



# 2026 Annual Shareholders' Meeting

## Meeting Agenda (Translation)

The Shareholders' Meeting will be held in the form of a physical meeting.

Date for the shareholders' meeting : 2026/05/27

Venue for the shareholders' meeting : 6F., No.35, Ln. 513,  
Ruiguang Rd., Neihu Dist., Taipei City.

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# 1.Meeting Agenda

Time : 9:00 a.m., May 27, 2026

Venue : 6F., No.35, Ln. 513, Ruiguang Rd., Neihu Dist., Taipei City.

I. Call Meeting to Order (to report the number of shares represented by shareholders present at the meeting)

II. Chairperson Remarks

III.Report Items

(1) 2025 Business Report

(2) Report of 2025 Financial Statement audited by the Audit Committee

(3) Report on the Company's distribution of 2025 compensation to employees and directors

(4) Report on the Company's distribution status of cash dividends of 2025 earnings

(5) Status Report on the repurchase of the Company's shares

IV.Matters for Ratification

(1) Acknowledgment of the 2025 Business Report and Financial Statements

(2) Acknowledgment of the 2025 Earnings Distribution.

V.Matters for Discussion

(1) Discussion of amendments to the Articles of Incorporation

VI. Matters for Elections

Election of 9 directors (including 3 independent directors) for the 16th-term of the Company.

VII. Other Proposals

Discussion on the Lifting of Non-Competition Restrictions for Company Directors

VIII. Extempore Motion

IX. Adjournment

## **2. Report Items**

### **Report No. 1**

To report on the business of the Company in 2025.

### **Explanation:**

The 2025 Business Report see page 12 to page 13 of Attachment I.

### **Report No. 2**

Report of 2025 Financial Statements audited by the Audit Committee.

### **Explanation:**

The Audit Committee's review report is presented on the next page.

# **Zero One Technology Co., Ltd.**

## **Audit Committee's Review Report**

The Board of Directors has prepared the Company's 2025 Consolidated Parent Company Only Financial Statements. The CPAs of Deloitte & Touche, Cheng Hsiu Chang, and Pei De Chen, were retained to audit ZERO ONE's Financial Statements. The Business Report, Financial Statements, and profit allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee of Zero One Technology Co., Ltd. According to Article 14-4 of Securities and Exchange Act, and Article 219 of the Company Act, we hereby submit this report.

Sincerely,

The 2026 Annual Shareholders' Meeting

The Audit Committee of  
Zero One Technology Co., Ltd.

Chairperson : Mandy Huang

25 February, 2026

### Report No. 3

Report on the Company's distribution of 2025 compensation to employees and directors.

#### Explanation:

1. According to Article 19 of Article of Incorporation.
2. The Board of Directors approved directors' compensation totaling NT\$16,000,000 and employees' compensation totaling NT\$27,700,000 on February 25, 2026. Both amounts will be paid in cash and represent up to 1.15% and 1.99%, respectively, of the Company's 2025 profit of NT\$1,391,087,025.

### Report No. 4

Report on the Company's distribution status of cash dividends for 2025 earnings.

#### Explanation:

1. The Board of Directors approved a cash dividend to shareholders from 2025 distributed earnings totaling NT\$918,528,666, estimated at NT\$5.50 per share on February 25, 2026. The cash dividend was fully distributed on April 13, 2026.
2. Cash dividends are distributed pro rata and are rounded down to the nearest whole number. The fractional balance of dividends less than NT\$ 1 will be summed up and recognized as other income of the Company.

### Report No. 5

Status Report on the Repurchase of the Company's Shares

#### Explanation:

1. The execution status of the Company's first share repurchase in 2026 is shown in the table below (currently in progress). For the rules governing the transfer of the repurchased shares to employees, please refer to Appendix II of this handbook, pages 14 to 16.

Purpose of Share Repurchase	Transfer of Shares to Employees
Scheduled Repurchase Period	2026/03/30 to 2026/05/26
Scheduled Number of Shares to be Repurchased	2,000,000 shares
Repurchase Price Range	NT\$67.00 to NT\$145.00. However, if the Company's share price falls below the lower limit of the prescribed repurchase price range, the Company will continue to execute the share repurchase.
Number of Shares Repurchased to Date	1,661,000 shares (common stock)
Amount of Shares Repurchased to Date	NT\$158,670,202
Percentage of Shares Repurchased to Scheduled Repurchase Quantity (%)	83.05 %
Remark	As of the upload date of the meeting handbook, the share repurchase period is still in progress. The repurchase status stated above reflects information as of April 24, 2026. The actual repurchase results will be reported at the 2026 Annual General Meeting of Shareholders.

### **3. Matters for Ratification**

#### **Report No. 1**

(Proposed by the Board of Directors)

Acknowledgment of the 2025 Business Report and Financial Statements.

#### **Explanation:**

The Company's financial statements and other financial statements for the year 2025 have been reviewed by Deloitte & Touche and the Company's Audit Committee, who have concluded that there are no discrepancies and have issued a written review report.

- (1) The 2025 Business Report refers to page 12 to page 13 of Attachment I.
- (2) Independent Auditors' Report and 2025 Financial Statements refer to page 17 to page 34 of Attachment III.

Resolution:

#### **Report No. 2**

(Proposed by the Board of Directors)

Acknowledgment of the 2025 earnings distribution.

#### **Explanation:**

1. The 2025 earnings distribution is shown in the table below. It was approved by the Board of Directors on February 25, 2026, and after being reviewed by the Company's Audit Committee and approved by the Board of Directors, it is submitted to the Shareholders' Meeting for approval.
2. The number of stocks was calculated at NT\$ 28.92 per share, using the closing price on December 31, 2025.
3. The 2025 earnings distribution table is attached on the next page.

Zero One Technology Co., Ltd.  
2025 Earnings Distribution Table

Item	Amount (Unit : NTD\$)
Beginning retained earnings	\$ 228,136,701
Remeasurements of Defined Benefit Plans	1,975,569
Disposal of investments in equity instruments at FVTOCI, accumulated profits or loss were transferred to retained earnings directly.	(3,948,412)
Difference Between the Acquisition or Disposal Price and the Carrying Amount of Investment in a Subsidiary	(24,143,483)
Changes in Ownership Interests in a Subsidiary	(8,276,420)
Net Profit after tax	1,089,799,701
Legal reserve ( 10% )	(105,540,696)
Distributable earnings	1,178,002,960
Distributable items	
Dividend to shareholders—Cash Dividends (Calculated by outstanding stock 167,005,212 shares; Estimating distribution of a NT\$ 5.5 cash dividend per share).	(918,528,666)
Unappropriated retained earnings	\$259,474,294

Chairman: Chia Hsin Lin (Peter Lin)

Manager: Kevin Chen

Chief Accountant: Chang, Mei-Yun

Resolution:

## **4. Matters for Discussion**

### **Report No. 1**

(Proposed by the Board of Directors)

Discussion of amendments to the Articles of Incorporation.

#### **Explanation:**

1. To proactively comply with the laws, regulations and the actual needs, the Company proposed to amend the "Articles of Incorporation".
2. For comparison table before and after revision refers to page 35 of Attachment IV.

Resolution:

## 5. Matters for Elections

### Report No. 1

(Proposed by the Board of Directors)

Election of 9 directors (including 3 independent directors) for the 16th term of the Company

### Explanation:

1. The term of office of the Company's current directors will expire on May 29, 2026. As the Company's annual general meeting of shareholders will be held earlier this year on May 27, 2026, the Company plans to conduct the election of the 16th-term directors (including independent directors) in advance in accordance with Article 199-1 of the Company Act.

Pursuant to the Company's Articles of Incorporation, nine (9) directors (including three (3) independent directors) will be elected at this year's general meeting of shareholders. The newly elected directors will assume office on the election date, and their three-year term will run from May 27, 2026 to May 26, 2029. The incumbent directors will be dismissed as of the election date of the newly elected directors.

2. The Company's 16th-term directors (including independent directors) are elected under the candidate nomination system. The list of director candidates was reviewed and approved by the Company's Board of Directors on February 25, 2026. Please refer to Appendix 5, page 36 to page 37 of this handbook for the list of candidates.

Election Result:

## 6. Other Proposals

### Report No. 1

(Proposed by the Board of Directors)

Discussion on the Lifting of "Non-Competition" Restrictions for the directors of the Company.

### Explanation:

1. According to Article 209 of the Company Act, "if a director intends, for himself/herself or on behalf of another person, to engage in any act that falls within the Company's business scope, he/she shall disclose to the shareholders' meeting the material particulars of such act and obtain its approval."
2. The Company's current directors and their designated representatives, as well as newly elected directors and their proposed designated representatives, who serve as directors or managers in companies with the same or similar business scope as the Company (details are in the table below), are subject to the approval of the Annual General Meeting of Shareholders to lift the non-competition restrictions on the current directors and their designated representatives, as well as the newly elected directors and their proposed designated representatives.).

List of Directors		Position Held in Other Companies	
Director	WPG Holdings Limited	EDOM Technology Co., Ltd.	Director
		Fortune Information Systems Corp.	Director
	WPG Holdings Limited Designated Representative to Perform Duties on Behalf of the Director : Cliff Yuan	Fortune Information Systems Corp.	Chairman
		DIGITIMES Inc.	Director

Newly elected directors and the representative to be appointed to perform the duties after being elected		Position Held in Other Companies	
Director	Chia Hsin Lin (Peter Lin)	BizLink Holding Inc.	Independent Director
		Maverick Digital CO., LTD.	Director
		HeXun Biosciences Co., Ltd.	Director
Director	Morris Jiang	TerraONE Tech CO., LTD.	Chairman
		LinkONE Digital CO., LTD.	Chairman
		DigiCosmos Tech. Co., Ltd.	Chairman
		PetaCom Technology Co., Ltd.	Chairman
		Unicomp Information Co., Ltd.	Director
Director	Asia World Electro-Communication Co., Ltd. Proposed Designated Representative to Exercise Director Duties upon Election George Chou	Asia World Electro-Communication Co., Ltd.	Chairman
		Prisma Graphic Systems Inc.	Chairman

Newly elected directors and the representative to be appointed to perform the duties after being elected		Position Held in Other Companies	
Director	WPG Holdings Limited	World Peace Industrial Co., Ltd.	Director
		Silicon Application Corp.	Director
		Asian Information Technology Inc.	Director
		Yosun Industrial Corp.	Director
		LaaS Limited	Director
		EDOM Technology Co., Ltd.	Director
	WPG Holdings Limited intends to designate the representative to perform duties after being elected: Cliff Yuan	Fortune Information Systems Corp.	Director
		Fortune Information Systems Corp.	Chairman
		DIGITIMES Inc.	Director
		EEsource Corp.	Director
Director	Nancy Huang	WingWill International Co., Ltd.	Chairman
		PetaCom Technology Co., Ltd.	Director
		Unicomp Information Co., Ltd.	Director
Independent Director	Mandy Huang	Sunplus Technology Co.,Ltd.	Independent Director
		Sensortek Technology Corp.	Independent Director
		Qisda Corporation	Independent Director
		AURAS Technology Co., Ltd.	Director
Independent Director	Su-Hwa, Chao	Apex Material Technology Corp.	Chairman
		Salt International Corp.	Chairman
		WNC Corporation	Independent Director

Resolution:

## **7.Extempore Motion**

## **8.Adjournment**

## **9. Attachment 【Attachment I】**

### **Zero One Technology Co., Ltd. 2025 Business Report**

#### **(I) 2025 Business Objectives**

The Company's core operations focus on brand distribution and business development, primarily covering four major domains: AI-enabled IT infrastructure, cybersecurity resilience, cloud computing and services, and AI applications. In 2025, amid the continued expansion of global investment in AI infrastructure and sustained procurement momentum from Taiwan's AI supply chain, corporate IT spending exhibited structural characteristics of "AI-first, cybersecurity as a must-have, cost-optimized cloud adoption, and increased emphasis on project ROI."

At the same time, Taiwan's overall economy and exports were also boosted by AI-driven demand, providing solid support for enterprise investment in information and communications technologies. Furthermore, core demand in the IT services market continues to shift from "single-point product procurement" toward "cross-domain integration combined with managed and subscription-based services." This includes rising demand for integrated Software-Defined Services (SDS) spanning computing, storage, networking, cybersecurity, and management, as well as the normalization of long-term service contracts such as system maintenance, Managed Security Service Provider (MSSP) services, and IT outsourcing (ITO). All of these trends are beneficial for Zero One to continue expanding its market share, leveraging its established channel scale, brand distribution, and strong local integration and delivery capabilities.

#### **(II) Implementation Results of Business Plans**

In 2025, the Company's total revenue stood at NT\$24,892,372 thousand, on the increase of NT\$6,416,611 thousand compared to the preceding year, reaching a 34.7% increase in year-over-year growth. The net profit was NT\$1,288,628 thousand, on the increase of NT\$304,244 thousand compared to the preceding year, reaching a 30.9% increase in year-over-year growth. Basic earnings per share were NT\$ 6.53.

#### **(III) Financial Status and Profitability Analysis**

##### **1. Financial Status :**

In 2025, the Company's net profit was NT\$1,288,628 thousand. Cash provided by operating activities was NT\$1,840,964 thousand, and cash used in investing and financing activities were NT\$558,150 thousand and NT\$1,058,925 thousand, as well as cash and cash equivalents increase of NT\$1,318,940 thousand during the period. Cash and cash equivalents at the end period were NT\$3,091,546 thousand.

## 2. Profitability Analysis :

Items	2025(%)	2024(%)
Return on Assets (%)	9.21	9.30
Return on Equity (ROE)	18.56	17.64
Operating Income to Paid-in Capital Ratio	89.64	68.88
Pre-tax Profit to Paid-in Capital Ratio	97.38	74.09
Net Profit Margin	5.18	5.33
Earnings per share (NT\$)	6.53	5.22

Chairman: Chia Hsin Lin (Peter Lin)

Manager: Kevin Chen

Chief Accountant: Chang, Mei-Yun

## **【Attachment II】**

Zero One Technology Co., Ltd.

Regulations Governing the First Share Repurchase and Transfer to Employees in 2026

Adopted on March 27, 2026

### Article 1

To motivate employees and enhance employee loyalty, the Company has established these Regulations in accordance with Article 28-2, Paragraph 1, Item 1 of the Securities and Exchange Act and the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies" issued by the Financial Supervisory Commission(FSC). Unless otherwise provided by relevant laws and regulations, the transfer of repurchased shares to employees shall be governed by these Regulations.

### Article 2

The shares to be transferred to employees are common shares. Unless otherwise provided by laws or these Regulations, the rights and obligations of these shares shall be the same as those of other outstanding common shares.

### Article 3

The shares repurchased may be transferred to employees, in a single or multiple tranches, within three years from the date of repurchase, in accordance with these Regulations.

### Article 4

Full-time employees of the Company (including those of domestic or foreign controlled or subsidiary companies meeting certain criteria) who are formally employed before the record date for share subscription or who have made special contributions to the Company and are approved by the Board of Directors, are eligible for subscription. Eligibility is lost if the employee resigns or takes unpaid leave between the record date and the subscription payment deadline.

### Article 5

The number of shares an employee may subscribe to shall be determined based on their job grade, seniority, and special contributions, while considering the total repurchased shares held by the Company and the maximum subscription limit for individual employees. Actual eligibility and subscription quantities shall be resolved by the Board of Directors and may not be delegated to the Chairman. Audit procedures must follow the attached applicable guidelines.

### Article 6: Operational Procedures

1. Repurchase shares within the execution period following a Board resolution, public announcement, and filing.

2. The Board shall determine the record date, subscription standards, payment period, rights, and restrictions.
3. Consolidate actual subscription and payment data and handle the registration of share transfers.

#### Article 7

The transfer price shall be the actual average repurchase price. If there is an increase or decrease in the number of issued common shares prior to the transfer, the price may be adjusted based on the ratio of the change in shares.

Adjusted Transfer Price = Actual average repurchase price per share x (Total common shares outstanding at the completion of repurchase / Total common shares outstanding prior to the transfer).

#### Article 8

The Chairman is authorized to negotiate and handle matters regarding the rights and obligations between the Company and employees, provided they do not violate the Securities and Exchange Act, the Company Act, or other relevant regulations.

#### Article 9

Following the transfer and registration, the rights and obligations of the shares shall be identical to those of existing shares unless otherwise specified.

#### Article 10

These Regulations shall take effect upon approval by the Board of Directors. Any amendments must also be resolved by the Board of Directors.

**Applicable Situations for Listed and OTC Companies' Transfer of Repurchased Treasury Shares to the Company and Its Controlled or Affiliated Employee Companies for Submission to the Remuneration Committee and the Audit Committee.**

1. Applicable Situations for the Transfer of Repurchased Shares by Listed and OTC Companies to Managers and Non-Manual Employees.

Category	Remuneration Committee	Audit Committee	Board of Directors
Managers	V		V
Non-Manual Employees		V	V

Note: If no Audit Committee is established, approval shall be obtained from the Board of Directors

2. Applicable Situations for Listed and OTC Companies (i.e., Issuers) Transferring Repurchased Shares to Managers and Non-Manual Employees of Their Controlled or Subsidiary Companies:

(1) Situations Where a Controlled or Subsidiary Company Has Established a Remuneration Committee.

Managers and Non-Managers Employed by a Controlled or Subsidiary Company		Type of Meeting for Submission		
		Remuneration Committee	Audit Committee	Board of Directors of the Issuer
Managers	Holding Concurrent Managerial Positions with the Issuer	V(Note 1)		V
	Concurrently Holding Non-Managers Positions or Not Concurrently Employed by the Issuer	V(Note 2)		V
Non-Manual Employees	Holding Concurrent Managerial Positions with the Issuer	V(Note 3)		V
	Concurrently Holding Non-Managers Positions or Not Concurrently Employed by the Issuer		V(Note 4)	V

Note 1: To be submitted to the Remuneration Committee of the Issuer and that of the Controlled or Subsidiary Company.

Note 2: To be submitted to the Remuneration Committee of the controlled or subsidiary company.

Note 3: To be submitted to the Remuneration Committee of the Issuer.

Note 4: To be submitted to the Audit Committee of the Issuer.

(2) Situations Where a Controlled or Subsidiary Company Has Not Established a Remuneration Committee

Managers and Non-Managers Employed by a Controlled or Subsidiary Company		Type of Meeting for Submission		
		Remuneration Committee of the Issuer	Audit Committee of the Issuer	Board of Directors of the Issuer
Managers	Holding Concurrent Managerial Positions with the Issuer	V		V
	Holding Concurrent Non-Managers Positions or Not Concurrently Employed by the Issuer		V	V
Non-Manual Employees	Holding Concurrent Managerial Positions with the Issuer	V		V
	Holding Concurrent Non-Managers Positions or Not Concurrently Employed by the Issuer		V	V

# **【Attachment III】**

## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
Zero One Technology Co., Ltd.

### **Opinion**

We have audited the accompanying consolidated financial statements of Zero One Technology Co., Ltd. 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 the 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.

Key audit matter for the Group's consolidated financial statements for the year ended December 31, 2025 is stated as follows:

#### Authenticity of the Occurrence of Operating Income

The operating income of the Group mainly comes from the sales of enterprise computer software and hardware. Considering that there may be greater risks of fraud in income recognition and that the management could be under pressure to meet expected financial goals; therefore, we consider such revenue of significant growth rates and those from clients with substantial operating income a key audit matter.

We address the above mentioned income that the management evaluated by taking main audit procedures as follows:

1. Conduct tests of controls to understand the Group's revenue recognition process and the design and implementation of related controls.
2. Obtain the detailed accounts of these incomes, select samples to perform tests of details, and review

documents such as purchase orders, delivery orders, and invoices, and review whether there are any abnormalities between sales customers and the counterparties to whom payments are applied to confirm the authenticity of these incomes.

3. Review the occurrence of sales returns, sales discounts and allowances after the period to confirm whether there are any abnormalities.

### **Other Matter**

We have also audited the parent company only financial statements of Zero One 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 the IFRS, IAS, IFRIC, and 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 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 appropriate audit evidence regarding the financial information of the 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 audit resulting in this independent auditors' report are Cheng-Hsiu Chang and Pei-De Chen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China  
February 25, 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.*

## ZERO ONE TECHNOLOGY CO., LTD. AND SUBSIDIARIES

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

	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Note 6)	\$ 3,091,546	20	\$ 1,772,606	13
Financial assets at fair value through profit or loss (Note 7)	154,100	1	254,319	2
Financial assets at amortized cost (Notes 9 and 10)	1,009,286	7	1,511,706	11
Notes receivable (Notes 11 and 23)	468,434	3	217,342	2
Trade receivable (Notes 11, 23 and 32)	4,704,664	31	4,430,847	33
Inventories (Note 12)	2,875,814	19	2,598,963	20
Other current assets (Note 32)	87,593	1	85,906	1
Total current assets	<u>12,391,437</u>	<u>82</u>	<u>10,871,689</u>	<u>82</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through profit or loss (Note 7)	109,933	1	69,312	-
Financial assets at fair value through other comprehensive income (Note 8)	332,067	2	378,446	3
Financial assets at amortized cost (Notes 9, 10 and 33)	236,011	2	153,994	1
Investments accounted for using equity method (Notes 14 and 32)	3,826	-	4,939	-
Property, plant and equipment (Notes 15 and 33)	791,918	5	796,791	6
Right-of-use assets (Note 16)	109,419	1	76,709	1
Goodwill (Notes 17 and 28)	418,555	3	418,555	3
Other intangible assets (Notes 18 and 28)	193,826	1	212,936	2
Deferred tax assets (Note 25)	54,316	-	41,608	-
Prepayments for Equipment	-	-	100	-
Refundable deposits	35,122	-	32,520	-
Long-term notes and trade receivable (Notes 11, 23 and 32)	474,492	3	216,616	2
Net defined benefits assets (Note 21)	7,669	-	5,561	-
Other non-current assets	-	-	1,917	-
Total non-current assets	<u>2,767,154</u>	<u>18</u>	<u>2,410,004</u>	<u>18</u>
<b>TOTAL</b>	<u>\$ 15,158,591</u>	<u>100</u>	<u>\$ 13,281,693</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Short-term borrowings (Note 19)	\$ 150,000	1	\$ -	-
Trade payable (Note 32)	5,856,321	39	4,935,093	37
Other payables (Note 20)	511,520	3	433,743	3
Current tax liabilities	227,717	2	174,639	1
Lease liabilities (Note 16)	37,346	-	30,529	-
Other current liabilities (Note 23)	379,544	2	345,891	3
Total current liabilities	<u>7,162,448</u>	<u>47</u>	<u>5,919,895</u>	<u>44</u>
<b>NON-CURRENT LIABILITIES</b>				
Deferred tax liabilities (Note 25)	48,606	-	51,585	1
Lease liabilities (Note 16)	74,683	1	46,508	-
Long-term payables (Note 20)	857,653	6	379,421	3
Guarantee deposits received	4,800	-	2,800	-
Other non-current liabilities (Note 14)	4,250	-	4,250	-
Total non-current liabilities	<u>989,992</u>	<u>7</u>	<u>484,564</u>	<u>4</u>
Total liabilities	<u>8,152,440</u>	<u>54</u>	<u>6,404,459</u>	<u>48</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 22)</b>				
Common stocks	1,670,052	11	1,670,052	13
Additional paid-in capital	2,210,623	15	2,211,147	17
Retained earnings				
Legal reserve	545,593	4	451,802	3
Unappropriated earnings	1,283,544	8	1,156,953	9
Total retained earnings	1,829,137	12	1,608,755	12
Other equity	39,135	-	50,746	-
Total equity attributable to owners of the Company	<u>5,748,947</u>	<u>38</u>	<u>5,540,700</u>	<u>42</u>
<b>NON-CONTROLLING INTERESTS</b>	<u>1,257,204</u>	<u>8</u>	<u>1,336,534</u>	<u>10</u>
Total equity	<u>7,006,151</u>	<u>46</u>	<u>6,877,234</u>	<u>52</u>
<b>TOTAL</b>	<u>\$ 15,158,591</u>	<u>100</u>	<u>\$ 13,281,693</u>	<u>100</u>

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

## ZERO ONE 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)	\$ 24,892,372	100	\$ 18,475,761	100
OPERATING COSTS (Notes 12, 24 and 32)	<u>21,860,541</u>	<u>88</u>	<u>16,046,313</u>	<u>87</u>
GROSS PROFIT	<u>3,031,831</u>	<u>12</u>	<u>2,429,448</u>	<u>13</u>
OPERATING EXPENSES (Note 24)				
Selling and marketing expenses	1,149,145	5	932,911	5
General and administrative expenses	362,461	1	333,962	2
Research and development expenses	21,314	-	21,877	-
Expected credit loss (gain) (Note 11)	<u>1,950</u>	<u>-</u>	<u>( 9,604)</u>	<u>-</u>
Total operating expenses	<u>1,534,870</u>	<u>6</u>	<u>1,279,146</u>	<u>7</u>
PROFIT FROM OPERATIONS	<u>1,496,961</u>	<u>6</u>	<u>1,150,302</u>	<u>6</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income (Note 24 and 32)	130,570	-	66,587	1
Other income (Note 24)	16,258	-	18,083	-
Other gains and losses (Note 24)	12,795	-	12,779	-
Finance costs	( 26,124)	-	( 5,006)	-
Expected credit (loss) gain (Notes 9 and 10)	( 129)	-	512	-
Share of profits or loss of associates accounted for using the equity method	<u>( 4,113)</u>	<u>-</u>	<u>( 5,960)</u>	<u>-</u>
Total non-operating income and expenses	<u>129,257</u>	<u>-</u>	<u>86,995</u>	<u>1</u>
PROFIT BEFORE INCOME TAX	1,626,218	6	1,237,297	7
INCOME TAX EXPENSE (Note 25)	<u>337,590</u>	<u>1</u>	<u>252,913</u>	<u>2</u>
NET PROFIT	<u>1,288,628</u>	<u>5</u>	<u>984,384</u>	<u>5</u>

(Continued)

# ZERO ONE 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	%
<b>OTHER COMPREHENSIVE INCOME (LOSS)</b>				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	\$ 2,470	-	\$ 3,753	-
Unrealized gain (loss) on investments in equity instruments designated as at fair value through other comprehensive income	( 15,023 )	-	97,076	1
Income tax relating to remeasurement of defined benefit plans	( 494 )	-	( 750 )	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	( 566 )	-	1,288	-
Other comprehensive income (loss) for the year, net of income tax	( 13,613 )	-	101,367	1
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>	<u>\$ 1,275,015</u>	<u>5</u>	<u>\$ 1,085,751</u>	<u>6</u>
<b>NET PROFIT ATTRIBUTABLE TO:</b>				
Owners of the Company	\$ 1,089,800	4	\$ 833,769	4
Non-controlling interests	198,828	1	150,615	1
	<u>\$ 1,288,628</u>	<u>5</u>	<u>\$ 984,384</u>	<u>5</u>
<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:</b>				
Owners of the Company	\$ 1,076,217	4	\$ 934,627	5
Non-controlling interests	198,798	1	151,124	1
	<u>\$ 1,275,015</u>	<u>5</u>	<u>\$ 1,085,751</u>	<u>6</u>
<b>EARNINGS PER SHARE (Note 26)</b>				
Basic	<u>\$ 6.53</u>		<u>\$ 5.22</u>	
Diluted	<u>\$ 6.51</u>		<u>\$ 5.21</u>	

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

(Concluded)

**ZERO ONE 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 Earnings Per Share)

	Equity Attributable to Owners of the Company										
	Share Capital			Retained Earnings			Other Equity				
	Shares (In Thousand)	Ordinary Shares	Additional Paid-in Capital	Legal Reserve	Unappropriated Earnings	Total	Exchange Difference on Translation of the Financials of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Comprehensive Income	Total	Non-controlling Interests	Total Equity
BALANCE, JANUARY 1, 2024	154,169	\$ 1,543,687	\$ 1,248,647	\$ 382,868	\$ 906,406	\$ 1,289,274	(\$ 135)	\$ 54,164	\$ 54,029	150,960	4,286,597
Appropriation of the 2023 earnings	-	-	-	68,934	( 68,934)	( 68,934)	-	-	-	-	( 618,429)
Legal reserve	-	-	-	( 618,429)	( 618,429)	( 618,429)	-	-	-	-	( 618,429)
Cash dividends-NT \$4 per share	-	-	-	-	833,769	833,769	-	-	-	150,615	984,384
Net profit for the year ended December 31, 2024	-	-	-	-	3,003	3,003	817	97,038	97,855	509	101,867
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	( 806,772)	( 806,772)	817	97,038	97,855	( 151,124)	( 1,085,751)
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	( 803,769)	( 803,769)	-	-	-	-	( 1,083,884)
Issuance of shares for cash - privately placed common stock	12,000	120,000	960,000	-	-	-	-	-	-	-	1,080,000
Issuance of common stocks under employee stock options	656	6,565	2,418	-	-	-	-	-	-	-	8,783
Exercise of right of disposition	-	-	82	-	-	-	-	-	-	-	82
Disposal of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	101,138	101,138	-	( 101,138)	( 101,138)	-	-
Non-controlling interests	-	-	-	-	-	-	-	-	-	( 1,034,450)	( 1,034,450)
BALANCE, DECEMBER 31, 2024	167,005	1,670,052	2,211,147	451,802	1,156,953	1,608,755	682	50,064	50,746	1,336,534	6,877,234
Appropriation of the 2024 earnings	-	-	-	93,791	( 93,791)	( 93,791)	-	-	-	-	( 835,026)
Legal reserve	-	-	-	( 93,791)	( 93,791)	( 93,791)	-	-	-	-	( 835,026)
Cash dividends - NT \$5 per share	-	-	-	-	1,089,800	1,089,800	-	-	-	198,828	1,288,628
Net profit for the year ended December 31, 2025	-	-	-	-	1,976	1,976	( 509)	( 15,050)	( 15,559)	( 30)	( 13,613)
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	( 1,091,776)	( 1,091,776)	( 509)	( 15,050)	( 15,559)	( 198,798)	( 1,275,015)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	( 1,089,800)	( 1,089,800)	-	-	-	-	( 1,288,628)
The difference between the consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	-	-	( 68)	-	( 24,143)	( 24,143)	-	-	-	( 164,276)	( 188,487)
Change in ownership interests of subsidiaries	-	-	( 456)	-	( 8,277)	( 8,277)	-	-	-	8,733	-
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	( 122,585)	( 122,585)
Disposals of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	( 3,948)	( 3,948)	-	3,948	3,948	-	-
BALANCE, DECEMBER 31, 2025	167,005	\$ 1,670,052	\$ 2,210,623	\$ 545,593	\$ 1,285,544	\$ 1,829,127	\$ 173	\$ 38,962	\$ 39,135	\$ 1,257,204	\$ 7,006,151

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

# ZERO ONE 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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 1,626,218	\$ 1,237,297
Adjustments for:		
Depreciation expenses	74,955	60,849
Amortization expenses	23,530	20,883
Expected credit loss (gain)	2,079	( 10,116)
Net gain on fair value change of financial assets at fair value through profit or loss	( 16,054)	( 14,465)
Finance costs	26,124	5,006
Interest income	( 130,570)	( 66,587)
Dividend income	( 14,761)	( 15,766)
Share of loss of associates accounted for using equity method	4,113	5,960
Gain on disposal of property, plant and equipment	( 95)	( 164)
Write-down of inventories (reversal of write-down of inventories)	84,564	( 39,332)
Net gain on foreign currency exchange	31,550	( 3,869)
Gain on lease modification	( 17)	( 19)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	75,652	581,329
Notes receivable	( 399,716)	( 37,461)
Trade receivables	( 383,732)	( 1,005,776)
Inventories	( 379,709)	( 1,153,867)
Other current assets	14,773	( 35,660)
Trade payables	1,390,190	2,098,687
Other payables	77,524	73,093
Other current liabilities	33,653	41,476
Net defined benefit assets (liabilities)	362	( 12,934)
Cash generated from operations	2,140,633	1,728,564
Income tax paid	( 299,669)	( 205,135)
Net cash generated from operating activities	<u>1,840,964</u>	<u>1,523,429</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at fair value through other comprehensive income	( 4,099)	-
Proceeds from sale of financial assets at fair value through other comprehensive income	37,372	185,630
Purchase of financial assets at amortized cost	( 1,911,378)	( 1,884,362)
Disposal of financial assets at amortized cost	2,328,992	1,205,296

(Continued)

# ZERO ONE 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
Acquisition of investments accounted for using equity method	(\$ 3,000)	(\$ 4,560)
Increase in prepayments for investment	-	( 1,917)
Net cash inflow on acquisition of subsidiary	-	243,021
Payments for property, plant and equipment	( 12,172)	( 58,292)
Proceeds from disposal of property, plant and equipment	95	1,193
Increase in refundable deposits	( 2,602)	( 12,429)
Payments for intangible assets	( 2,892)	( 2,675)
Interest received	113,073	76,458
Dividends received	<u>14,761</u>	<u>15,773</u>
Net cash generated from (used in) investing activities	<u>558,150</u>	<u>( 236,864)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short-term borrowings	150,000	87,703
Repayments of short-term borrowings	-	( 372,469)
Repayments of long-term borrowings	-	( 68,148)
Proceeds from guarantee deposits received	2,000	-
Refund of guarantee deposits received	-	( 686)
Repayment of principal portion of lease liabilities	( 38,750)	( 32,338)
Dividends paid to owners of the Company	( 835,026)	( 618,429)
Proceeds from issuance of shares	-	1,080,000
Exercise of employee stock options	-	8,783
Acquisition of additional interests in subsidiaries	( 199,737)	-
Disposal of interests in subsidiaries without a loss of control	11,250	-
Interest paid	( 26,077)	( 5,006)
Changes in non-controlling interests	-	3,078
Dividends paid to non-controlling interests	( 122,585)	( 108,628)
Exercise of right of disgorgement	<u>-</u>	<u>82</u>
Net cash used in financing activities	<u>( 1,058,925)</u>	<u>( 26,058)</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>		
	<u>( 21,249)</u>	<u>19,742</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>1,318,940</b>	<b>1,280,249</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<u><b>1,722,606</b></u>	<u><b>492,357</b></u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<u><b>\$3,091,546</b></u>	<u><b>\$1,772,606</b></u>

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

(Concluded)

## **INDEPENDENT AUDITORS' REPORT**

The Board of Directors and Shareholders  
Zero One Technology Co., Ltd.

### **Opinion**

We have audited the accompanying parent company only financial statements of Zero One 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 notes to the parent company only financial statements, including material accounting policy information (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 the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, 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.

Key audit matter for the Company's parent company only financial statements for the year ended December 31, 2025 is stated as follows:

#### Authenticity of the Occurrence of Operating Income

The operating income of Zero One Technology Co., Ltd. mainly comes from the sales of enterprise computer software and hardware. Considering that there may be greater risks of fraud in income recognition and that the management could be under pressure to meet expected financial goals; therefore, we consider such revenue of significant growth rates and those from clients with substantial operating income a key audit matter.

We address the above mentioned income that the management evaluated by taking main audit procedures as follows:

1. Conduct tests of controls to understand the Company's revenue recognition process and the design and implementation of related controls.
2. Obtain the detailed accounts of these incomes, select samples to perform tests of details, and review documents such as purchase orders, delivery orders, and invoices, and review whether there are any abnormalities between sales customers and the counterparties to whom payments are applied to confirm

the authenticity of these incomes.

3. Review the occurrence of sales returns, sales discounts and allowances after the period to confirm whether there are any abnormalities.

### **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 Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the

underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the 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 audit resulting in this independent auditors' report are Cheng-Hsiu Chang and Pei-De Chen.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China  
February 25, 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.*

# ZERO ONE TECHNOLOGY CO., LTD.

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

ASSETS	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Note 6)	\$ 2,392,413	18	\$ 1,066,325	10
Financial assets at fair value through profit or loss (Note 7)	24,506	-	33,143	-
Financial assets at amortized cost (Notes 9 and 10)	975,769	8	1,498,249	14
Notes receivable (Notes 11 and 20)	412,820	3	211,779	2
Trade receivable (Notes 11, 20 and 27)	3,739,888	29	3,509,943	33
Inventories (Note 12)	2,656,568	20	2,086,604	20
Other current assets (Note 27)	107,301	1	29,364	-
Total current assets	<u>10,309,265</u>	<u>79</u>	<u>8,435,407</u>	<u>79</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through profit or loss (Note 7)	109,933	1	69,202	1
Financial assets at fair value through other comprehensive income (Note 8)	248,404	2	312,708	3
Financial assets at amortized cost (Notes 9, 10 and 28)	196,141	2	136,722	1
Investments accounted for using the equity method (Note 13)	976,471	7	853,836	8
Property, plant and equipment (Notes 14 and 28)	590,072	5	594,796	6
Right-of-use assets (Note 15)	47,412	-	15,085	-
Intangible assets	5,108	-	3,892	-
Deferred tax assets (Note 22)	42,898	-	28,905	-
Prepayments for Equipment	-	-	100	-
Refundable deposits	14,682	-	7,765	-
Long-term notes and trade receivable (Notes 11, 12 and 27)	474,492	4	216,616	2
Net defined benefit assets (Note 18)	7,669	-	5,561	-
Total non-current assets	<u>2,713,282</u>	<u>21</u>	<u>2,245,188</u>	<u>21</u>
<b>TOTAL</b>	<u>\$ 13,022,547</u>	<u>100</u>	<u>\$ 10,680,595</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Short-term borrowings (Note 16)	\$ 150,000	1	\$ -	-
Trade payable (Note 27)	5,420,280	42	4,110,931	38
Other payables (Notes 17 and 27)	326,260	3	266,868	3
Current tax liabilities	179,905	1	122,899	1
Lease liabilities (Note 15)	12,547	-	8,159	-
Other current liabilities (Note 20)	282,228	2	239,010	2
Total current liabilities	<u>6,371,220</u>	<u>49</u>	<u>4,747,867</u>	<u>44</u>
<b>NON-CURRENT LIABILITIES</b>				
Deferred tax liabilities (Note 22)	4,199	-	2,763	-
Lease liabilities (Note 15)	35,728	-	7,044	-
Long-term payables (Note 17)	857,653	7	379,421	4
Guarantee deposit received	4,800	-	2,800	-
Total non-current liabilities	<u>902,380</u>	<u>7</u>	<u>392,028</u>	<u>4</u>
Total liabilities	<u>7,273,600</u>	<u>56</u>	<u>5,139,895</u>	<u>48</u>
<b>EQUITY (Note 19)</b>				
Common stocks	<u>1,670,052</u>	<u>13</u>	<u>1,670,052</u>	<u>16</u>
Additional paid-in capital	<u>2,210,623</u>	<u>17</u>	<u>2,211,147</u>	<u>21</u>
Retained earnings				
Legal reserve	545,593	4	451,802	4
Unappropriated earnings	1,283,544	10	1,156,953	11
Total retained earnings	<u>1,829,137</u>	<u>14</u>	<u>1,608,755</u>	<u>15</u>
Other equity	39,135	-	50,746	-
Total equity	<u>5,748,947</u>	<u>44</u>	<u>5,540,700</u>	<u>52</u>
<b>TOTAL</b>	<u>\$ 13,022,547</u>	<u>100</u>	<u>\$ 10,680,595</u>	<u>100</u>

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

# ZERO ONE 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 20 and 27)	\$ 20,651,230	100	\$ 15,343,398	100
OPERATING COSTS (Notes 12 and 27)	<u>18,520,247</u>	<u>90</u>	<u>13,590,118</u>	<u>89</u>
GROSS PROFIT	2,130,983	10	1,753,280	11
UNREALIZED PROFIT FROM SALES	<u>128</u>	<u>-</u>	<u>-</u>	<u>-</u>
REALIZED GROSS PROFIT	<u>2,130,855</u>	<u>10</u>	<u>1,753,280</u>	<u>11</u>
OPERATING EXPENSES (Notes 18 and 21)				
Selling and marketing expenses	787,631	4	645,861	4
General and administrative expenses	212,228	1	202,534	1
Research and development expenses	7,962	-	9,500	-
Expected credit loss (gain) (Note 11)	<u>8,785</u>	<u>-</u>	<u>(18,300)</u>	<u>-</u>
Total operating expenses	<u>1,016,606</u>	<u>5</u>	<u>839,595</u>	<u>5</u>
PROFIT FROM OPERATIONS	<u>1,114,249</u>	<u>5</u>	<u>913,685</u>	<u>6</u>
NON-OPERATING INCOME AND EXPENSES				
Interest income (Notes 21 and 27)	123,040	1	59,556	1
Other income (Notes 21 and 27)	16,014	-	14,233	-
Other gains and losses (Note 21)	13,945	-	12,565	-
Finance costs (Note 21)	( 24,155 )	-	( 2,351 )	-
Expected credit (loss) gain (Notes 9 and 10)	( 129 )	-	512	-
Share of profit or loss of subsidiaries accounted for using the equity method	<u>104,423</u>	<u>-</u>	<u>32,896</u>	<u>-</u>
Total non-operating income and expenses	<u>233,138</u>	<u>1</u>	<u>117,411</u>	<u>1</u>

(Continued)

# ZERO ONE 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	\$ 1,347,387	6	\$ 1,031,096	7
INCOME TAX EXPENSE (Note 22)	<u>257,587</u>	<u>1</u>	<u>197,327</u>	<u>2</u>
NET PROFIT	<u>1,089,800</u>	<u>5</u>	<u>833,769</u>	<u>5</u>
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	2,470	-	3,753	-
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income	( 32,926)	-	52,803	1
Share of other comprehensive income of subsidiaries accounted for using the equity method	17,876	-	44,235	-
Income tax relating to items that will not be reclassified subsequently to profit or loss	( 494)	-	( 750)	-
Items that may be reclassified subsequently to profit or loss:				
Share of other comprehensive (loss) income of subsidiaries accounted for using the equity method	( 509)	-	817	-
Other comprehensive (loss) income for the year, net of income tax	( 13,583)	-	100,858	1
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 1,076,217</u>	<u>5</u>	<u>\$ 934,627</u>	<u>6</u>
EARNINGS PER SHARE (Note 23)				
Basic	<u>\$ 6.53</u>		<u>\$ 5.22</u>	
Diluted	<u>\$ 6.51</u>		<u>\$ 5.21</u>	

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

**ZERO ONE 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, Unless Specified Otherwise)**

	Share Capital			Retained Earnings			Other Equity			
	Shares (In Thousand)	Ordinary Shares	Additional Paid-in Capital	Legal Reserve	Unappropriated Earnings	Total	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value	Comprehensive Income	Total Equity
BALANCE, JANUARY 1, 2024	\$ 154,369	\$ 1,543,687	\$ 1,248,647	\$ 382,868	\$ 906,406	\$ 1,289,274	(\$ 115)	\$ 54,164	\$ 54,029	\$ 4,135,637
Appropriation of the 2023 earnings	-	-	-	68,934	( 68,934)	-	-	-	-	-
Legal reserve	-	-	-	-	( 618,429)	( 618,429)	-	-	-	( 618,429)
Cash dividends – NT \$4 per share	-	-	-	-	833,769	833,769	-	-	-	833,769
Net profit for the year ended December 31, 2024	-	-	-	-	3,003	3,003	817	97,038	97,855	100,858
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	836,772	836,772	817	97,038	97,855	934,627
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	-	-	-	-	1,089,000
Issuance of shares for cash – privately placed common stock	12,000	120,000	960,000	-	-	-	-	-	-	1,089,000
Issuance of common stocks under employee stock options	636	6,365	2,418	-	-	-	-	-	-	8,783
Exercise of right of disengagement	-	-	82	-	-	-	-	-	-	82
Disposals of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	101,138	101,138	-	( 101,138)	( 101,138)	-
BALANCE, DECEMBER 31, 2024	167,005	1,670,052	2,211,147	451,802	1,156,953	1,608,755	682	50,064	50,746	5,540,700
Appropriation of the 2024 earnings	-	-	-	93,791	( 93,791)	-	-	-	-	-
Legal reserve	-	-	-	-	( 835,026)	( 835,026)	-	-	-	( 835,026)
Cash dividends – NT \$5 per share	-	-	-	-	1,089,800	1,089,800	-	-	-	1,089,800
Net profit for the year ended December 31, 2025	-	-	-	-	1,976	1,976	( 592)	( 15,050)	( 15,559)	( 13,583)
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	1,091,776	1,091,776	( 592)	( 15,050)	( 15,559)	1,076,217
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	( 24,143)	( 24,143)	-	-	-	( 24,143)
The difference between the consideration received or paid and the carrying amount of the subsidiaries' net assets during actual disposal or acquisition	-	-	( 68)	-	( 8,277)	( 8,277)	-	-	-	( 8,733)
Change in ownership interests of subsidiaries	-	-	( 456)	-	( 3,948)	( 3,948)	-	3,948	3,948	-
Disposals of investments in equity instruments at fair value through other comprehensive income	-	-	-	-	-	-	-	-	-	-
BALANCE, DECEMBER 31, 2025	167,005	\$ 1,670,052	\$ 2,210,623	\$ 545,593	\$ 1,283,544	\$ 1,829,137	\$ 173	\$ 38,962	\$ 39,135	\$ 5,748,917

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

# ZERO ONE 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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Income before income tax	\$ 1,347,387	\$ 1,031,096
Adjustments for:		
Depreciation expenses	36,130	31,108
Amortization expenses	2,746	1,877
Expected credit loss (gain)	8,914	( 18,812)
Net gain on fair value change of financial assets at fair value through profit or loss	( 14,036)	( 11,726)
Finance costs	24,155	2,351
Interest income	( 123,040)	( 59,556)
Dividend income	( 13,302)	( 11,692)
Share of gain of subsidiaries accounted for using the equity method	( 104,423)	( 32,896)
Gain on disposal of property, plant and equipment	-	( 76)
Write-down of inventories (reversal of write-down of inventories)	78,262	( 47,071)
Unrealized profit from sales	128	-
Net loss (gain) on foreign currency exchange	28,782	( 1,691)
Changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	( 18,058)	680,493
Notes receivable	( 201,041)	( 42,681)
Trade receivables	( 495,319)	( 646,239)
Inventories	( 659,156)	( 800,496)
Other current asset	( 18,104)	( 5,526)
Trade payable	1,778,311	1,505,602
Other payables	59,139	23,307
Other current liabilities	43,218	( 6,544)
Net defined benefit assets (liabilities)	<u>362</u>	<u>( 12,934)</u>
Cash generated from operations	1,761,055	1,577,894
Income tax paid	<u>( 213,632)</u>	<u>( 149,911)</u>
Net cash generated from operating activities	<u>1,547,423</u>	<u>1,427,983</u>

(Continued)

# ZERO ONE 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
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at fair value through other comprehensive income	(\$ 4,099)	\$ -
Proceeds from sale of financial assets at fair value through other comprehensive income	35,477	38,075
Purchase of financial assets at amortized cost	( 1,037,978)	( 1,533,951)
Disposal of financial assets at amortized cost	1,498,249	783,604
Payments for property, plant and equipment	( 9,797)	( 47,776)
Proceeds from disposal of property, plant and equipment	-	92
Increase in refundable deposits	( 6,917)	( 3,625)
Increase in other receivables-related parties	( 42,000)	-
Payments for intangible assets	( 2,434)	( 2,675)
Interest received	105,194	69,457
Other dividends received	<u>129,385</u>	<u>21,373</u>
Net cash generated from (used in) investing activities	<u>665,080</u>	<u>( 675,426)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short-term borrowings	150,000	-
Proceeds from guarantee deposits received	2,000	-
Repayment of principal portion of lease liabilities	( 11,362)	( 9,979)
Dividends paid	( 835,026)	( 618,429)
Proceeds from issuance of shares	-	1,080,000
Exercise of employee stock options	-	8,783
Acquisition of additional interests in subsidiaries	( 150,000)	( 351,609)
Interest paid	( 24,108)	( 2,351)
Exercise of right of disgorgement	<u>-</u>	<u>82</u>
Net cash (used in) generated from financing activities	<u>( 868,496)</u>	<u>106,497</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>		
	<u>( 17,919)</u>	<u>16,297</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>1,326,088</b>	<b>875,351</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<u>1,066,325</u>	<u>190,974</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<u>\$ 2,392,413</u>	<u>\$ 1,066,325</u>

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

## 【Attachment IV】

### Zero One Technology Co., Ltd. Comparison Table for Articles of Incorporation Before and After Revision

After the Revision	Before the Revision	Explanation for edition
<p>Article 19 According to surplus earnings each year, the company shall set aside no less than 1~15 % of them as compensation for the employees and no more than 3 % of them as compensation for directors. <u>Among the employee compensation amounts mentioned above, 10% to 70% should be allocated as compensation for rank-and-file employees, if the company has accumulated losses, it shall offset losses.</u> The aforementioned profit for the current year refers to the profit before tax, excluding the distribution of employee and director compensation.</p> <p>The distribution of employee and director compensation shall be made by a resolution of the board of directors with the attendance of more than two-thirds of the directors and the approval of more than half of the attending directors and shall be reported to the shareholders' meeting.</p> <p>Employee compensation may be in the form of stock or cash and shall be distributed to employees of the controlling or subordinate companies who meet certain conditions.</p>	<p>Article 19 According to surplus earnings each year, the company shall set aside no less than 1~15 % of them as compensation for the employees and no more than 3 % of them as compensation for directors. <u>Among the employee compensation amounts mentioned above, 10% to 50% should be allocated as compensation for rank-and-file employees, if the company has accumulated losses, it shall offset losses.</u> The aforementioned profit for the current year refers to the profit before tax, excluding the distribution of employee and director compensation.</p> <p>The distribution of employee and director compensation shall be made by a resolution of the board of directors with the attendance of more than two-thirds of the directors and the approval of more than half of the attending directors and shall be reported to the shareholders' meeting.</p> <p>Employee compensation may be in the form of stock or cash and shall be distributed to employees of the controlling or subordinate companies who meet certain conditions.</p>	<p>Subject to adjustment based on actual circumstances.</p>
<p>Article 21 : Articles of Incorporation were enacted on June 9, 1980. The 1st – 28th amendment : (Omitted). The 29th amendment was made on May 26, 2022. The 30th amendment was made on May 22, 2025. <u>The 31th amendment was made on May 27, 2026.</u></p>	<p>Article 21 : Articles of Incorporation were enacted on June 9, 1980. The 1st – 28th amendment : (Omitted). The 29th amendment was made on <u>May 26, 2022.</u> <u>The 30th amendment was made on May 22, 2025.</u></p>	<p>Date of the amendment.</p>

## 【Attachment V】

### Zero One Technology Co., Ltd. List of Candidates Nominated for Directors

#### 1. List of Director Nominees (6 Seats)

Name	Shareholding (shares)	Education	Main Experience	Current Position
Chia Hsin Lin (Peter Lin)	4,983,292	Master, Institute of Electronics, National Yang Ming Chiao Tung University	Chairman, Zero One Technology Co., Ltd.	Chairman of Zero One Technology Co., Ltd., Zerone Win Investment Co., Ltd., and Chinese Foundation for Digitalization Technology, Director of Maverick Digital CO., Ltd., and HeXun Biosciences Co., Ltd. Independent Director of BizLink Holding Inc. Supervisor of Taiwan INSTO Technologies Co., Ltd. and Himalaya VC Management Corp.
Morris Jiang	2,683,735	Chinese Culture University	Director, Zero One Technology Co., Ltd.	Director of Zero One Technology Co., Ltd Chairman of PetaCom Technology Co., Ltd., DigiCosmos Tech. Co., Ltd., TerraONE Tech CO., LTD. and LinkONE Digital CO., LTD. Director of Unicomp Information Co., Ltd.
Asia World Electro-Communication Co., Ltd.	1,340,000	Not Applicable	Director, Zero One Technology Co., Ltd.	Director of Zero One Technology Co., Ltd. Supervisor of Prisma Graphic Systems Inc. and Global Investment United Co., Ltd.
Ming Hsiung Wu	0	National Yang Ming Chiao Tung University Degree Program of Master of Business Administration for Executives, College of Management, the degree of Executive Master of Business Administration	Chairman of PROMASTER TECHNOLOGY CORP. and PROWINE CO.,LTD.	Independent Director of Zero One Technology Co., Ltd.  Chairman of Heng-Yang Investment Co., Ltd.
WPG Holdings Limited	12,000,000	Not Applicable	Director of World Peace Industrial Co., Ltd. 、 Silicon Application Corp. 、 Asian Information Technology Inc. 、 Yosun Industrial Corp. 、 LaaS Limited 、 WPG Investment Co., Ltd. 、 Trigold Holdings Limited 、 T3EX Global Holdings Corp.	Director of Zero One Technology Co., Ltd. 、 World Peace Industrial Co., Ltd. 、 Silicon Application Corp. 、 Asian Information Technology Inc. 、 Yosun Industrial Corp. 、 LaaS Limited 、 Shih Yow Investment Co., Ltd. 、 Trigold Holdings Limited 、 T3EX Global Holdings Corp. 、 EDOM Technology Co., Ltd. and Fortune Information Systems Corp.  Supervisor of World Peace Industrial Co., Ltd. 、 Silicon Application Corp. 、 Asian Information Technology Inc. 、 Yosun Industrial Corp. 、 LaaS Limited 、 Shih Yow Investment Co., Ltd.

Name	Shareholding (shares)	Education	Main Experience	Current Position
Nancy Huang	580,962	National Taiwan University Information Management EMBA,	General Manager, Zero One Technology Co., Ltd.	Director, Zero One Technology Co., Ltd. Chairman of Wingwill International Co., Ltd. Director of PetaCom Technology Co., Ltd. and Unicom Information Co., Ltd.

Note : The director nominee, Asia World Electro-Communication Co., Ltd., proposes to designate Mr. Jhi-Ji Chou as its representative to exercise director's duties upon election.

The director nominee, WPG Holdings Limited, proposes to designate Mr. Hsing-Wen Yuan as its representative to exercise director duties upon election.

## 2. List of Independent Director Nominees (3 Seats)

Name	Shareholding (shares)	Education	Main Experience	Current Position
Simon Yeh	0	Master of Law, SCU	National Development Council Personal Data Law Advisory Committee. Chairman of the Computer Auditing Association of the Republic of China Chief Trust and Safety Officer, eBay Taiwan. Chief Operating Officer, Ruten Prosecutor of New Taipei City	Independent Director of Zero One Technology Co. Ltd. Managing Partner of Davinci Personal Data and High-Tech Law Firm Chairman of Davinci CONSULTING CO. Director of Director, SinoPac Financial Holdings Co., Ltd. Assistant Professor of Law, SCU Director of Computer Audit Association Advisory Committee Member, Personal Data Protection Office, National Development Council (NDC). Member of Copyright Review and Mediation Committee, Intellectual Property Office (TIPO).
Mandy Huang	0	NTU Executive Master of Business Administration National Chao Tung University, Master of Management of Technology	Special Assistant/Consultant to GM of ITE Tech. Inc Manager of Strategic Marketing Department, Vanguard International Semiconductor Corporation	Independent Director of Zero One Technology Co. Ltd. Chairman of Choice Delights Incorporated Independent Director of Sensortek Technology Corp. 、Qisda Corp. and Sunplus Technology Co., Ltd. Director of Auras Technology Co., Ltd.
Su-Hwa, Chao	0	Department of Computer Science, National Yang Ming Chiao Tung University	Marketing Manager of Acer Inc,	Chairman of Apex Material Technology Corp., AMTOUCH USA, INC., Lucent Advanced Material Corp., Salt International Corp. and Radar International Development Corp. Independent Director of WNC Corporation Director of Tech-Wave Industrial Co., Ltd. and Kwong King Wai Applied Technology Company Limited

## **10. Appendix**

### **【Appendix I】**

#### **Explanation for Dealing Shareholders' Proposal**

The shareholders' meeting processes the application of the Shareholders' Proposal, giving a public notice announcing on the Market Observation Post System, from March 20, 2026, to March 30, 2026. During the given period, no application for dealing with shareholders' proposal was received.

## **【Appendix II】**

### **Zero One Technology Co., Ltd.**

#### **Rules of Procedure for Shareholders Meetings**

Article 1 The rules of procedures for this Corporation's shareholders' meetings, except as otherwise provided by law, regulation, or Articles of incorporation, shall be as provided in these Rules.

Article 2 The company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in. Shareholders attending shareholders' meetings shall wear attendance cards; The video conference of the shareholders' meeting shall be registered on the video conference platform of the shareholders' meeting 30 minutes before the start of the meeting. Shareholders who have completed the registration are deemed to have attended the shareholders' meeting in person.

If the shareholders meeting is convened by video conference, shareholders who wish to attend by videoconference shall register with the Company two days before the shareholders meeting.

After the power of attorney is delivered to the Company, shareholders who wish to attend the shareholders' meeting by videoconference shall notify the Company in writing of the cancellation of the proxy two days before the shareholders' meeting; If the cancellation is overdue, the voting rights performed by the authorized proxy shall prevail.

The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in and number of shares registered via video conferencing platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

Article 3 Attendance and voting at shareholders' meetings shall be calculated based on numbers of shares. A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179 of the Company Act.

When the company holds a shareholders' meeting, it may allow the shareholders to exercise voting rights by electronic and correspondence means. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. After shareholders have exercised their voting rights in writing or electronically, if they then wish to attend the shareholders' meeting in person or via videoconference, they shall revoke their declaration of intention to exercise their voting rights in the same manner as exercising their voting rights two days before the shareholders' meeting. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the Meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that Meeting.

Article 4 The venue for a shareholders' meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The Meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the Meeting.

When the Company holds a video conference shareholders meeting, it is not subject to the restriction on the venue of the preceding paragraph.

If the shareholders' meeting is held by video conference, when the start of the meeting is announced, the total number of shares from the shareholders' present shall be disclosed on the video conference platform, and the procedure handbook, annual report and other relevant materials shall be uploaded to the shareholders' meeting video conference platform 30 minutes before, and continue to be disclosed until the end of the meeting.

On the day of the shareholders' meeting, the Company shall provide shareholders with reference to the procedure handbook and meeting supplementary materials mentioned in the preceding paragraph in the following manner:

1. When the physical shareholder meeting is held, it shall be distributed at the site of the shareholder meeting.
2. When convening a video-assisted shareholders' meeting, the aforementioned documents shall be distributed at the site of the shareholders' meeting and in addition, be transmitted to the video conference platform as electronic files.
3. When convening the shareholder meeting video conference, the electronic files shall be transmitted to the video conference platform.

When the company holds a shareholders meeting via video conference, the following items shall be specified in the shareholders meeting convening notice:

1. Methods for shareholders to participate and exercise their rights when attending the shareholder meeting video conference.
2. Measures to deal with obstacles caused by Act of God, accidents, or other force majeure, including at least the following:
  - (1) The time at which the meeting must be postponed or continued due to the occurrence of previously mentioned obstacles that cannot be eliminated, and the date when the meeting must be postponed or continued.
  - (2) Shareholders who have not registered to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting.
  - (3) When convening a video-assisted shareholders' meeting and it turns out that the meeting cannot be continued, it should, however, resume in term in the event where after deducting the number of shares attending the shareholders' meeting via video conference, the total number of shares represented reaches the legal quorum for the shareholders' meeting. The number of shares from shareholders who participate in the video conference shall be counted towards the total number of shares represented by the shareholders, shall be deemed to have waived their voting rights on all proposals at the shareholder's meeting.
  - (4) Ways on how to deal with the situation where all the motions have been announced and no extempore motions have been made.
3. Appropriate alternative measures for shareholders who have difficulty participating in video conference should be specified when convening a video-conference shareholders meeting.

If the shareholders' meeting is convened by video conference, the minutes of the meeting shall, in addition to the required items, record the start and end time of the shareholders' meeting, the method of convening the meeting, the name of the Chairperson and the minutes, and records of events caused by Act of God, accidents, or other force majeure. The handling method and situation when the video conferencing platform or participation in the form of video is obstructed, and the alternative measures provided by shareholders who have difficulties in participating in the form of video shall be stated in the minutes

of the meeting.

If the shareholders' meeting is held by video conference, the Company shall immediately disclose the voting results of various proposals and election results on the video conference in accordance with regulations after the voting ends.

When the company holds a video conference shareholders meeting, the Chairperson and minutes taker shall be at the same location in the country, and the Chairperson shall announce the address of the location when the meeting is held.

Article 4-1 If the shareholders' meeting is convened by videoconference, the Chairperson shall, when announcing the opening of the meeting, separately announce that there is no need to postpone or continue the meeting except for the circumstances specified in Item 4, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies that before the adjournment of the meeting, due to Act of God, accidents or other force majeure, or if the video conferencing platform or participation in video conferencing is obstructed and lasts for more than 30 minutes, the date of the meeting shall be postponed or continued within five days, and Article 182 of the company law does not apply.

Shareholders who have not registered to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting in the event of the occurrence of the preceding paragraph.

According to the provisions of paragraph 1, the meeting should be postponed or resumed, and shareholders who have registered to participate in the original shareholders' meeting and completed the registration through video conference, and those who have not participated in the postponed or continued meeting, the number of shares represented at the original shareholders' meeting, the voting rights exercised and voting rights shall be included in the total number of shares, voting rights and voting rights of shareholders present at the postponed or resumed meeting.

When adjourning or continuing a general meeting of shareholders in accordance with the provisions of Paragraph 1, no re-discussion and resolution is required for proposals that have completed voting and continuing, and announced the voting results or the list of directors elected.

When the company convenes a video-assisted shareholders' meeting and the video conference cannot be continued under as stated in Paragraph 1, if the total number of shares represented after deducting the number of shares represented at the shareholders' meeting through video conference still reaches the legal quorum for the shareholders' meeting, the shareholders' meeting shall continue. There is no need to postpone or continue the meeting in accordance with the provisions of paragraph 1.

In the event that the meeting should continue as mentioned in the preceding paragraph, the shares of the shareholders who participate in the shareholders meeting via video conference shall be counted towards the number of shares represented in the total number of shares of the shareholders represented, but shall be deemed as waiving their voting rights on all the proposals of the shareholders meeting.

Article 4-2 When the company holds a video conference shareholders meeting, it shall provide appropriate alternative measures for shareholders who have difficulties in attending via video conferencing.

Article 5 If a shareholders' meeting is convened by the Board of Directors, the Meeting shall be

Chaired by the Chairperson of the board. When the Chairperson of the board is on leave or for any reason unable to exercise the powers of the Chairperson, the Chairperson shall appoint one of the directors to act as Chair. Where the Chairperson does not make such a designation, the directors shall select from among themselves one person to serve as Chair. If a shareholders' meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall Chair the Meeting.

Article 6 The company appoints its attorneys, certified public accountants, or related person retained by it to attend a shareholders' meeting.

Persons handling affairs of the Meeting shall wear identification cards or badges.

Article 7 The Company shall record and video the entire process of shareholders' registration, and the voting and counting of votes from the time of processing shareholders' registration. The audio-visual materials in the preceding paragraph shall be kept for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Act, it shall be kept until the end of the lawsuit. If the shareholders' meeting is held by video conference, the company shall record and keep the shareholders' registration, check-in, on-site registration, questions, voting and the company's vote counting results, and continuously record the entire video conference without any interruption.

The Company shall properly preserve the information and audio and video recordings stated in the preceding paragraph during the period of its existence, and have the audio and video recordings kept by the person entrusted with video conference affairs preservation

Article 8 The Chairperson shall call the Meeting to order at the time scheduled for the meeting, and simultaneously announce relevant information such as the number of non-voting rights and the number of shares represented etc. If the number of shares represented by the shareholders present at the Meeting has not yet constituted the quorum at the time scheduled for the meeting, the Chairperson may postpone the time for the meeting. The postponements shall be limited to two times at most and Meeting shall not be postponed for longer than one hour in the aggregate.

If there are still not enough shareholders representing more than one-third of the total issued shares to attend after two postponements, the Chairperson shall announce the adjournment; the Company shall also announce the adjournment on the video conferencing platform of the shareholders meeting.

If the two postponements mentioned in the preceding paragraph are still insufficient and there are shareholders representing more than one-third of the total issued shares present, it will be deemed a tentative resolution in accordance with Article 175, Paragraph 1 of the Company Act.

If the shareholders' meeting is held via video conference, shareholders who wish to attend via video conference shall re-register with the Company in accordance with Article 2. Prior to conclusion of the meeting, during the process of the meeting the number of outstanding shares represented by the shareholders present become sufficient to constitute the quorum, the Chairperson may submit the tentative resolutions to the Meeting for approval in accordance with Article 174 of the Company Act.

Article 9 If a shareholders' meeting is convened by the Board of Directors, the change of the

convening method shall be resolved by the board of directors and shall be implemented no later than the notice of the shareholders meeting is dispatched. The Meeting agenda shall be set by the Board of Directors and shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph shall apply if the shareholders' meeting is convened by a party with convening authority other than the Board of Directors.

The Chair may not declare the Meeting adjourned prior to completion of deliberation on the Meeting agenda of the preceding two paragraphs (including extempore motions), except by a resolution of the shareholders' meeting.

If the Chair declares the Meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new Chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders and continue the Meeting.

Article 10 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the Chair. A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the Chair and the shareholder that has the floor, the Chair shall stop any violation.

If the shareholders meeting is convened by video conference, shareholders who participate in the video conference may ask questions in text on the shareholders meeting video conference platform after the Chairperson announces the meeting and before the meeting is closed. The number of questions for each proposal shall not exceed two counts and each question is limited to 200 Chinese characters.

Article 11 Except with the consent of the Chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes.

If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the Chair may terminate the speech.

Article 12 When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the Meeting.

When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives may speak on the same proposal.

Article 13 After an attending shareholder has spoken, the Chair may respond in person or direct relevant personnel to respond.

Article 14 The Chairperson may announce to end the discussion of any resolution and go into voting if the Chairperson deems it appropriate.

Article 15 Vote monitoring and counting personnel for the vote on a proposal shall be appointed by the Chair, provided that all monitoring personnel shall be shareholders of the company.

At the time of a vote, for each proposal, the Chair or a person designated by the Chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. The results of the voting shall be announced on-site at the Meeting, and a record made of the vote.

Article 16 When a Meeting is in progress, the Chair may announce a break based on time considerations.

Article 17 Except otherwise specified in the Company Act or Articles of Incorporation of the company, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the Meeting. The resolution shall be deemed adopted and shall have the same effect as if it was voted by casting ballots if no objection is voiced after solicitation by the Chairperson.

When the Company convenes a video conference of shareholders' meeting, and shareholders participating by video shall vote on various proposals and election proposals through the video conference platform after the Chairperson announces the start of the meeting, and shall complete the voting before the Chairperson announces the end of the vote, and the overdue votes shall be deemed as waivers.

When the shareholder's meeting is held by video conference, after the Chairperson announces the voting has ended, the vote count is conducted one-time and the announcement of the voting and election results shall be announced.

When the Company convenes a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting by video in accordance with Article 2, and those who wish to attend the physical shareholders' meeting in person shall cancel their registration in the same manner as registration two days before the shareholders' meeting, those who fail to cancel within the time limit may only attend the shareholders' meeting by video.

Those who exercise the right to vote in writing or electronically, without revoking their expression of intent, and participate in the shareholders' meeting by video, shall no longer exercise the right to vote on the original proposal or propose amendments to the original proposal or exercise the right to vote on amendments to the original proposal, except for extempore motions.

Article 18 When there is an amendment or an alternative to a proposal, the Chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Article 19 The Chair may direct the proctors (or security personnel) to help maintain order at the Meeting place. When proctors (or security personnel) help maintain order at the Meeting place, they shall wear an identification card or armband bearing the word "Proctor."

Article 20 In regard to all matters not provided for in the company, the Company Act and Articles of Incorporation shall govern.

Article 21 These rules were amended and approved by the resolution of the shareholders' meeting on May 30, 2023.

## **【Appendix III】**

### **Zero One Technology Co., Ltd. Articles of Incorporation (Before Revision)**

#### Chapter I General Provisions

- Article 1 : The company shall be incorporated under the Company Law of the Republic of China, and its name shall be 零壹科技股份有限公司 in the Chinese language, and Zero One Technology Co., Ltd in the English language.
- Article 2 : The scope of business of the company shall be as follows :
- 1.F113050 Wholesale of Computers and Clerical Machinery Equipment
  - 2.F213030 Retail Sale of Computers and Clerical Machinery Equipment
  - 3.F118010 Wholesale of Computer Software
  - 4.F218010 Retail Sale of Computer Software
  - 5.I301010 Information Software Services
  - 6.J399010 Software Publishing
  - 7.I301020 Data Processing Services
  - 8.I501010 Product Designing
  - 9.I199990 Other Consulting Service
  - 10.ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 2-1 : The company may act as a guarantor where necessary for the purpose of carrying out its business, and investment.
- Article 3 : The company shall have its registered head office in Taipei City, where necessary and with a resolution to do so by the Board of Directors (“Board”), set up branch offices either within or outside the territory of the Republic of China.
- Article 4 : The company's reinvestment is not subject to the restriction in Article 13 of the Company Act, which limits the total investment amount to no more than 40% of its own paid-in capital.

## Chapter II Shares

Article 5 : The total registered capital stock of the company shall be NT\$ 2.0 billion New Taiwan Dollars (including employee stock option that is able to subscribe shares for NT\$ 100 million), divided into 200 million shares with a par value of Ten New Taiwan Dollars (NT\$10) per share.

Regarding the total number of shares of the capital in the preceding paragraph, the Board is authorized to issue such shares by installments subject to practical needs, where a portion of the shares may be in the form of ordinary or preferred shares.

Article 5-1 : The rights and other important issuance terms of the Company's preferred shares are as follows:

1. Any earnings concluded in a fiscal year shall first make up for losses of previous years, right after statutory taxation and accounting adjustment. Any surpluses are subject to provision of legal reserves and special reserves, plus accumulated retained earnings of the previous year, according to the Articles of Incorporation, and the remaining earnings shall be paid to the current year's preferred shareholders as the respective year's dividends.
2. The dividend rate of Preferred Shares is capped at 8% per annum on the issue price. By reaching a quorum of two-thirds (2/3) at Board meeting, and with the resolution of more than half Board members who attend the meeting, the Board shall be authorized to set the payment date for distributing the payable preferred share dividends in cash once a year for the previous year, and report to the Shareholders meeting. In the year of issuance and redemption, the distribution of the payable dividends shall be calculated based on the actual number of days the Preferred Shares remained outstanding in that year.
3. The Company has sole discretion on the distribution of preferred share dividends. If the sum of the annual unappropriated retained earnings and the cumulative unappropriated retained earnings is insufficient in distributing dividends of Preferred Shares, or if such kind distribution will cause the Company's capital adequacy ratio to fall below the minimum requirement stipulated by the law or the competent authorities, the

cancellation of distributing Preferred Share dividends by resolution of the Company will not be deemed as an event of default. If the Preferred Shares issued are specified as non-cumulative, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.

4. Except for the dividend prescribed in subparagraph 2 of this Article 5-1, Preferred Shareholders, if holding non-participating preferred shares, are not entitled to participate in the distribution of cash or stock dividends with regard of the Common Shares derived from earnings or capital reserves.
5. As the company issues new shares by cash, shareholders of preferred and ordinary shares have similar preemptive rights.
6. Upon any voluntary or involuntary liquidation, dissolution or winding-up of the Company, holders of outstanding Preferred Shares are entitled to receive out of assets of the Company available for distribution to stockholders, before any distribution of assets is made to holders of the Common Shares, and after what is made to ordinary creditors. The different types of preferred shares of the Company shall rank *pari passu* without any preference among themselves and their repayment shall be capped at their respective issue amount, based on the calculation of outstanding preferred shares.
7. The holders of the Preferred Shares will have voting rights and rights to vote on election of directors and are entitled to be elected as directors. Holders of outstanding Preferred Shareholders have mandatory voting rights with respect to agendas that would affect Preferred Shares in Preferred Shareholders' meetings and in Shareholders' meetings.
8. Convertible Preferred Shares issued by the Company may not be converted within 1 year after the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of convertible Preferred Shares may, pursuant to the issuance terms, apply for conversion of its shareholding (in whole or in part) to common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common

shares. Dividend distribution at the year of conversion shall be calculated based on the ratio between the actual issuance days and total days of the conversion year, provided, however, that when said shares are converted prior to the ex-dividend date of any given year, the shareholder may not participate in the preferred share dividend distribution of that year and the dividend distribution of the year after, but such shareholder may participate in the distribution of profit and capital reserve to holders of common shares.

9. If the Company issues perpetual Preferred Shares, holders of perpetual Preferred Shares have no right to request redemption of such shares by the Company. In addition, the Company may set a redemption date at a date no earlier than the day following the fifth anniversary of the issuance date. The issued Preferred Shares will be entirely or partially redeemed at the actual issue price, and the rights and obligations of the remaining and outstanding Preferred Shares as described in the preceding paragraphs will remain unchanged. Holders of the outstanding Preferred Shares are entitled to receive declared dividends based on the actual days in the redemption year up to the date of redemption should the Company decide to declare dividend for the redemption year.
10. The preferred shares and converted ordinary shares shall be authorized to the Board, which decide stock listed, in the conditions of the company and market.

The Board is authorized to determine the name, issuance date, terms, and relevant matters of the Preferred Shares in accordance with market conditions and investors' expectations, in accordance with the Company's Articles of Incorporation and applicable laws and regulations.

Article 6 : Share affairs shall be handled pursuant to the Regulations Governing the Administration of Shareholder Services of Public Companies, unless specified otherwise by law and securities regulations.

Article 7 : The Corporation may issue shares without printing share certificate(s). If the Corporation decides to print share certificates, which shall be registered stock, for shares issued, the Corporation shall comply with relevant provisions of the

Company Law and relevant rules and regulations of the Republic of China.

Article 8 : (deleted).

### Chapter 3 Shareholders' Meeting

Article 9 : Shareholders' meetings of the company are of two kinds: regular shareholders' meetings and extraordinary shareholders' meetings. The regular shareholders' meeting is called once per year within six months of the close of the fiscal year. Extraordinary shareholders' meetings may be called in accordance with applicable laws and regulations whenever necessary.

Unless otherwise specified by the Company Act, the general meeting of the shareholders should be convened by the Board.

Article 9-1 : When the company's shareholders' meeting is held, it may be held by video conference or other means announced by the central supervisory authority.

When the shareholders meeting is held, if the meeting is held by video conference, the shareholders who participate in the meeting through video conference are deemed to be present in person.

Relevant regulations such as the conditions, operating procedures, and other matters to be complied with for the adoption of a videoconference shareholder meeting, unless otherwise stipulated by the competent securities authority, shall prevail.

Article 10 : (deleted).

Article 11 : Except when the shares are restricted shares or are deemed non-voting shares under Article 179 of the Company Act., shareholders of the company shall be entitled to one vote for each share held at the shareholders' meetings. In case a shareholder is unable to attend a shareholders' meeting, he/she may grant the appointment of proxy to attend a shareholders' meeting, in line with Regulations Governing the Use of Proxies for Attendance at Shareholder

## Meetings of Public Companies.

Article 12 : Unless otherwise provided for in the laws and regulations, a meeting of shareholders shall proceed only if attended by shareholders representing more than one-half of the total outstanding capital stock of the company, passing resolutions of a shareholders' meeting, with the concurrence of a majority of the votes held by the attending shareholders present at the meeting.

### Chapter IV Directors and Audit Committee

Article 13: The company shall have 7~9 directors to be elected at the shareholders' meeting from among the individuals of legal capacity, and eligible for re-election, with the term of three years.

Article 13-1 : The company shall appoint independent directors, not less than three in number and not less than one-fifth of the total number of directors. A candidate nomination system is adopted, and directors shall be elected from among the nominees listed in the roster of candidates of directors in the shareholders' meeting. Independent and non-independent directors shall be elected at the same time, but in separately calculated numbers.

The company shall establish the Audit Committee, whose members should consist entirely of independent directors in accordance with the Securities and Exchange Act. The Audit Committee or its members shall be responsible for executing the Company Act, Securities and Exchange Act, and other statute that are specified as the legal duties of the supervisors.

Article 13-2 : In line with business needs, the Board of Directors shall set up the Audit Committee, a Compensation Committee, or other functional Committees. The policies and regulations of those Committees shall be enacted by the Board of Directors.

Article 14 : The directors shall constitute the Board of Directors and shall elect one Chairperson (and one Vice Chairperson) of the Board from among themselves by a majority at a meeting attended by at least two-thirds of the

attending Directors.

Article 15 : The Board of Directors of the company could be convened in line with the Company Act, in writing or via email or fax, and a meeting notice shall be sent to directors.

The directors shall participate in person at the meeting. If a director is unable to attend the meeting, he/she shall be entitled to authorize another director to represent him/her at the meeting by executing a power of attorney stating the reason for convening the meeting therein the scope of authorization.

Article 16 : The Board of Directors is authorized to decide the compensation to all directors with reference to suggestions of the Compensation Committee, or at a rate consistent with general practices in the industry.

If the company reports a surplus, the company shall distribute the compensation in accordance with Article 19 of Articles of Incorporation.

The company may purchase liability insurance for directors with respect to their liabilities on the business scope, resulting from exercising their duties during their terms of occupancy.

#### Chapter V Managerial Officials

Article 17 : The company shall appoint several managers. The appointment, discharge, and compensation of managers shall be in accordance with decisions resolved by more than 50% of the directors attending the meeting.

#### Chapter VI Accounting

Article 18 : The fiscal year for the company shall be from January 1 of each year to December 31 of the same year. After the close of each fiscal year, the following reports shall be prepared by the Board of Directors, and submitted to the general shareholders' meeting for acceptance:

1. Business Report;
2. Financial Statements;

### 3. Proposal Concerning Appropriation of Earnings or Covering of Losses.

Article 19 : According to surplus earnings each year, the company shall set aside no less than 1~15 % of them as compensation for the employees and no more than 3 % of them as compensation for directors. Among the employee compensation amounts mentioned above, 10% to 50% should be allocated as compensation for grass-roots employees, if the company has accumulated losses, it shall offset losses.

Surplus earnings each year as mentioned above refer to profits calculated by the current year's pre-tax profit before deducting of annual compensation of the employees and directors.

As compensation for the employees and directors shall need the concurrence of at least half of all the directors present at a Board of Directors meeting attended by at least two-thirds of the directors, and the decision must be announced in the shareholders' meeting.

Employee compensation mentioned in preceding paragraph shall be distributed in stocks or in cash. The payment shall apply to employees in the controlling company and subsidiaries.

Article 19-1 : In the event that the company, according to the final settlement, earns profits in a fiscal year, such profits shall first be set aside to pay the applicable taxes, offset losses, set aside 10 % for legal reserve, and the remaining profits shall be set aside for or reversal of special reserve, plus accumulated retained earnings of the previous year, in accordance with the laws, regulations, or the business requirements. Any further remaining unappropriated earnings after the distribution of stock dividends of preferred shares shall be distributed in accordance with the proposal submitted by the Board, for approval at a shareholders' meeting.

The distributable dividends and bonuses in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the

Board of Directors attended by two-thirds of the total number of directors and in addition thereto a report of distribution as the above mentioned shall be submitted to the shareholders' meeting.

As the company has had no deficits, the legal reserve and capital surplus in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors, in accordance with Article 241 of the Company Act, and in addition thereto a report of them shall be submitted to the shareholders' meeting.

The company adopts a dividend distribution policy whereby only surplus profits of the Company shall be distributed to shareholders, and considers the impact on the diluted of earning per share and return on equity, according to the company's capital budget plan, and working capital requirement in the future. It is stipulated that the dividends shall be distributed no less than 30% of the net profit after tax for the current year after offsetting for the accumulated deficit and the deduction of legal reserve and special reserve, of which the cash dividends shall not be lower than 10% of the total shareholders' dividends distributed for the same year.

## Chapter VII Supplementary Provisions

Article 20 : In regard to all matters not provided for in these Articles of Incorporation, the Company Act shall govern.

Article 21 : Articles of Incorporation were enacted on June 9, 1980.

The 1st amendment was made on March 10, 1982.

The 2nd amendment was made on April 18, 1982.

The 3rd amendment was made on October 10, 1983.

The 4th amendment was made on May 14, 1985.

The 5th amendment was made on October 30, 1986.

The 6th amendment was made on December 15, 1989.

The 7th amendment was made on August 21, 1990.

The 8th amendment was made on June 29, 1995.

The 9th amendment was made on February 1, 1996.

The 10th amendment was made on June 26, 1997.

The 11th amendment was made on November 7, 1997.  
The 12th amendment was made on June 18, 1998.  
The 13th amendment was made on June 15, 1999.  
The 14th amendment was made on May 22, 2000.  
The 15th amendment was made on May 10, 2001.  
The 16th amendment was made on May 14, 2002.  
The 17th amendment was made on June 25, 2003.  
The 18th amendment was made on June 15, 2004.  
The 19th amendment was made on June 14, 2005.  
The 20th amendment was made on June 14, 2006.  
The 21st amendment was made on June 13, 2007.  
The 22nd amendment was made on June 10, 2009.  
The 23rd amendment was made on June 14, 2010.  
The 24th amendment was made on June 15, 2012.  
The 25th amendment was made on June 8, 2016.  
The 26th amendment was made on June 13, 2019.  
The 27th amendment was made on June 10, 2020.  
The 28th amendment was made on August 4, 2021.  
The 29th amendment was made on May 26, 2022.  
The 30th amendment was made on May 22, 2025.

## **【Appendix IV】**

### **Zero One Technology Co., Ltd. Guidelines Governing Election of Directors**

- Article 1 Elections of directors of the company shall be conducted in accordance with these rules.
- Article 2 The cumulative voting method shall be used for election of the directors at this Corporation. Each share will have voting rights in number equal to the directors or supervisors to be elected and may be cast for a single candidate or split among multiple candidates.
- Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in the Company Act, with voting rights separately calculated for independent and non-independent director positions.
- Article 3 Directors of the company to be elected at the shareholders meeting from among the candidate list. Those receiving ballots representing the highest numbers of voting rights will be elected as directors sequentially according to their respective numbers of votes, which shall be as specified in this Corporation's articles of incorporation.
- When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.
- Article 4 Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel.
- Article 5 The ballot box used for voting shall be prepared by this Company and checked in public by the person to check the ballots before voting.
- Article 6 A ballot shall be printed as well as issued by the company, numbered according to the meeting attendance card number and the corresponding number of votes shall be noted on the ballot.
- Article 7 Only one candidate's name may be filled in on each ballot. To vote for a candidate who is a shareholder, a voter shall clearly fill in the candidate's account name and shareholder account number in the "Candidate" space on the ballot; for a candidate who is not a shareholder, the voter shall clearly fill in the candidate's name and national ID number or passport number. However, if a candidate is a government agency or juristic person shareholder, the name of the government agency or juristic person shareholder, or the name of the government agency or juristic person shareholder together with the name of its representative, shall be clearly filled in in the "Candidate" space on the ballot. When

there are multiple representatives, the names of each respective representative shall be filled.

- Article 8 A ballot shall be construed as null and void under the following conditions:
1. The elector has failed to use the ballot prepared by the board of directors.
  2. Blank ballots not completed by the voter.
  3. The writing is unclear and illegible.
  4. If the candidate is a shareholder of the Company, the name or shareholder's number of the candidate filled in the ballot is inconsistent with the shareholders' register.  
If the candidate is not a shareholder of this Company, the name or ID number of the candidate filled in the ballot is incorrect.
  5. Ballots with other written characters in addition to candidate's name, shareholder's number (ID number) and the number of votes cast for the candidate.
  6. The name of the candidates filled in the ballots being the same as another candidate's name and the respective shareholder's numbers (ID numbers) not being indicated to distinguish them.
  7. The names of two or more candidates are filled in on the same ballot.
- Article 9 The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site of the shareholders' meeting.  
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.
- Article 10 The company shall issue a notice of election to each elected director.
- Article 11 (deleted).
- Article 12 All matters not covered by these Rules shall be subject to the Company Act, and the company's Articles of Incorporation, any other applicable laws or regulations.
- Article 13 These Rules and any revision thereof shall become effective after approval at the shareholders' meeting.

## 【Appendix V】

### Shareholding of Directors

- (1) The paid-up capital of the Company stands at NT\$ 1,670,052,120 with 167,005,212 shares.
- (2) In accordance with Article 26 of the Securities and Exchange Act, and Article 2 of Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies :
1. Total minimum number of shares required to be held by the directors : 10,020,313 shares.
  2. In compliance with legal requirements, the Company has set up an Audit Committee. Therefore, it is not applicable to state the number of shares required to be held by the supervisors.
- (3) As of the book closure date, shareholding information of directors and was as follows :

Date for the shareholders' meeting : 2026/05/27

Title	Name	Current Shareholding (Shares)	Current Shareholding(%)
Chairman	Chia Hsin Lin (Peter Lin)	4,983,292	2.98%
Director	Morris Jiang	2,683,735	1.61%
Director	Asia World Electro-Communication Co., Ltd.	1,340,000	0.80%
Director	Nancy Huang	580,962	0.35%
Director	WPG Holdings Limited	12,000,000	7.19%
Independent Director	Ming-Hsiung Wu	-	0.00%
Independent Director	Mandy Huang	-	0.00%
Independent Director	Simon Yeh	-	0.00%
Holdings of all Directors		21,587,989	12.93%