Stock Code: 8021

Topoint Technology Co., Ltd.
2026Annual General Shareholders'Meeting Agenda

The meeting will be held by physical shareholders Meeting
Time:26th May 2026 (Tuesday) at 9 am

Venue: No. 203, Sec. 3, Jiayuan Rd., Shulin District, New Taipei City 238, Taiwan.

Attending Shareholders: The total number of shares represented by shareholders attending the meeting in person or by proxy is 98,354,266 shares (including casted electronically 42,015,876 shares), representing 67.81% of the total number of issued shares of the Company

Chairman: David, Lin Recorder:Allen, Chang

Attending Directors : LIN,HSU-TING (Chairman), LIN,JUO-PING (Director), CHEN,CHUN-YEH (Independent Director), CHEN,I-FEE (Independent Director), HSU,CHING-HUI (Independent Director) , HSU,CHAO-CHING (Independent Director)

As the number of shares represented by attending shareholder has reached the required quorum for shareholders' meeting, the chairman declares the shareholders' meeting begins

Chairperson Remarks: (Omitted)

1. Management Presentations

Proposal 1 Business Report for Fiscal Year 2025.
Description: Please refer to Attachment 1 for the Business Report for Fiscal Year 2025.

Proposal 2 Audit Committee's Review Report for Fiscal Year 2025.
Description: Please refer to Attachment 2 for the Audit Committee's Review Report for Fiscal Year 2025.

Proposal 3 Report on the Distribution of Cash Dividends for Fiscal Year 2025.
Description:

The cash dividend for Fiscal Year 2025 is NT$2.0 per share, totalling NT$290,084,934. Based on the Company's current total issued shares of 145,042,467 shares, the dividend amount for each shareholder will be calculated to the nearest NT dollar (rounded down). The total amount of fractional dividends will be recognized as other income of the Company.
This proposal has been approved by the Board of Directors, which authorized the Chairman to set the ex-dividend date, payment date, and other related matters. The Chairman is also authorized to make adjustments if the number of outstanding common shares changes, resulting in changes to the dividend rate.

Proposal 4 Report on the Distribution of Employees' and Directors' Compensation for Fiscal Year 2025.

Description:

In accordance with Article 18 of the Company's Articles of Incorporation, the Company has allocated 15% of pre-tax net income, amounting to NT$87,336,900, for employees' compensation, of which 20%, NT$17,467,380, will be distributed to grassroots employees; and 2.5% of pre-tax net income, amounting to NT$14,556,150, for directors' compensation for Fiscal Year 2025, both to be distributed in cash.

The aforementioned amounts are consistent with the estimated expenses for Fiscal Year 2025.

Proposal 5 Report on Directors' Remuneration for Fiscal Year 2025.

Description:

In accordance with Article 10-1 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, the Company shall report at the Annual Shareholders' Meeting the directors' remuneration for Fiscal Year 2025, including remuneration policies, individual remuneration details, amounts, and their correlation with performance evaluation results. Please refer to Attachment 3 for details.

Proposal 6 Report on Lending Funds and Endorsement/Guarantee for Fiscal Year 2025.

Description:

The Company had no lending funds in Fiscal Year 2025. Regarding endorsements/guarantees, which were provided due to business relationships with invested subsidiaries, the Company's maximum limit for endorsements/guarantees was NT$4,821,475 thousand. As of the end of December 2025, the balance of endorsements/guarantees was NT$495,050 thousand.

Proposal 7 Report on the issuance of the second domestic unsecured convertible corporate bonds
Description:

1. Pursuant to Article 246 of the Company Act, a company may issue corporate bonds upon resolution of the Board of Directors. The reasons for the issuance and related matters shall be reported to the shareholders' meeting.
2. The issuance details of the Company's second domestic unsecured convertible corporate bonds are as follows:

Item	Second domestic unsecured convertible corporate bonds
Amount	The issued par value is $700 million, while the actual amount received is 806 million.
Purpose of Issuance	Purchase of machinery and equipment; repayment of bank loans; and replenishment of working capital
Approval from Competent Authority	Letter No. Jin-Guan-Zheng-Fa-Zi No. 11403673341, dated December 23, 2025
Issue Date	January 20, 2026
Initial Conversion Price	The initial conversion price at issuance was 203.5. It was adjusted to 201.8 due to a capital increase through the issuance of new shares.
Maturity	Five years
Interest Payment	Coupon rate: 0%
Redemption Method	Unless previously converted or put by the bondholders, or redeemed or repurchased and cancelled by the Company prior to maturity, the bonds shall be repaid in full in cash at face value upon maturity.
Conversion Status as of February 28, 2026	0 shares

Proposal 8　Report on the execution of treasury share repurchase.

Description:

1. Pursuant to the resolution of the Board of Directors on April 10, 2025, the Company implemented the repurchase of its treasury shares for cancellation in order to safeguard the Company's credit standing and shareholders' interests.
2. The Company has completed the share repurchase program, and the implementation details are as follows:

Item	Description
Board Resolution Date	April 10, 2025
Purpose of Repurchase	To safeguard the Company's credit standing and shareholders' interests
Repurchase Method	Repurchase from the centralized securities exchange market
Planned Repurchase Period	April 11, 2025 - June 10, 2025
Planned Number of Shares to be Repurchased	1,000,000 shares
Planned Repurchase Price Range	NT$16.60 – NT$46.10
Actual Repurchase Period	April 11, 2025 - June 10, 2025
Actual Number of Shares Repurchased	808,000 shares (canceled on November 27, 2025)
Total Amount of Shares Repurchased	NT$22,285,550
Average Repurchase Price per Share	NT$27.58

II. Proposals for Ratification

Proposal 1 To Ratify the Financial Statements for Fiscal Year 2025. (Proposed by the Board of Directors)

Description:

The Company's Financial Statements for Fiscal Year 2025 (please refer to Attachment 4) have been audited by CPAs Wan-Yi Liao and Chien-Hsin Hsieh of Deloitte & Touche, who have issued an unqualified opinion. The Financial Statements, along with the Business Report, have been reviewed by the Audit Committee and the Audit Committee's Review Report has been issued.

Voting Results:

Shares represented at the time of voting：98,354,266

Voting Results*		% of the total represented share present
Votes in favor	89,468,066votes (33,188,522 votes)	90.96%
Votes against	30,138 votes (30,138 votes)	0.03%
Votes invalid	0 votes (0 votes)	0.00%
Votes abstained	8,856,062votes (8,797,216 votes)	9.00%

*Including votes casted electronically (numbers in brackets)

RESOLVED, that the above proposal be and hereby was approved as proposed.

Proposal 2 To Ratify the Proposal for Earnings Distribution for Fiscal Year 2025 (Proposed by the Board of Directors)

Description:

The Earnings Distribution Proposal for Fiscal Year 2025 has been approved by the Board of Directors and reviewed by the Audit Committee (please refer to Attachment 5).

Voting Results:

Shares represented at the time of voting：98,354,266

Voting Results*		% of the total represented share present
Votes in favor	89,523,519 votes (33,243,975 votes)	91.02%
Votes against	30,257 votes (30,257 votes)	0.03%
Votes invalid	0 votes (0 votes)	0.00%
Votes abstained	8,800,490 votes (8,741,644 votes)	8.94%

*Including votes casted electronically (numbers in brackets)

RESOLVED, that the above proposal be and hereby was approved as proposed.

III. Proposals for Discussion

Proposal 1 Proposed amendments to the Company's "Procedures for Acquisition or Disposal of Assets"(Proposed by the Board of Directors)

Description:

In response to the Company's operational needs, amendments to the Company's Procedures for Acquisition or Disposal of Assets are proposed. A comparison table showing the provisions before and after the amendments is attached hereto (please refer to Attachment 6).

Voting Results:

Shares represented at the time of voting：98,354,266

Voting Results*		% of the total represented share present
Votes in favor	79,885,722 votes (23,606,178votes)	81.22%
Votes against	9,682,070 votes (9,682,070 votes)	9.84%
Votes invalid	0 votes (0 votes)	0.00%
Votes abstained	8,786,474 votes (8,727,628 votes)	8.93%

*Including votes casted electronically (numbers in brackets)

RESOLVED, that the above proposal be and hereby was approved as proposed.

Proposal 2 To conduct the issuance of the second domestic privately placed unsecured convertible bonds (Proposed by the Board of Directors)

Description:

1. To meet the funding requirements for the acquisition of a new plant, the Company has evaluated its existing bank deposits as well as the timeliness, costs, convenience, and effectiveness of various financing channels and instruments. Considering current market conditions and the efficiency and timeliness of capital raising, the Company proposes to raise funds through a private placement by issuing its second domestic unsecured convertible bonds (the "Bonds"). The key terms are set out below:
   (1)Total principal amount: NT$600 million.
   (2)Par value: NT$100,000 per bond.
   (3)Total number of bonds: 6,000 units.
   (4)Coupon rate: 0%.
   (5)Term of bonds: Five years.
   (6)Other issuance terms: Please refer to the "Regulations Governing the Issuance and Conversion of the Second Domestic Privately Placed Unsecured Convertible Bonds" (see Attachment 7).
2. The Bonds are proposed to be conducted in a single tranche within one year from the date of the resolution of the Annual General Meeting on May 26, 2026. Depending on the Company's actual operational needs, the subscribers would be limited to specific persons.
3. In accordance with Paragraph 6, Article 43-6 of the Securities and Exchange Act, the required disclosures regarding the Bonds are set out below:
   (1)Basis for and reasonableness of pricing
      A. The conversion price of the Bonds shall be determined at no less than 80%

of the reference price. The reference price shall be the higher of (1) the simple arithmetic average of the closing prices of the Company's common shares for either one, three, or five business days prior to the pricing date, after deducting the effects of ex-rights for stock dividends and ex-dividends for cash dividends, and adding back the effects of capital reduction (reverse ex-rights); or (2) the simple arithmetic average of the closing prices of the Company's common shares for the thirty business days prior to the pricing date, after deducting the effects of ex-rights for stock dividends and ex-dividends for cash dividends, and adding back the effects of capital reduction (reverse ex-rights).

B. The issue price of the Bonds shall be determined at no less than 80% of the theoretical price and shall not be lower than par value. The theoretical price shall be determined using an appropriate pricing model selected to incorporate and reflect all rights embedded in the terms and conditions of the issuance.

C. It is proposed that the Annual General Meeting authorize the Board of Directors to determine the actual pricing date, actual conversion price, and actual issue price of the Bonds in accordance with applicable laws and regulations, the status of negotiations with specific persons, and prevailing market conditions, provided that such prices shall not be lower than the percentage approved by the Annual General Meeting.

D. The conversion price and issue price of the Bonds shall be determined in accordance with applicable laws and regulations promulgated by the competent authority. In determining such prices, consideration shall be given to the three-year transfer restriction applicable to privately placed securities under the Securities and Exchange Act, as well as the Company's operating performance, prospects, market price of its common shares, theoretical value, and prevailing market practices. Furthermore, the basis for determining the prices of the Bonds complies with the "Directions for Public Companies Conducting Private Placements of Securities;" therefore, such pricing is not expected to have a material adverse effect on shareholders' equity and shall be deemed reasonable.

E. The common shares to be issued upon conversion of the Bonds shall carry the same rights and obligations as the Company's existing issued common shares. The Bonds issued pursuant to this proposal shall be subject to the transfer restrictions set forth in Article 43-8 of the Securities and Exchange Act. Furthermore, upon the expiration of three years from the delivery date of the Bonds and after all Bonds have been fully converted, it is proposed that the Annual General Meeting authorize the Board of Directors, subject to then-prevailing circumstances, to apply to the competent authority for the completion of public issuance procedures and for listing and trading.

(2)Method for selecting specific persons and the relationship between identified subscribers and the Company

The subscribers for this private placement shall be specific persons conforming to the requirements set forth in Article 43-6 of the Securities and Exchange Act, Order No. Jin-Guan-Zheng-Fa-Zi-1120383220 issued by the Financial Supervisory Commission on September 12, 2023, the "Directions for Public Companies Conducting Private Placements of Securities," and other relevant administrative orders. Furthermore, such subscribers must be strategic

investors who can contribute to the Company's long-term development and competitiveness, and generate benefits for the interests of existing shareholders. The list of identified specific persons for the Bonds, along with the selection method and purpose, necessity and expected benefits, and their relationship with the Company, are set out below:

A. Selection method for subscribers and their relationship with the CompanyThe selected subscribers shall possess a sound understanding of the Company's operations or the development of its industry, and shall be capable of providing direct or indirect benefits to the Company's future operations. The list of subscribers is as follows:
Name of SubscribersRelationship with the Company
Unimicron Technology Corp.
(hereinafter "Unimicron")

Name of Subscribers	Relationship with the Company
Unimicron Technology Corp. (hereinafter "Unimicron")	(a) Customer (b) Parent company of the investor that accounts for the Company's subsidiary, Unipoint Technology Co., Ltd., under the equity method. It is a related party.
Gold Circuit Electronics Ltd. (hereinafter "GCE")	Customer
Zhen Ding Technology Ltd. (hereinafter "Zhen Ding")	(a) Customer (b) A subsidiary located in Taiwan and 100% owned by Zhen Ding Technology Holding Limited.

B. Purpose, necessity, and expected benefits of selecting strategic investors
In view of future market demand and to enhance the Company's competitive advantage, the Company intends to introduce strategic investors that can contribute to its product and market development. Unimicron, GCE, and Zhen Ding have been identified as strategic investors, of which Unimicron is a related party of the Company. The purpose, necessity, and expected benefits of selecting these strategic investors are set out below:

(a) Collaborating with world-leading ABF substrate manufacturers to accelerate the Company's advancement in drill bit technology for high-end substrate processes
As Artificial Intelligence (AI) and High-Performance Computing (HPC) continue to drive increases in semiconductor pin counts and signal density, ABF substrates are evolving toward higher layer counts and finer via structures. Advanced drill bits for high-end substrate applications improve the stability and yield of deep-hole drilling, while reducing the risks of hole misalignment and tool breakage. Through such technological upgrades, the Company will be able to expand into AI and high-end semiconductor substrate applications, enhance the value-added of its products, and strengthen its competitive position in the high-end substrate consumables market.

(b) Strengthening supply chain collaboration and enhancing operational stability

The strategic investors proposed to be introduced in this private placement, i.e., Unimicron, GCE, and Zhen Ding, are long-standing partners and key customers of the Company with predominant market positions. Their product applications, including advanced substrates, AI servers, and high-end electronic products, are highly aligned with the technological development of the Company's drill bit products. By introducing these strategic investors, the Company expects to deepen existing business relationships and develop long-term strategic partnerships, thereby ensuring stable and predictable order demand following the commencement of new production capacity. This will help mitigate the impact of market fluctuations and further enhance the stability of the Company's overall revenue structure.

(c) Deepening technical collaboration to enhance technological capabilities and operational efficiency

As manufacturing processes for AI, HPC, and high-layer-count substrates continue to advance, requirements for the precision, durability, and material properties of drill bit products have increased significantly. By introducing downstream customers with advanced technical requirements as strategic partners, the Company can foster closer collaboration in areas such as material selection, product specifications, and process development, thereby enhancing the performance of high-end drill bits and improving the overall process quality.

C. Top 10 shareholders of Unimicron, GCE, and Zhen Ding and their relationship with the Company

Subscriber / Item	Unimicron Technology Corp.			Gold Circuit Electronics Ltd.			Zhen Ding Technology Holding Limited		
	Name	Shareholding (%)	Relationship with the Company	Name	Shareholding (%)	Relationship with the Company	Name	Shareholding (%)	Relationship with the Company
Top 10 Shareholders	United Microelectronics Corporation	13.04	None	Chang-Chi Yang	19.65	None	Zhen Ding Technology Holding Limited	100%	None
	Citibank, N.A., Custodian for Government of Singapore Investment Account	2.48	None	Labor Pension Fund (New Scheme)	7.33	None			
	Labor Pension Fund (New Scheme)	1.83	None	Jui-Ching Li	5.62	None			
	Yan Yuan Investment Co., Ltd.	1.51	None	Cathay Life Insurance Co., Ltd., Discretionary Investment Account Managed by JPMorgan Asset Management (Taiwan) Limited	4.14	None			
	Cathay Life Insurance Co., Ltd.	1.49	None	Cheng-Tse Yang	3.59	None			
	JPMorgan Chase Bank, N.A., Custodian for J.P. Morgan Securities Ltd. Account	1.43	None	Fubon Life Insurance Co., Ltd.	2.57	None			
	JPMorgan Chase Bank, N.A., Custodian for ABP Pension Fund Investment Account	1.21	None	Jia Hui Investment Co., Ltd.	2.24	None			
	Nan Shan Life Insurance Co., Ltd.	1.18	None	Chunghwa Post Co., Ltd.	2.16	None			
	Standard Chartered Bank, Custodian for Fidelity Funds Account	1.17	None	JPMorgan Chase Bank, N.A., Custodian for Norges Bank Investment Account	1.88	None			
	JPMorgan Chase Bank, N.A., Custodian for Vanguard Total International Stock Index Fund	1.15	None	Labor Pension Fund (Old Scheme)	1.77	None			

(3) Necessity of the private placement:

A.Reasons for not conducting a public offering

Considering the timeliness of capital raising, cost considerations, the stability of the shareholding structure, and the need to introduce strategic investors, a private placement offers advantages over a public offering, including a more efficient process and a controllable timeline. This enables the Company to align its financing with the schedule of its plant and equipment investments, reduce the risk of delays, and ensure the timely completion of its capacity expansion plan. Accordingly, the Company proposes to raise funds through a private placement.

Furthermore, securities issued through a private placement are subject to transfer restrictions for a specified period in accordance with applicable laws and regulations. This helps ensure that Unimicron, GCE, and Zhen Ding participate as long-term strategic partners rather than short-term financial investors. Such arrangements further strengthen the stability of long-term cooperation and are expected to have a positive impact on the Company and its shareholders.

B.Private placement limit

Pursuant to Article 247 of the Company Act, the total amount of unsecured corporate bonds shall not exceed one-half of the balance of the Company's total assets less total liabilities. Based on the most recent financial statements audited or reviewed by certified public accountants, the maximum aggregate principal amount of the privately placed unsecured convertible corporate bonds proposed by the Board of Directors shall be NT$600 million, which is within the permissible limit for private placement.

C.Use of proceeds and expected benefits

As the global printed circuit board (PCB) industry continues to evolve toward higher precision, higher density, and higher reliability, ongoing advancements in material structures, layer counts, and board thickness have increased the complexity of drilling processes and accelerated drill bit wear. This, in turn, has driven growth in both the volume and specification requirements for drill bits. In addition, to meet the demands of high-density interconnect applications and stringent process quality requirements, the adoption of miniaturized and high-performance coated drill bits continues to increase. From a supply-side perspective, the availability of advanced drill bits remains constrained by technological barriers, capital investment requirements, and production ramp-up timelines, resulting in a persistent supply-demand imbalance.

The proceeds from the Bonds are intended to be used in full for the acquisition of a new plant to expand production capacity for high-end products in response to future market demand.

In terms of expected benefits, the acquisition of the new plant will support the Company's expansion of production capacity for high-end products to meet growing customer demand, while also providing room for mid- to long-term capacity expansion. This will enhance the Company's control over key production capacity. In addition, the participation of strategic investors is expected to strengthen business collaboration, thereby creating a mutually beneficial outcome. This is expected to support the Company's stable growth and have a positive impact on shareholders.

4. Unimicron, a related party of the Company, intends to participate in this private

placement of the Bonds as a strategic investor. The Company has obtained approval from the Taiwan Stock Exchange under Letter No. Tai-Zheng-Shang-Yi-Zi-1150003463 (Please refer to the Chinese version of the Meeting Handbook for detailed information). The related party may subscribe for the Bonds in an aggregate amount of up to NT$210 million, with the issue price to be determined at no less than 80% of the theoretical price and not less than par value, and the conversion price to be determined at no less than 80% of the reference price.

5. Except for the pricing percentage, it is proposed that the Annual General Meeting authorize the Board of Directors, within the scope of such authorization and subject to market conditions, to adjust, determine, and implement the principal terms of this private placement of domestic unsecured convertible corporate bonds. Such terms include, but are not limited to, the actual issuance terms and conversion provisions, issue price and actual conversion price per share, number of shares to be issued, total amount to be raised, project items, schedule for the use of proceeds, expected benefits, and other related matters. In the event of any amendments required by the competent authority, or any adjustments deemed necessary due to operational considerations or changes in objective circumstances, it is further proposed that the Board of Directors be authorized to handle such matters with full discretion in accordance with prevailing market conditions and applicable laws and regulations.
6. To facilitate this private placement of the Bonds, it is proposed that the Annual General Meeting authorize the Chairman, or a person designated by the Chairman, to represent the Company in negotiating and executing all contracts and documents in connection with this private placement, and to handle all matters necessary for the implementation thereof on behalf of the Company.
7. Expert opinion on the basis for and reasonableness of pricing of this private placement of convertible corporate bonds (Please refer to the Chinese version of the Meeting Handbook for detailed information.).
8. Industry expert opinion in relation to this private placement of convertible corporate bonds (Please refer to the Chinese version of the Meeting Handbook for detailed information.).
9. The proposal has been duly approved by the 11th meeting of the 2nd Audit Committee and is subsequently submitted to the Board of Directors for deliberation in accordance with applicable laws and regulations. Following the approval by the Board of Directors, it is hereby submitted to the 2026 Annual General Meeting for discussion.
10. Submitted for discussion.

Voting Results:

Shares represented at the time of voting：98,354,266

Voting Results*		% of the total represented share present
Votes in favor	88,327,986 votes (32,048,442 votes)	89.80%
Votes against	1,241,633 votes (1,241,633 votes)	1.26%
Votes invalid	0 votes (0 votes)	0.00%
Votes abstained	8,784,647 votes (8,725,801 votes)	8.93%

*Including votes casted electronically (numbers in brackets)

RESOLVED, that the above proposal be and hereby was approved as proposed.

IV. Provisional Motion：None.

V. **Meeting Adjourned**：The Chairman declared the meeting adjourned at 9:21 am on the same day. There were no shareholders' questions at this shareholders' meeting.

ATTACHMENT 1

Business Report

We would like to express our sincere gratitude to all shareholders for your longstanding trust and support for Topoint Technology. In 2025, the global electronics industry continued to undergo technological transformation, driven by the rapid advancement of Artificial Intelligence (AI), High-Performance Computing (HPC), and high-speed communication applications. These developments were accompanied by ongoing supply chain restructuring and a shift toward regionalized production. Leveraging our long-established expertise in PCB drill bit technology and precision manufacturing, the Company has continued to optimize its product portfolio and actively expand into high-end application markets.

In 2025, the Company reported consolidated operating revenue of NT$4,410 million, net profit after tax of NT$389 million, and earnings per share (EPS) of NT$2.75. Looking ahead to 2026, the Company has established clear growth and performance targets and aims to achieve operating results and profitability that outperform industry peers. A summary of the Company's operating results for 2025 and its operating plans for 2026 is presented below:

2025 Operating Results

(1) Operation performance

In thousands of New Taiwan Dollars

	2025		2024		Changes in Dollar Amount	Changes in Percentage
	Amount	%	Amount	%		
Consolidated operating revenue	4,410,104	100%	3,541,099	100%	869,005	25%
Consolidated gross profit	1,360,524	31%	927,328	26%	433,196	47%
Consolidated profit from operations	656,935	15%	278,333	8%	378,602	136%
Consolidated profit before income tax	664,034	15%	291,982	8%	372,052	127%
Net profit	389,328	9%	206,018	6%	183,310	89%

(2) Budget implementation

The Company did not disclose financial forecasts in 2025.

(3) Profitability analysis

Items (consolidated basis)		2025	2024
Financial structure (%)	Debt ratio	31.86	28.72
	Long-term fund to fixed asset ratio	243.07	247.18
Liquidity analysis (%)	Current ratio	245.76	264.41
Operating performance analysis (%)	Accounts receivable turnover (times)	3.01	3.16
	Inventory turnover (times)	3.66	3.75
Profitability analysis (%)	Return on assets (%)	6.28	3.27
	Return on shareholders' equity (%)	8.61	4.22
	Basic earnings per share (NT$)	2.75	1.45

(4) Research and Development Status

The Company's R&D strategy focuses on high-end application-driven innovation, process enhancement, and product differentiation, with the aim of strengthening technological barriers and enhancing market competitiveness. Key achievements are as follows:

A. Development of high-end application products: Completed the development and commenced mass production of specialized drill bits for applications including AI servers, next-generation ABF substrates, automotive electronics, and Low Earth Orbit (LEO) satellites.

B. Process and performance enhancement: Continued to improve drill bit precision, durability, and machining stability to meet the stringent requirements of micro-diameter and high-aspect-ratio machining.

C. Technology accumulation and patent portfolio expansion: In 2025, the Company obtained 10 new patents, bringing the cumulative total to 196, further consolidating its technological leadership. R&D expenditure amounted to approximately NT$163 million, representing 3.7% of annual revenue and reflecting a consistent level of investment.

(5) Other Project Implementation Results

A. Overseas capacity expansion:

In response to customers' increasing demand for supply chain localization, the Company completed the establishment of its Thailand production facility, which officially commenced operations in 2025. This expansion enhances regional supply flexibility, shortens lead times, and strengthens global service capabilities and market competitiveness.

B. Technology development and customer collaboration:

The Company continues to deepen technical collaboration with key customers by providing comprehensive PCB drilling solutions for applications such as HPC, servers, high-power devices, and automotive electronics. By engaging in customers' product development processes at an early stage, we enhance value-added capabilities and strengthen customer relationships.

C. Environmental, Social Responsibility, and Corporate Governance:

The Company actively promotes corporate sustainability by establishing goals and

development strategies across environmental, social, and governance (ESG) dimensions. In 2025, in addition to the parent company, we continued to expand ISO 14064-1 greenhouse gas inventory and external verification to our subsidiaries. The Company was awarded the "2025 TCSA Taiwan Corporate Sustainability Report - Gold Award," recognizing our achievements and efforts in promoting corporate sustainability.

2. 2025 Business Plan Overview

(1) Business Guidelines and Key Policies

A. Advancement of high-end products and capacity upgrades: The Company will continue expanding capacity allocation for high-end applications, including AI and IC substrates, while optimizing its product mix to enhance revenue quality and value-added contributions.

B. Enhancement of technological expertise and competitive differentiation: R&D efforts will focus on advancing micro-diameter and high-aspect-ratio processing technologies, strengthening product performance and manufacturing capabilities to establish higher technological entry barriers.

C.Reinforcement of customer relationships and operational resilience: The Company will further strengthen strategic partnerships with key customers through early-stage co-development, while optimizing cost structures and promoting digital management to improve operational efficiency and resilience.

(2) Future Development Overview

Looking ahead to 2026, the high-end PCB supply chain is expected to maintain growth momentum, driven by demand for AI, HPC, and IC substrates. The Company will remain committed to innovation as its core strategy, focusing on product upgrades, capacity optimization, and global expansion.

Amid evolving global economic conditions and intensifying industry competition, the Company will balance growth opportunities with prudent risk management. Through lean operations and continuous technological advancement, we aim to enhance profitability and operational excellence, while delivering sustainable, long-term value to our shareholders.

Through these efforts, the Company aims to continue creating long-term and stable value for all shareholders in the highly competitive electronic components market.

We would like to thank all directors for your long-term support and will stay committed to generating and sharing positive results with you in the coming year.

Chairman: Hsu-Ting, Lin President: Juo- Ping, Lin Accounting Officer: Li-Ching, Ke

ATTACHMENT 2

Audit Committee's Report

The Board of Directors has prepared and submitted the 2025 business report, financial statements, and earnings distribution proposal. The financial statements were audited by the CPAs: Wan-I, Liao and Chien-Hsin, Hsieh of Deloitte & Touche-Taiwan. The Business Report, Financial Statements, and earnings allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of Topoint Technology Co., Ltd. According to relevant the Securities and Exchange Act and the Company Law, we hereby submit this report.

Sincerely yours,

2025 Shareholder's Meeting of Topoint Technology Co., Ltd.

Audit Committee convener: Chun-Yeh, Chen

Mar. 6, 2026

ATTACHMENT 3

Topoint Technology Co., Ltd.

2025 Director Remuneration

Remuneration of Directors and Independent Directors

In Thousands of New Taiwan Dollars/Thousands of Shares

Title	Name	Remuneration								Total of A, B, C and D and as a % of Net Income		Remuneration Received by Directors Who are Also Employees								Total of A, B, C, D, E, F and G and as a % of Net Income		Compensation Paid to Directors from an Investee Other than the Company's Subsidiary or the Parent Company
		Base Compensation (A)		Severance Pay (B)		Director Compensation (C) (Note 1)		Allowances (D)				Salary, Bonuses, and Allowances (E) (Note 3)		Severance Pay (F)		Employee Compensation (G) (Note 1)						
		The Company	All entities in the consolidated financial statements (Note 2)	The Company	All entities in the consolidated financial statements (Note 2)	The Company	All entities in the consolidated financial statements (Note 2)	The Company	All entities in the consolidated financial statements (Note 2)	The Company	All entities in the consolidated financial statements (Note 2)	The Company	All entities in the consolidated financial statements (Note 2)	The Company	All entities in the consolidated financial statements (Note 2)	The Company		All entities in the consolidated financial statements		Total and % of the Company	All entities in the consolidated financial statements (Note 2)	
																Cash	Stock	Cash	Stock			
Director	David Lin	0	0	0	0	1,905	2,031	40	75	1,945 0.5%	2,106 0.5%	2,654	8,377	—	—	3,300	—	3,300	—	7,899 2.0%	13,783 3.5%	-
	Karen Lin	0	0	0	0	1,905	2,031	50	90	1,955 0.5%	2,121 0.5%	2,795	10,285	108	108	4,000	—	4,000	—	8,858 2.3%	16,513 4.2%	-
	Fortune Venture Capital Corporation Representative: Yin-Jung, Chen	0	0	0	0	1,905	1,905	35	35	1,940 0.5%	1,940 0.5%	0	0	0	0	0	0	0	0	1,940 0.5%	1,940 0.5%	-
	Macking International Investment Corporation Representative: Wen-Jin, Li	0	0	0	0	1,219	1,219	25	25	1,244 0.3%	1,244 0.3%	0	0	0	0	0	0	0	0	1,244 0.3%	1,244 0.3%	-
Independent director	Amy Chen	0	0	0	0	1,905	1,905	90	90	1,995 0.5%	1,995 0.5%	0	0	0	0	0	0	0	0	1,995 0.5%	1,995 0.5%	-
	Jeff Chen	0	0	0	0	1,905	1,905	100	100	2,005 0.5%	2,005 0.5%	0	0	0	0	0	0	0	0	2,005 0.5%	2,005 0.5%	-
	Eric Hsu	0	0	0	0	1,905	1,905	90	90	1,995 0.5%	1,995 0.5%	0	0	0	0	0	0	0	0	1,995 0.5%	1,995 0.5%	-
	Andrew Hsu	0	0	0	0	1,905	1,905	75	75	1,980 0.5%	1,980 0.5%	0	0	0	0	0	0	0	0	1,980 0.5%	1,980 0.5%	-

1. Please describe the remuneration policy, system, standards, and structure for directors and independent directors, and explain the correlation between remuneration amounts and factors such as responsibilities, risks, and time commitment:
   (1) Article 18 of the Company's Articles of Incorporation stipulates that the Company shall appropriate remuneration of directors at a rate not exceeding 3 percent of net profit before income tax, compensation of employees, and remuneration of directors.
   (2) Remuneration of directors is periodically evaluated in accordance with the "Rules for Performance Evaluation of the Board of Directors." Key evaluation items are as follows:
   Operating performance: Evaluated based on the growth rates of operating revenue, operating profit and return on equity of the year.
   External evaluation: Consideration of changes in the Company's governance evaluation, external board performance evaluation or credit rating agencies.
   Industry standard: Benchmarked against the average remuneration to directors of listed companies in the same industry or peers.
   (3) The Company's compensation package, as determined by the Compensation Committee Charter, includes cash compensation, stock options, stock dividends, retirement benefits or severance pay, various allowances, and other tangible incentive measures. Its scope aligns with the compensation to directors and executive officers set out in the Regulations Governing Information to be Published in Annual Reports of Public Companies.
   The Company has established the "Rules Governing the Compensation of Directors and Executive Officers." Director remuneration is granted in accordance with the Company's Articles of Incorporation when the Company is profitable. For both general and independent directors, remuneration is determined not only based on the results of the board performance evaluation but also in accordance with Article 18 of the Articles of Incorporation. The Compensation Committee reviews each director's involvement in and contributions to the Company's operations, ensuring a fair and reasonable alignment between performance risks and remuneration. Additionally, the Committee considers the Company's overall operational performance when formulating recommendations for approval by the Board of Directors.
2. Besides the amounts disclosed above, remuneration received by the Company's directors for providing services (e.g., as non-employee consultants) to all entities within the consolidated financial statements: None.

Note 1: This amount reflects the director remuneration approved by the board for the most recent fiscal year (2024).

Note 2: This represents the total remuneration paid to the Company's directors by all entities in the consolidated financial statements (including the Company).

Note 3: This includes salary, bonuses, and allowances received in the most recent fiscal year (2024) by directors who also serve as employees (including those concurrently holding positions as President and Vice President).

ATTACHMENT 4

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Topoint Technology Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of Topoint Technology Co., Ltd. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information collectively referred to as the "consolidated financial statements").

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis 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 the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The Authenticity of Drill Revenue

Management may feel pressure to achieve planned results, and therefore, the Standards on Auditing of the Republic of China assume there is a presumptive risk of fraud in revenue recognition. We have determined this to apply specifically to the authenticity of transactions of drill sales. Refer to Note 4 to the accompanying consolidated financial statements for the relevant accounting policy of revenue recognition.

By conducting tests of controls, we obtained an understanding of the Group's recognition of drill revenue and of its design and implementation of related controls, and analysed the changes in the top ten drill sales from customers and the accounts receivable turnover rate; we checked the rationale of drill revenue recognition based on the transactions. We tested the occurrence of drill revenue transactions, and we performed journal entry testing by selecting samples of drill revenue journals and matching them with the original orders and external shipping documents or customer receipt documents. We reviewed that there were no significant sales returns after the year end and confirmed that there are no material misstatements of drill revenue.

Other Matter

We have also audited the parent company only financial statements of Topoint Technology Co., Ltd. as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

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

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 maintain professional skepticism throughout the audit. We also:

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

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

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

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

events or conditions may cause the Group to cease to continue as a going concern.

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Wan-I Liao and Chien-Hsin Hsieh.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 6, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

TOPOINT TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

ASSETS	2025 Amount	2025 %	2024 Amount	2024 %
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	$ 1,813,992	23	$ 2,012,970	28
Financial assets at fair value through profit or loss (Notes 4, 7 and 31)	23,719	-	70	-
Financial assets at amortized cost - current (Note 8)	689,017	9	341,922	5
Notes receivable (Notes 4, 10 and 23)	144,011	2	141,859	2
Accounts receivable (Notes 4, 10 and 23)	1,227,497	15	942,114	13
Accounts receivable - related parties (Notes 4, 23 and 32)	271,586	3	201,540	3
Other receivables (Notes 4 and 10)	25,710	-	32,895	-
Current tax assets (Notes 4 and 25)	1,295	-	1,219	-
Inventories (Notes 4 and 11)	920,900	12	746,823	10
Prepayments (Note 12)	86,878	1	66,285	1
Other current assets (Notes 17 and 33)	7,298	-	5,582	-
Total current assets	5,211,903	65	4,493,279	62
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income (Notes 4, 9 and 31)	64,888	1	60,690	1
Property, plant and equipment (Notes 4, 14 and 33)	2,291,091	29	2,147,289	29
Right-of-use assets (Notes 4 and 15)	108,594	1	137,882	2
Intangible assets (Notes 4 and 16)	9,594	-	12,149	-
Deferred tax assets (Notes 4 and 25)	79,063	1	68,640	1
Other non-current assets (Notes 17 and 21)	200,387	3	355,803	5
Total non-current assets	2,753,617	35	2,782,453	38
TOTAL	$ 7,965,520	100	$ 7,275,732	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 18 and 33)	$ 491,095	6	$ 447,452	6
Financial liabilities at fair value through profit or loss (Notes 4, 7 and 31)	2,364	-	1,586	-
Contract liabilities (Note 23)	15,018	-	456	-
Notes payable	-	-	1,916	-
Accounts payable (Note 19)	557,129	7	316,543	4
Accounts payable - related parties (Note 32)	2,130	-	1,194	-
Other payables (Note 20)	870,379	11	836,691	12
Current tax liabilities (Notes 4 and 25)	101,713	1	64,785	1
Lease liabilities (Notes 4 and 15)	26,758	1	22,515	-
Current portion of long-term borrowings (Note 18)	47,010	1	-	-
Other current liabilities	7,112	-	6,223	-
Total current liabilities	2,120,708	27	1,699,361	23
NON-CURRENT LIABILITIES				
Long-term borrowings, net of current portion (Note 18)	141,030	2	121,708	2
Lease liabilities (Notes 4 and 15)	36,740	-	68,554	1
Net defined benefit liabilities (Notes 4 and 21)	1,290	-	2,083	-
Guarantee deposits received	14,656	-	13,306	-
Deferred tax liabilities (Notes 4 and 25)	223,280	3	184,840	3
Total non-current liabilities	416,996	5	390,491	6
Total liabilities	2,537,704	32	2,089,852	29
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 22)				
Share capital	1,420,425	18	1,421,805	19
Capital surplus	1,317,507	16	1,228,872	17
Retained earnings				
Legal reserve	573,975	7	552,893	7
Special reserve	177,630	3	368,401	5
Unappropriated earnings	1,609,733	20	1,226,170	17
Total retained earnings	2,361,338	30	2,147,464	29
Other equity	(277,795)	(4)	(177,630)	(2)
Total equity attributable to owners of the Company	4,821,475	60	4,620,511	63
NON-CONTROLLING INTERESTS	606,341	8	565,369	8
Total equity	5,427,816	68	5,185,880	71
TOTAL	$ 7,965,520	100	$ 7,275,732	100

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

TOPOINT TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 23 and 32)	$ 4,438,170	101	$ 3,583,069	101
LESS: SALES RETURNS	3,734	-	1,556	-
SALES DISCOUNTS AND ALLOWANCES	24,332	1	40,414	1
NET OPERATING REVENUE	4,410,104	100	3,541,099	100
OPERATING COSTS				
Operating costs (Notes 11, 24 and 32)	3,049,580	69	2,613,771	74
GROSS PROFIT	1,360,524	31	927,328	26
OPERATING EXPENSES (Note 24)				
Selling and marketing	173,297	4	149,732	4
General and administrative	381,772	8	342,370	10
Research and development	162,944	4	140,713	4
Expected credit loss	-	-	12,902	-
Total operating expenses	718,013	16	645,717	18
OTHER OPERATING INCOME AND EXPENSES (Note 24)	14,424	-	(3,278)	-
PROFIT FROM OPERATIONS	656,935	15	278,333	8
NON-OPERATING EXPENSES				
Interest income	26,174	1	31,079	1
Dividend income	3,124	-	2,198	-
Other income	15,699	-	7,904	-
Gain or loss on financial instruments at fair value through profit or loss, net	(576)	-	(961)	-
Foreign exchange loss, net (Note 24)	(5,425)	-	(5,327)	-
Other expenses	(1,579)	-	(615)	-
Impairment loss (Note 16)	(3,260)	-	-	-
Interest expense	(27,058)	(1)	(20,629)	(1)
Total non-operating expenses	7,099	-	13,649	-
PROFIT BEFORE INCOME TAX	664,034	15	291,982	8
INCOME TAX EXPENSE (Notes 4 and 25)	(207,109)	(4)	(79,257)	(2)
NET PROFIT	456,925	11	212,725	6

(Continued)

TOPOINT TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	$ 4,107	-	$ 7,408	-
Unrealized gain on investments in equity instruments at fair value through other comprehensive income	4,198	-	5,721	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	(753)	-	(1,008)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation to the financial statements of foreign operations	(41,683)	(1)	194,898	6
Total other comprehensive income (loss)	(34,131)	(1)	207,019	6
TOTAL COMPREHENSIVE INCOME (LOSS)	$ 422,794	10	$ 419,744	12
NET PROFIT ATTRIBUTED TO:				
Owners of the Company	$ 389,328	9	$ 206,018	6
Non-controlling interests	67,597	1	6,707	-
	$ 456,925	10	$ 212,725	6
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTED TO:				
Owners of the Company	$ 366,048	9	$ 401,587	11
Non-controlling interests	56,746	1	18,157	1
	$ 422,794	10	$ 419,744	12
EARNINGS PER SHARE (Note 26)				
Basic	$ 2.75		$ 1.45	
Diluted	$ 2.73		$ 1.43	

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

TOPOINT TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Cash Dividends Per Share)

	Equity Attributable to Owners of the Company											
						Other Equity (Note 22)						
			Retained Earnings (Notes 4 and 22)			Exchange Differences on Translation to the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Unearned Compensation Employee Benefits				
	Share Capital (Note 22)	Capital Surplus (Note 22)	Legal Reserve	Special Reserve	Unappropriated Earnings				Treasury Share	Total	Non-controlling Interest (Note 22)	Total Equity
BALANCE AT JANUARY 1, 2024	$ 1,421,805	$ 1,227,638	$ 552,893	$ 305,480	$ 1,192,019	$ (387,267)	$ 18,866	$ -	$ -	$ 4,331,434	$ 574,926	$ 4,906,360
Appropriation of 2023 earnings												
Special reserve	-	-	-	62,921	(62,921)	-	-	-	-	-	-	-
Cash dividends distributed by the Company (NT$0.80 per share)	-	-	-	-	(113,744)	-	-	-	-	(113,744)	-	(113,744)
	-	-	-	62,921	(176,665)	-	-	-	-	(113,744)	-	(113,744)
Net profit for the year ended December 31, 2024	-	-	-	-	206,018	-	-	-	-	206,018	6,707	212,725
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	4,798	185,770	5,001	-	-	195,569	11,450	207,019
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	210,816	185,770	5,001	-	-	401,587	18,157	419,744
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	(6,561)	(6,561)
Changes in percentage of ownership interests in subsidiaries	-	1,234	-	-	-	-	-	-	-	1,234	(21,153)	(19,919)
BALANCE AT DECEMBER 31, 2024	1,421,805	1,228,872	552,893	368,401	1,226,170	(201,497)	23,867	-	-	4,620,511	565,369	5,185,880
Appropriation of 2024 earnings												
Legal reserve	-	-	21,082	-	(21,082)	-	-	-	-	-	-	-
Special reserve	-	-	-	(190,771)	190,771	-	-	-	-	-	-	-
Cash dividends distributed by the Company (NT$1.20 per share)	-	-	-	-	(170,617)	-	-	-	-	(170,617)	-	(170,617)
	-	-	21,082	(190,771)	(928)	-	-	-	-	(170,617)	-	(170,617)
Share-based payment transactions	6,700	94,921	-	-	-	-	-	(74,283)	-	27,338	-	27,338
Net profit for the year ended December 31, 2025	-	-	-	-	389,328	-	-	-	-	389,328	67,597	456,925
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	2,602	(31,629)	5,747	-	-	(23,280)	(10,851)	(34,131)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	391,930	(31,629)	5,747	-	-	366,048	56,746	422,794
Repurchase of treasury shares	-	-	-	-	-	-	-	-	(22,286)	(22,286)	-	(22,286)
Cancelation of treasury share	(8,080)	(6,767)	-	-	(7,439)	-	-	-	22,286	-	-	-
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	(13,567)	(13,567)
Changes in percentage of ownership interests in subsidiaries	-	481	-	-	-	-	-	-	-	481	(2,207)	(1,726)
BALANCE AT DECEMBER 31, 2025	$ 1,420,425	$ 1,317,507	$ 573,975	$ 177,630	$ 1,609,733	$ (233,126)	$ 29,614	$ (74,283)	$ -	$ 4,821,475	$ 606,341	$ 5,427,816

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

TOPOINT TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 664,034	$ 291,982
Adjustments for:		
Depreciation	351,679	364,904
Amortization	4,748	4,294
Expected credit loss recognized	-	12,902
Loss on financial instruments at fair value through profit or loss	576	961
Interest expense	27,058	20,629
Interest income	(26,174)	(31,079)
Dividend income	(3,124)	(2,198)
Share-based componsation	27,338	-
Loss (gain) on disposal of property, plant and equipment	(14,424)	3,278
Impairment loss	3,260	-
Inventory valuation loss	1,853	7,528
Net changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	253	2,073
Notes receivable	(2,152)	(90,679)
Accounts receivable	(285,247)	(158,293)
Accounts receivable - related parties	(70,046)	(90,505)
Other receivables	1,488	2,814
Inventories	(176,643)	(106,697)
Prepayments	(20,593)	(51,439)
Other current assets	(1,716)	2,555
Contract liabilities	14,562	(378)
Notes payable	(1,916)	1,902
Accounts payable	240,586	105,491
Accounts payable - related parties	936	437
Other payables	81,241	44,734
Other current liabilities	889	128
Net defined benefit liability	(8,968)	(2,463)
Cash generated from operations	809,498	332,881
Interest received	33,551	91,895
Interest paid	(27,131)	(20,513)
Income tax paid	(139,083)	(213,887)
Net cash generated from operating activities	676,835	190,376
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for financial assets at fair value through profit or loss	(23,132)	-
Payments for financial assets at amortized cost	(347,095)	-
Proceeds from financial assets at amortized cost	-	540,097
Proceeds from financial assets at fair value through profit or loss	-	186,092
Payments for property, plant and equipment (Note 29)	(403,034)	(588,010)
Proceeds from disposal of property, plant and equipment (Note 29)	63,545	53,136

(Continued)

TOPOINT TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Increase in refundable deposits	$ 1,989	$ (778)
Payments for intangible assets	(5,485)	(2,576)
Decrease in other non-current assets	1,257	503
Dividends received	3,124	2,198
Net cash generated from (used in) investing activities	(708,831)	190,662
CASH FLOWS FROM FINANCING ACTIVITIES		
Net increase (decrease) in short-term borrowings	43,643	(56,980)
Proceeds from long-term borrowings	56,066	121,708
Net increase in guarantee deposits received	1,350	743
Repayment of the principal portion of lease liabilities	(28,926)	(22,683)
Cash dividends paid	(170,617)	(113,744)
Cost of treasury chares repurchased	(22,286)	-
Changes in non-controlling interests	(1,726)	(19,919)
Dividends paid to non-controlling interests	(13,567)	(6,561)
Net cash used in financing activities	(136,063)	(97,436)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(30,919)	132,842
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(198,978)	416,444
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	2,012,970	1,596,526
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 1,813,992	$ 2,012,970

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

INDEPENDENT AUDITORS' REPOR

The Board of Directors and Shareholders
Topoint Technology Co., Ltd.

Opinion

We have audited the accompanying parent company only financial statements of Topoint Technology Co., Ltd. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of significant accounting policies (collectively referred to as the "parent company only financial statements").

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis 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 the parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Details of key audit matters in the Company's parent company only financial statements for the year ended December 31, 2025 are as follows:

The Authenticity of Drill Revenue

Management may feel pressure to achieve planned results and, therefore, auditing standards presume there is a risk of fraud in revenue recognition. We have determined this to apply specifically to the authenticity of transactions of drill sales. Refer to Note 4 to the accompanying parent company only financial statements for the relevant accounting policy of revenue recognition.

By conducting tests of controls on the Company and its investments accounted for using the equity method, we obtained an understanding of the recognition of drill revenue and of its design and implementation of related controls, and analyzed the changes in the top ten drill sales from customers and the accounts receivable turnover rate. We checked the rationale of drill revenue recognition based

on the transactions. We tested the occurrence of drill revenue transactions. We performed journal entry testing by selecting samples of drill revenue journals and matching them with the original orders and external shipping documents or customer receipt documents. We reviewed that there were no significant sales returns after the year end and confirmed that there are no material misstatements of drill revenue.

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

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the parent company only 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 auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with the auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

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

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Wan-I Liao and Chien-Hsin Hsieh.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 6, 2026

Notice to Readers

The accompanying parent company only financial statements are intended only to present the parent company only financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and parent company only financial statements shall prevail.

TOPOINT TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

ASSETS	2025 Amount	%	2024 Amount	%
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	$ 321,883	6	$ 279,838	5
Financial assets at fair value through profit or loss (Notes 4, 7 and 30)	18	-	70	-
Financial assets at amortized cost (Note 8)	37,000	1	-	-
Notes receivable (Notes 4, 10 and 23)	4,545	-	2,718	-
Accounts receivable, net (Notes 4, 10 and 23)	269,284	5	159,026	3
Accounts receivable - related parties (Notes 4, 23 and 31)	111,327	2	109,409	2
Other receivables (Notes 4 and 10)	13,775	-	14,032	-
Inventories (Notes 4 and 11)	199,119	3	170,760	3
Prepayments (Note 12)	23,691	-	3,839	-
Other current assets	48	-	6	-
Total current assets	980,690	17	739,698	13
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income (Notes 4, 9 and 30)	51,318	1	43,367	1
Investments accounted for using the equity method (Notes 4 and 13)	4,222,932	71	4,097,191	73
Property, plant and equipment (Notes 4, 14 and 32)	570,500	9	604,853	11
Right-of-use assets (Notes 4 and 15)	1,870	-	3,227	-
Intangible assets (Notes 4 and 16)	2,684	-	2,610	-
Deferred tax assets (Notes 4 and 25)	44,382	1	37,272	1
Other non-current assets (Notes 17 and 31)	63,018	1	48,035	1
Total non-current assets	4,956,704	83	4,836,555	87
TOTAL	$ 5,937,394	100	$ 5,576,253	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Note 18)	$ 438,063	7	$ 424,057	7
Financial liabilities at fair value through profit or loss (Notes 4, 7 and 30)	2,364	-	1,586	-
Contract liabilities (Note 23)	11,722	-	-	-
Accounts payable (Note 19)	90,913	2	51,160	1
Accounts payable - related parties (Note 31)	47,477	1	21,367	-
Other payables (Note 20)	362,450	6	323,178	6
Current tax liabilities (Notes 4 and 25)	23,773	1	37,200	1
Lease liabilities (Notes 4 and 15)	1,184	-	1,357	-
Other current liabilities	3,685	-	3,663	-
Total current liabilities	981,631	17	863,568	15
NON-CURRENT LIABILITIES				
Lease liabilities (Notes 4 and 15)	686	-	1,870	-
Guarantee deposits received (Note 31)	12,204	-	11,478	-
Credit balance of investments accounted for using the equity method (Notes 4 and 13)	10,075	-	6,675	-
Deferred tax liabilities (Notes 4 and 25)	111,323	2	72,151	2
Total non-current liabilities	134,288	2	92,174	2
Total liabilities	1,115,919	19	955,742	17
EQUITY				
Share capital	1,420,425	24	1,421,805	25
Capital surplus	1,317,507	22	1,228,872	22
Retained earnings				
Legal reserve	573,975	10	552,893	10
Special reserve	177,630	3	368,401	7
Unappropriated earnings	1,609,733	27	1,226,170	22
Total retained earnings	2,361,338	40	2,147,464	39
Other equity	(277,795)	(5)	(177,630)	(3)
Total equity	4,821,475	81	4,620,511	83
TOTAL	$ 5,937,394	100	$ 5,576,253	100

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

TOPOINT TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 23 and 31)	$ 1,371,530	102	$ 1,098,284	101
LESS: SALES RETURNS	3,662	-	1,388	-
SALES DISCOUNTS AND ALLOWANCES	20,200	2	14,279	1
NET OPERATING REVENUE	1,347,668	100	1,082,617	100
OPERATING COSTS (Notes 11, 24 and 31)				
Cost of goods sold	897,249	66	736,358	68
GROSS PROFIT	450,419	34	346,259	32
(Unrealized) realized gain on transactions with subsidiaries	(395)	-	2,703	-
Realized gross profit	450,024	34	348,962	32
OPERATING EXPENSES (Note 24)				
Selling and marketing	35,891	3	27,982	3
General and administrative	172,109	13	136,262	13
Research and development	89,792	6	77,409	7
Expected credit loss (Note 10)	-	-	6,076	-
Total operating expenses	297,792	22	247,729	23
OTHER OPERATING INCOME AND EXPENSES (Note 24)	16,756	1	21,742	2
PROFIT FROM OPERATIONS	168,988	13	122,975	11
NON-OPERATING INCOME AND EXPENSES				
Share of profit or loss of subsidiaries accounted for using the equity method	317,533	23	202,621	19
Other income (Note 31)	12,626	1	15,081	2
Rental income (Note 31)	1,285	-	1,308	-
Dividend income	1,742	-	1,189	-
Interest income	3,677	-	2,973	-
Loss on financial instruments at fair value through profit or loss	(830)	-	(2,499)	-
Foreign exchange (loss) gain, net (Note 24)	(3,079)	-	2,536	-
Impairment loss (Note 13)	(3,260)	-	-	-
Interest expense	(18,329)	(1)	(17,468)	(2)
Total non-operating income and expenses	311,365	23	205,741	19

(Continued)

TOPOINT TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
PROFIT BEFORE INCOME TAX	$ 480,353	36	$ 328,716	30
INCOME TAX EXPENSE (Notes 4 and 25)	(91,025)	(7)	(122,698)	(11)
NET PROFIT	389,328	29	206,018	19
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	1,879	-	2,924	-
Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	7,951	-	3,975	1
Share of remeasurement of defined benefit plans of subsidiaries accounted for using the equity method	1,099	-	2,459	-
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income of subsidiaries accounted for using the equity method	(2,204)	-	1,026	-
Income tax relating to items that will not be reclassified subsequently to profit or loss (Note 25)	(376)	-	(585)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation to the financial statements of foreign operations	(31,629)	(2)	185,770	17
Total other comprehensive income (loss)	(23,280)	(2)	195,569	18
TOTAL COMPREHENSIVE INCOME	$ 366,048	27	$ 401,587	37
EARNINGS PER SHARE (Note 26)				
Basic	$ 2.75		$ 1.45	
Diluted	$ 2.73		$ 1.43	

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

TOPOINT TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Dividends Per Share)

			Retained Earnings (Note 22)			Other Equity (Note 22)				
	Share Capital (Note 22)	Capital Surplus (Note 22)	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation to the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Unearned Employee Compensation	Treasure Shares	Total Equity
BALANCE AT JANUARY 1, 2024	$ 1,421,805	$ 1,227,638	$ 552,893	$ 305,480	$ 1,192,019	($ 387,267)	$ 18,866	$ -	$ -	$ 4,331,434
Appropriation of 2023 earnings										
Special reserve	-	-	-	62,921	(62,921)	-	-	-	-	-
Cash dividends distributed by the Company (NT$0.80 per share)	-	-	-	-	(113,744)	-	-	-	-	(113,744)
	-	-	-	62,921	(176,665)	-	-	-	-	(113,744)
Net profit for the year ended December 31, 2024	-	-	-	-	206,018	-	-	-	-	206,018
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	4,798	185,770	5,001	-	-	195,569
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	210,816	185,770	5,001	-	-	401,587
Changes in percentage of ownership interests in subsidiaries	-	1,234	-	-	-	-	-	-	-	1,234
BALANCE AT DECEMBER 31, 2024	1,421,805	1,228,872	552,893	368,401	1,226,170	(201,497)	23,867	-	-	4,620,511
Appropriation of 2024 earnings										
Legal reserve	-	-	21,082	-	(21,082)	-	-	-	-	-
Special reserve	-	-	-	(190,771)	190,771	-	-	-	-	-
Cash dividends distributed by the Company (NT$1.20 per share)	-	-	-	-	(170,617)	-	-	-	-	(170,617)
	-	-	21,082	(190,771)	(928)	-	-	-	-	(170,617)
Share-based payments	6,700	94,921	-	-	-	-	-	(74,283)	-	27,338
Net profit for the year ended December 31, 2025	-	-	-	-	389,328	-	-	-	-	389,328
Other comprehensive income for the year ended December 31, 2025, net of income tax	-	-	-	-	2,602	(31,629)	5,747	-	-	(23,280)
Total comprehensive income for the year ended December 31, 2025	-	-	-	-	391,930	(31,629)	5,747	-	-	366,048
Repurchase of treasury shares	-	-	-	-	-	-	-	-	(22,286)	(22,286)
Cancellation of treasury shares	(8,080)	(6,767)	-	-	(7,439)	-	-	-	22,286	-
Changes in percentage of ownership interests in subsidiaries	-	481	-	-	-	-	-	-	-	481
BALANCE AT DECEMBER 31, 2025	$ 1,420,425	$ 1,317,507	$ 573,975	$ 177,630	$ 1,609,733	($ 233,126)	$ 29,614	($ 74,283)	$ -	$ 4,821,475

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

TOPOINT TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 480,353	$ 328,716
Adjustments for:		
Depreciation	67,221	68,962
Expected credit loss	-	6,076
Amortization	3,936	3,198
Loss on financial instruments at fair value through profit or loss	830	2,499
Interest expense	18,329	17,468
Interest income	(3,677)	(2,973)
Dividend income	(1,742)	(1,189)
Compensation cost of share-based payments	27,338	-
Share of profit or loss of subsidiaries accounted for using the equity method	(317,533)	(202,621)
Gain on disposal of property, plant and equipment, net	(16,756)	(21,742)
Realized loss (gain) on transactions with subsidiaries	395	(2,703)
Impairment loss	3,260	-
Net changes in operating assets and liabilities		
Notes receivable	(1,827)	285
Accounts receivable, net	(110,258)	(27,783)
Accounts receivable - related parties	(1,918)	(37,283)
Other receivables	2,145	4,623
Inventories	(28,359)	(22,849)
Prepayments	(19,852)	(1,378)
Other current assets	(42)	43
Contract liabilities	11,722	-
Accounts payable	39,753	12,392
Accounts payable - related parties	26,110	3,852
Other payables	45,128	6,366
Other current liabilities	(1,327)	(2,050)
Net defined benefit assets	(139)	(78)
Cash generated from operations	223,090	131,831
Interest received	3,469	2,972
Interest paid	(18,329)	(17,468)
Income tax paid	(72,766)	(188,238)
Net cash generated from (used in) operating activities	135,464	(70,903)

(Continued)

TOPOINT TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of financial assets at amortized cost	($ 37,000)	$ -
Proceeds from disposal of financial assets at amortized cost	-	9,966
Acquisition of long-term equity investments accounted for using the equity method	(2,207)	(420,745)
Payments for property, plant and equipment (Note 28)	(50,328)	(47,944)
Proceeds from disposal of property, plant and equipment (Note 28)	720	7,000
(Increase) decrease in refundable deposits	(4)	869
Payments for intangible assets	(4,010)	(2,091)
Dividends received	178,938	759,182
Net cash generated from investing activities	86,109	306,237
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in short-term borrowings	13,345	(37,588)
Proceeds from long-term borrowings	-	1,000,000
Repayments of long-term borrowings	-	(1,000,000)
Increase in guarantee deposits received	726	728
Repayment of the principal portion of lease liabilities	(1,357)	(1,366)
Cash dividends paid	(170,617)	(113,744)
Cost of treasury shares repurchased	(22,286)	-
Net cash used in financing activities	(180,189)	(151,970)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	661	3,213
NET INCREASE IN CASH AND CASH EQUIVALENTS	42,045	86,577
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	279,838	193,261
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 321,883	$ 279,838

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

ATTACHMENT 5

Statement of Distribution of Retained Earnings

Item		Amount
2025 Net Income After Tax	389,328,349	
Remeasurements of defined benefit pension plans recognized in retained earnings	2,601,688	
Undistributed Surplus (after adjust)		391,930,037
Less: Legal reserve		(39,193,004)
Less: Special reserve (reversed)		(25,882,488)
2025 Distributable Earnings		326,854,545
Undistributed Surplus at the Beginning of the Period		1,225,244,318
Distributable Earnings		1,552,098,863
Distribution Items:		
Cash Dividends (cash dividend of NT$2 per share)		290,084,934
Undistributed Surplus at the end of the Period		1,262,013,929

ATTACHMENT 6

Topoint Technology Co., Ltd.

Comparison Table of Amendments to the Procedures for Acquisition or Disposal of Assets

After the Amendment	Before the Amendment	Explanation
Article 6-1 Acquisition Procedures Investments in short-term marketable securities shall be undertaken by the Finance Department with the prior approval of the Chairman. Where the Company intends to engage in other types of short-term marketable securities investments and the amount of a single transaction reaches 10% or more of the Company's paid-in capital, such transaction shall be submitted to the Board of Directors for approval prior to execution. If the cumulative transaction amount reaches 20% or more of the Company's paid-in capital, the matter shall be reported to the Board of Directors for ratification afterward.	**Article 6-1 Acquisition Procedures** Investments in short-term marketable securities shall be undertaken by the Finance Department with the prior approval of the Chairman. Where the Company intends to engage in other types of short-term marketable securities investments and the amount of a single transaction reaches 5% or more of the Company's paid-in capital, such transaction shall be submitted to the Board of Directors for approval prior to execution. If the cumulative transaction amount reaches 10% or more of the Company's paid-in capital, the matter shall be reported to the Board of Directors for ratification afterward.	Revised in response to the Company's operational needs.
Article 16-1 Investment Limits 1. The aggregate amount of investments in real property and related right-of-use assets not intended for operational use shall not exceed 50% of the Company's paid-in capital. 2. The aggregate amount of investments in marketable securities shall not exceed 200% of the Company's net worth, and the amount invested in any single marketable security shall not exceed 150% of the Company's net worth.	**Article 16-1 Investment Limits** The aggregate amount of investments in marketable securities by the Company and its subsidiaries shall not exceed the Company's paid-in capital. The amount invested in any single marketable security shall not exceed 50% of the Company's paid-in capital.	Revised in response to the Company's operational needs.
Article 16-2 Investment Limits for Subsidiaries 1. The aggregate amount of investments in real property and related right-of-use assets not intended for operational use shall not exceed 50% of	**Article 16-2 Investment Limits for Subsidiaries** The aggregate amount of investments in real property not intended for operational use by the Company and its subsidiaries shall not exceed 50% of the Company's paid-in capital.	Revised in response to the Company's operational needs.

After the Amendment	Before the Amendment	Explanation
such subsidiary's paid-in capital. 2. The aggregate amount of investments in marketable securities shall not exceed 200% of the Company's net worth, and the amount invested in any single marketable security shall not exceed 150% of the Company's net worth. The aggregate amount of investments in marketable securities referred to in Subparagraphs 1 and 2 above shall be calculated based on the original investment cost.		

ATTACHMENT 7

Topoint Technology Co., Ltd.

Regulations Governing the Issuance and Conversion of the Second Domestic Privately Placed Unsecured Convertible Bonds(Provisional)

I. Name of Bonds

Topoint Technology Co., Ltd. (the "Company") Second Domestic Privately Placed Unsecured Convertible Bonds (the "Bonds").

II. Issue Date

[Month] [Date], 2026 (the "Issue Date").

III. Term of Bonds

The term of the Bonds is five (5) years, commencing from the Issue Date of [Month] [Date], 20XX and ending on the maturity date of [Month] [Date], 20XX (the "Maturity Date").

IV. Issue Price, Total Amount, and Par Value

The maximum total principal amount of the issuance is NT$600,000,000. The par value of each Bond is NT$100,000, and a maximum of 6,000 units shall be issued. The issue price of each Bond shall not be less than 80% of its theoretical price nor lower than its par value.

V. Coupon Rate

The Bonds shall carry a fixed annual coupon rate of 0%.

VI. Date and Method of Repayment

The coupon rate of the Bonds is 0% pursuant to Article V hereof; therefore, no interest payment dates or methods are required. Unless the holders of the Bonds (the "Bondholders") convert the Bonds into the Company's privately placed common shares in accordance with Article XI hereof, the Company shall, upon maturity, redeem the Bonds in a single lump sum in cash at the par value on the Maturity Date (or the next business day if the Maturity Date falls on a holiday).

VII. Transfer Restrictions

1. The Bonds are privately placed securities. Bondholders shall not transfer the Bonds to any competitor of the Company.
2. Pursuant to Article 43-8 of the Securities and Exchange Act, Bondholders may not resell the Bonds except under the following circumstances:
   (1) Where a person specified in Subparagraph 1, Paragraph 1, Article 43-6 of the Securities and Exchange Act holds the privately placed securities for which no securities of the same type are traded on a centralized exchange or over-the-counter market, and such securities are transferred to a person with the same qualifications.
   (2) Where at least one year has elapsed since the delivery date of the privately placed securities, and within the third year from such delivery date, the privately placed securities are transferred to persons meeting the qualifications set forth in Subparagraphs 1 and 2, Paragraph 1, Article 43-6 of the Securities and Exchange Act, subject to the holding period and trading volume restrictions prescribed by the competent authority.
   (3) Where more than three years have elapsed since the delivery date of the privately placed securities.
   (4) Transfers arising by operation of law.
   (5) Direct transfers between private parties, provided that the quantity does not exceed one trading unit of such

securities, and the interval between two consecutive transfers is not less than three months.

(6) Other circumstances as approved by the competent authority.

VIII. Underlying Securities for Conversion

The underlying securities for conversion are the Company's privately placed common shares. The Company shall fulfill its conversion obligations by issuing new shares.

IX. Conversion Period

Bondholders may, starting from one year after the Issue Date of the Bonds and upon the Bonds becoming convertible, request at any time to convert the Bonds into the Company's privately placed common shares in accordance with these Regulations and Articles 11 through 14 herein, except for the statutory book closure periods, the period starting fifteen (15) business days prior to the book closure date for stock dividends, cash dividends, or cash capital increases up to the record date for such distributions, the period from the record date for capital reduction to the day immediately preceding the commencement date of trading of the replacement shares issued for such capital reduction, and the period from the commencement date of the suspension of conversion (subscription) due to a change in the par value of shares to the day immediately preceding the commencement date of trading of the newly issued replacement shares.

The restriction on conversion during statutory book closure periods set forth in the preceding paragraph shall not apply to the book closure periods for annual general meetings or extraordinary general meetings of shareholders.

X. Conversion Procedures

1. When requesting conversion, Bondholders shall prepare a "Conversion Application Form" affixed with their original registered seals and submit the same to the Company's stock affairs agent. The conversion shall become effective upon delivery of the application and may not be revoked. The conversion procedures shall be completed within five (5) business days after delivery, and the Company's newly issued privately placed common shares shall be delivered through book-entry transfer.

2. Where overseas Chinese or foreign investors apply to convert the Bonds into the Company's privately placed common shares, the allocation and delivery shall be handled uniformly by the Taiwan Depository & Clearing Corporation (TDCC) through book-entry transfer.

XI. Conversion Price and Adjustments

1. Determination of Conversion Price

The conversion price shall be determined as of [Month] [Date], [Year] as the base date (the "Pricing Date"). The conversion price shall be determined based on the higher of the following two benchmarks, and shall be no less than 80% of such higher benchmark price (calculated to the nearest NT$0.1, with the second decimal place rounded): (1) the simple arithmetic average of the closing prices of the Company's common shares for either one, three, or five business days prior to the Pricing Date, after deducting the effects of ex-rights for stock dividends and ex-dividends for cash dividends, and adding back the effects of capital reduction (reverse ex-rights); or (2) the simple arithmetic average of the closing prices of the Company's common shares for the thirty (30) business days prior to the Pricing Date, after deducting the effects of ex-rights for stock dividends and ex-dividends for cash dividends, and adding back the effects of capital reduction (reverse ex-rights).

Based on the aforementioned method, the initial conversion price of the Bonds upon issuance shall be NT$[XX] per share (calculated to the nearest NT$0.1, with the second decimal place rounded).

2. Adjustment of Conversion Price

(7) After the issuance of the Bonds, except for the issuance of common shares arising from the conversion or subscription of securities previously issued (or privately placed) by the Company with conversion or subscription rights, or new shares issued as employee compensation, in the event of an increase in the number of the Company's issued common shares (including but not limited to cash capital increases via public offering or private placement, capitalization of retained earnings, capitalization of capital surplus, issuance of new

shares due to mergers or acquisitions of shares from another company, stock splits, or participation in the issuance of overseas depositary receipts via cash capital increases), the conversion price shall be adjusted in accordance with the formula below (calculated to the nearest NT$0.1, with the second decimal place rounded; only downward adjustments shall be made, while upward adjustments shall not be applied). Such adjustment shall take effect on the ex-rights record date for the new share issuance (Note 1). If the increase in issued common shares results from a change in par value, the adjustment shall take effect on the share exchange record date. The adjusted conversion price shall be disclosed on the Market Observation Post System (MOPS). For capital increases involving actual cash payment, the adjustment shall be made on the date of full payment. If the issue price of the new shares is changed after the ex-rights record date for a cash capital increase, the conversion price shall be recalculated based on the updated issue price in accordance with the formula below. If the recalculated conversion price is lower than the previously announced adjusted conversion price prior to the original ex-rights record date, the Company shall disclose such adjusted conversion price on MOPS.

A. Upon issuance of new shares:

$$\text{Adjusted Conversion Price} = \text{Current Conversion Price} \times \frac{\text{Number of Issued Shares (Note 2)} + \dfrac{\text{Subscription Price per Share (Note 3)} \times \text{Number of Newly Issued or Privately Placed Shares}}{\text{Market Price per Share (Note 4)}}}{\text{Number of Issued Shares (Note 2)} + \text{Number of Newly Issued or Privately Placed Shares}}$$

Note 1: In the case of a stock split, the adjustment shall be made on the record date of the stock split. For cash capital increases conducted through book building or for the issuance of overseas depositary receipts where no ex-rights record date is applicable, the adjustment shall be made on the date of full payment. For mergers or share acquisitions, the adjustment shall be made on the record date of such merger or acquisition. For cash capital increases via private placement, the adjustment shall be made on the delivery date of the privately placed securities. If the issue price of new shares is changed after the ex-rights record date for a cash capital increase, the conversion price shall be recalculated based on the updated issue price. If the recalculated conversion price is lower than the previously announced adjusted conversion price prior to the original ex-rights record date, the Company shall disclose such adjustment on MOPS.

Note 2: The number of issued shares refers to the total number of issued common shares (including both publicly offered and privately placed shares), net of any treasury shares repurchased by the Company that have not yet been cancelled or transferred.

Note 3: In the case of bonus shares or a stock split, the subscription price per share shall be zero. For new shares issued due to a merger, the subscription price per share shall be the net asset value per share of the dissolved company, as calculated based on its most recent financial statements audited or reviewed by a certified public accountant prior to the merger record date, multiplied by the share exchange ratio. For new shares issued for the acquisition of shares from another company, the subscription price per share shall be the net asset value per share of the target company, as calculated based on its most recent financial statements audited or reviewed by a certified public accountant prior to the acquisition record date, multiplied by the share exchange ratio.

Note 4: The market price per share shall be the simple arithmetic average of the closing prices of the Company's common shares for either one, three, or five business days prior to the ex-rights record date, the pricing record date, the stock split record date, the merger or acquisition record date, or the delivery date of the privately placed securities.

B. Upon Change in Par Value of Shares:

Adjusted Conversion Price = Current Conversion Price × [Number of Issued Common Shares Before

the Change in Par Value (Note 5) / Number of Issued Common Shares After the Change in Par Value]

Note 5: The number of issued shares refers to the total number of issued common shares (including both publicly offered and privately placed shares), net of any treasury shares repurchased by the Company that have not yet been cancelled or transferred.

(8) After the issuance of the Bonds, if the Company distributes cash dividends on its common shares, the conversion price shall be adjusted downward on the ex-dividend record date (calculated to the nearest NT$0.1, with the second decimal place rounded; only downward adjustments shall be made, while upward adjustments shall not be applied). The adjusted conversion price shall be disclosed on the MOPS. This provision for downward adjustment shall not apply to conversion requests submitted prior to (but excluding) the ex-dividend record date. The adjustment formula is as follows:

Downward Adjusted Conversion Price = Current Conversion Price × [1 – Ratio of Cash Dividend per Common Share to Market Price per Share (Note 6)]

Note 6: The market price per share shall be the simple arithmetic average of the closing prices of the Company's common shares for either one, three, or five business days prior to the date of the public announcement of the ex-dividend and the book closure period for the cash dividend.

(9) After the issuance of the Bonds, if the Company issues or privately places any securities with conversion or subscription rights to common shares at a conversion or subscription price lower than the market price per share (Note 7), the conversion price shall be adjusted in accordance with the formula below (calculated to the nearest NT$0.1, with the second decimal place rounded; only downward adjustments shall be made, while upward adjustments shall not be applied). Such adjustment shall take effect on the date of issuance of such securities or subscription rights, or on the delivery date of the privately placed securities, and the adjusted conversion price shall be disclosed on MOPS:

$$\text{Adjusted Conversion Price} = \text{Current Conversion Price} \times \frac{\text{Number of Issued Shares (Note 8)} + \dfrac{\text{Conversion or Subscription Price of the Newly Issued (or Privately Placed) Securities with Conversion or Subscription Rights} \times \text{Number of Shares Convertible or Subscribable from the Newly Issued (or Privately Placed) Securities with Conversion or Subscription Rights}}{\text{Market Price per Share (Note 7)}}}{\text{Number of Issued Shares (Note 8)} + \text{Number of Shares Convertible or Subscribable from the Newly Issued (or Privately Placed) Securities with Conversion or Subscription Rights}}$$

Note 7: The market price per share shall be the simple arithmetic average of the closing prices of the Company's common shares for either one, three, or five business days prior to the pricing record date for the subsequent issuance or private placement of securities with conversion or subscription rights, or prior to the delivery date of the privately placed securities. If any ex-rights or ex-dividend events occur prior to the pricing record date, the sampled closing prices used to determine the conversion price shall first be adjusted to the post-ex-rights or post-ex-dividend prices.

Note 8: The number of issued shares refers to the total number of issued common shares (including both publicly offered and privately placed shares), net of any treasury shares repurchased by the Company that have not yet been cancelled or transferred. If the subsequently issued or privately placed securities with conversion or subscription rights are to be satisfied using treasury shares, the number of issued shares in the adjustment formula shall be further reduced by the number of

shares convertible or subscribable from the newly issued (or privately placed) securities.

(10) After the issuance of the Bonds, if the Company reduces its capital resulting in a decrease in the number of common shares (other than due to the cancellation of treasury shares), the conversion price shall be adjusted in accordance with the formulas below (calculated to the nearest NT$0.1, with the second decimal place rounded). Such adjustment shall take effect on the capital reduction record date. If the decrease in the number of common shares is due to a change in par value, the adjustment shall take effect on the share exchange record date. The adjusted conversion price shall be disclosed on MOPS:

A. Capital Reduction for Loss Offset:

Adjusted Conversion Price = Current Conversion Price × [Number of Issued Common Shares Before Capital Reduction (Note 9) / Number of Issued Common Shares After Capital Reduction (Note 9)]

B. Cash Capital Reduction:

Adjusted Conversion Price = Current Conversion Price × [1 – Ratio of Cash Returned per Share to Closing Price on the Last Trading Day Before Share Exchange] × [Number of Issued Common Shares Before Capital Reduction (Note 9) / Number of Issued Common Shares After Capital Reduction (Note 9)]

C. Change in Par Value:

Adjusted Conversion Price = Current Conversion Price × [Number of Issued Common Shares Before the Change in Par Value (Note 9) / Number of Issued Common Shares After the Change in Par Value (Note 9)]

Note 9: The number of issued common shares refers to the total number of issued common shares (including both publicly offered and privately placed shares), net of any treasury shares repurchased by the Company that have not yet been cancelled or transferred.

(5) The conversion price of the Bonds, after adjustment in accordance with the foregoing provisions, shall not be lower than NT$10.

XII. Treatment of Fractional Shares

In the event that conversion into the Company's privately placed common shares results in fractional shares of less than one share, the Company shall settle such fractions in cash based on the calculated value (rounded down to the nearest NT dollar, with any fraction of a dollar disregarded).

XIII. Listing of Converted Shares

Common shares issued upon conversion of the Bonds, as well as any shares subsequently distributed through capitalization of retained earnings or capital surplus, shall remain privately placed securities and be subject to transfer restrictions under the Securities and Exchange Act and relevant laws and regulations. However, after three years have elapsed from the delivery date of the Bonds and provided that all subscribers have fully converted the Bonds into privately placed common shares, the Company may apply to the competent authority to retroactively complete public issuance procedures for such converted shares and obtain approval for listing. Only upon obtaining such approval may the shares be sold in the domestic market.

XIV. Registration of Changes in Share Capital

The Company shall, within fifteen (15) days after the end of each quarter, publicly announce the number of shares delivered in the preceding quarter resulting from the exercise of conversion rights under the Bonds. Furthermore, the Company shall apply to the competent authority for company registration for a change in its registered capital at least once each quarter.

XV. Rights and Obligations after Conversion

The privately placed common shares obtained by Bondholders upon the effectiveness of conversion shall carry the same rights and obligations as the Company's existing issued common shares. However, such converted common shares shall

remain privately placed securities and remain subject to the provisions set forth in Article XIII hereof.

XVI. Entitlement to Cash Dividends and Stock Dividends in the Year of Conversion

1. If Bondholders request conversion from January 1 of a given year up to (but excluding) fifteen (15) business days prior to the book closure date for cash dividends (or stock dividends) in that year, the privately placed common shares obtained through such conversion shall be entitled to participate in the distribution of cash dividends (or stock dividends) for the preceding year as resolved at the shareholders' meeting in that year.

2. Conversion of the Bonds shall be suspended from the date which is fifteen (15) business days prior to (and including) the book closure date for cash dividends (or stock dividends) in that year up to (and including) the ex-dividend (or ex-rights) record date.

3. If Bondholders request conversion from the day following the ex-dividend (or ex-rights) record date in that year up to (and including) December 31 of the same year, the privately placed common shares obtained through such conversion shall not be entitled to participate in the distribution of cash dividends (or stock dividends) for the preceding year as resolved at the shareholders' meeting in that year. However, such shares shall be entitled to participate in the distribution of cash dividends (or stock dividends) for the current year as resolved at the shareholders' meeting in the following year.

XVII. All Bonds that have been redeemed, repaid, or converted by the Company shall be cancelled and shall not be resold or reissued. The conversion rights attached thereto shall be extinguished accordingly.

XVIII. The Bonds and the privately placed common shares issued upon conversion shall be in registered form. Matters relating to transfer, registration of changes, pledge, loss, or other related matters shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" and relevant provisions of the Company Act. Tax matters shall be handled in accordance with the applicable tax laws and regulations in effect at the time.

XIX. The Company shall be responsible for the redemption and the payment of principal and interest (if any) of the Bonds.

XX. In accordance with Article 8 of the Securities and Exchange Act, the Bonds shall be issued in book-entry form, and no physical certificates shall be printed.

XXI. As the Bonds are issued by way of private placement, the appointment of a trustee and related matters are not mandatory under the Company Act.

XXII. The issuance of the Bonds, as well as the exercise and administration of conversion rights, shall be governed by and construed in accordance with the laws of the Republic of China. Any matters not provided for herein shall be handled in accordance with applicable laws and regulations.