltd. |
| Independent Director | Chien-Cheng Lin | Independent Director, BizLink Holding Inc.<br>Director, ShareGuru Intelligence Technologies Inc. |

# Three. Appendices

Appendix I. Articles of Incorporation

# 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.
The shares issued by the Company may be exempt from physical stock certificates but must be registered with a securities central depositary institution. The same applies when issuing other securities.

Article 7: The Company’s 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 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 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.

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. 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.

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.

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 and may also be published in accordance with applicable regulations. 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.

## 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 from the aforementioned board positions. The number of independent directors shall not be less than 3 or fewer than one-third of the total number of directors. The election of directors shall adopt a candidate nomination system, with the shareholders' meeting selecting from the list of 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 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 duties, procedures, and other matters that should be followed shall be handled in accordance with the relevant regulations of the securities regulatory authority.

Article 15: (Deleted)

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, 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 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.

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.

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 of the Articles of Incorporation.

Article 27: The Company shall allocate no less than 1% of the annual profit as employee remuneration, with no less than 50% of this allocation designated for entry-level employees. 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.
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.

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.

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.

## 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.
The 17th amendment was made on May 29, 2025.

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. Procedures for the Election of Directors

## DURA TEK, INC.

## Procedures for the Election of Directors

Article 1 To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 and 41 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2 Except as otherwise provided by law and regulation or by this Corporation's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures.

Article 3 The overall composition of the board of directors shall be taken into consideration in the selection of this Corporation's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

I. Basic requirements and values: Gender, age, nationality, and culture.

II. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

I. The ability to make judgments about operations.
II. Accounting and financial analysis ability.
III. Business management ability.
IV. Crisis management ability.
V. Knowledge of the industry.
VI. An international market perspective.
VII. Leadership ability.
VIII. Decision-making ability.

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

The board of directors of this Corporation shall consider adjusting its composition based on the results of performance evaluation.

Article 4 The qualifications and the election for the independent directors of this Corporation shall comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

Article 5 Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act. Candidates shall be nominated by the Nomination Committee of the Corporation after evaluation and review based on criteria including professional expertise, background, and independence, and shall be submitted to the Board of Directors for resolution.

When the number of directors falls below five due to the dismissal of a director for any reason, this Corporation shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in this Corporation’s articles of incorporation, this Corporation shall call a special shareholders meeting within 60 days from the

date of occurrence to hold a by-election to fill the vacancies.
When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 6 The cumulative voting method shall be used for election of the directors at this Corporation. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 7 The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 8 The number of directors will be as specified in this Corporation's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 9 Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 10 A ballot is invalid under any of the following circumstances:

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

Article 11 The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 12 The board of directors of this Corporation shall issue notifications to the persons elected as directors.

Article 13 These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

Appendix IV. Details of shareholdings of directors

## DURA TEK, INC.
## Details of shareholdings of directors

Reference date: March 30, 2026

| 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% | 1,173,149 | 9.27 |
| Director | D&K Group Limited Representative: Karen Hong | 2023.12.22 | 3 years | 798,722 | 8.15% | 1,031,050 | 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% | 11,339 | 0.09 |
| **Total by all directors** | | | | | | **2,215,538** | **17.51** |