



O-TA Precision Industry CO.,LTD.



2026

General Shareholders' Meeting

Meeting Handbook

O-TA Precision Industry meeting handbook is available at <https://mops.twse.com.tw>

Meeting Time: 9:00 a.m., Friday, May 29, 2026

Venue: No. 8, Jianfu Rd., Neipu Township, Pingtung County 912018, Taiwan (R.O.C.)
"Cultural and Creative Aesthetics Center on the first floor of O-TA Precision Industry Company"

Convening Method: Physical shareholders' meeting.



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One. Meeting Procedure

O-TA Precision Industry Co., Ltd.

Meeting Procedure of 2026 General Shareholders' Meeting

- I. Call Meeting to Order
- II. Chairman's Address
- III. Report Items
- IV. Proposals
- V. Matters for Discussion
- VI. Extraordinary Motions
- VII. Adjournment

Two. Meeting Agenda

O-TA Precision Industry Co., Ltd.

Meeting Agenda of 2026 General Shareholders' Meeting

Convening Method: Physical Shareholders' Meeting

Meeting time: 9:00 a.m., Friday, May 29, 2026

Meeting venue: No. 8, Jianfu Rd., Neipu Township, Pingtung County "Cultural and Creative Aesthetics Center on the first floor of O-TA Precision Industry Co., Ltd."

I. Call meeting to order

II. Chairman's Address

III. Report items:

1. 2025 Business Report
2. 2025 Audit Committee's Review Report
3. 2025 Cash Dividend Distribution from Earnings Report
4. 2025 Employee and Director Remuneration Distribution Report
5. 2025 Execution of Financial and Business Matters with Related Parties

IV. Proposals

1. Proposal of the 2025 Business Report and Financial Statements
2. Proposal of the 2025 Earnings Distribution

V. Matters for Discussion

1. Amendment to the Company's "Rules of Procedure for Shareholders' Meetings"

VI. Extraordinary Motions

VII. Adjournment

Three. Report Items

Item I: 2025 Business Report

Explanation: The Company's business overview for 2025 and business plan for 2026 are reported to our shareholders as follows:

Business Report

Dear all:

Thank you for your long-time attention, care, support, and feedback for O-TA.

O-TA maintained stable operations and delivered strong results in line with expectations, despite the impact of U.S.–China trade relations. In 2025, revenue amounted to NT\$4.632 billion, comparable to NT\$4.637 billion recorded in the previous year. Net income for the year totaled NT\$0.472 billion, a slight 0.4% decrease from NT\$0.474 billion last year. Earnings per share (EPS) reached NT\$5.63, remaining above NT\$5.00, comparable to EPS of NT\$5.66 in the previous year! O-TA has gained the strong confidence of its brand customers, and new development projects with customers continue to move forward, supporting expectations for stable sales performance.

The Company's operation policy, 2025 operating results, important sales and production policy, future development strategies are reported as follows:

I. Operation Policy:

Strengthening Dual Production Bases; driving lean innovation; pursuing sustainable development.

II. 2025 Operating Results

(I) Business plan implementation results of 2025

In 2025, the Company recorded a consolidated operating revenue of NT\$4,632,261 thousand; consolidated post-tax profit of NT\$472,152 thousand; and basic earnings per share after tax NT\$5.63.

(II) Implementation of budget: The Company did not disclose its financial forecast for 2025. Therefore, no budgeting information was provided.

(III) An analysis of financial performance and profitability is as follows:

1. Financial performance

Unit: NT\$ thousand; %

Item		Year	2025	2024	Differences (%)
Revenue and Expenditure	Operating revenue		4,632,261	4,637,473	-0.11
	Operating costs		3,777,113	3,898,847	-3.12
	Gross profit (loss) from operations		855,148	738,626	15.78
	Operating expenses		396,558	337,580	17.47
	Net operating income (loss)		458,590	401,046	14.35
	Non-operating income and expenses		131,829	178,818	-26.28
	Profit (loss) from continuing operations before tax		590,419	579,864	1.82
	Profit (loss) from continuing operations		472,152	474,283	-0.45

Item	Year	2025	2024	Differences (%)
	Profit (loss)		472,152	474,283
Profit (loss), attributable to owners of parent		472,152	474,283	-0.45

2. Profitability analysis

Item	Year	2025	2024
	Solvency analysis	Current ratio (%)	261.85%
Quick ratio (%)		210.28%	345.39%
Times interest earned (Times)		39.55	66.40
Profitability analysis	Return on assets (%)	8.67%	9.10%
	Return on equity (%)	11.26%	11.79%
	Pre-tax income to paid-in capital ratio (%)	70.46%	69.20%
	Net margin (%)	10.19%	10.23%
	Earnings per share (\$)	5.63	5.66

(IV) 2025 R&D status

The 2025 R&D results are as follows:

1. New material technologies and mass production results for golf club heads: continuous development of high-strength titanium alloy plates, high-strength titanium-based casting materials, high-strength iron-based plates, high-strength iron-based casting materials, variable hardness casting materials, high-strength with low density materials and other high-strength plates.
2. Results of new structure and new design and mass production of golf club head: the golf club head structure design and manufacturing method of composite materials, exterior design of heterogeneous materials, the combination structure of heterogeneous materials, the application and production method, and the high-performance golf club head structure design, etc.
3. Development and mass production of golf club heads simulation analysis technology: covering high MOI structure, adjustable center of gravity, high COR, weight margin, acoustic enhancement, expanded sweet spot, structural stress, and aerodynamics, enabling the precise prediction of various performance characteristics during product design.
4. Patents: 7 patents were granted in 2025 (as of March 31, 2026), including Taiwan invention patents for “Method for processing striking surface of golf club head,” “Composite material golf club head,” “Composite material golf club head,” “Golf club head and manufacturing method the same,” and “Golf club head;” the U.S. invention patent for “Carbon-fiber composite golf club head;” the China invention patent for “Method for manufacturing a multi-piece golf club head.” A total of 16 patent applications are under review.

III. Important sales and production policy:

(I) Strengthening dual production bases to enhance supply resilience

Through the complementary deployment of existing production facilities and the new Vietnam plant, the Company enhances production scheduling flexibility and supply stability while diversifying delivery timelines and operational risks.

(II) Differentiated operation and strategic order acceptance

Leveraging differentiated manufacturing and technological capabilities as its core strengths, the Company adopts a strategic approach to order selection to balance order quality, risk structure, and

overall capacity allocation.

(III) Maintaining key customer relationships while prudently expanding the customer base

The Company strengthens partnerships with key existing customers while prudently expanding its customer base in response to market conditions, maintaining stable operational scale and business momentum.

(IV) Lean R&D management and stable production processes

The Company continues to refine its R&D management mechanisms, strengthens process standardization and full-process quality stability, and enhances production efficiency and product consistency.

(V) Strengthening production and sales integration and supply chain collaboration

The Company continues to strengthen production and sales integration and supply chain collaboration, improve pre-production preparation capabilities, and enhance flexibility in responding to demand fluctuations.

(VI) Promoting low-carbon and smart manufacturing

Based on operational needs, the Company progressively introduces low-carbon and smart manufacturing processes and strengthens green manufacturing management across the supply chain.

(VII) Market-oriented technology roadmap and automation applications

Guided by market demand, the Company advances its technology roadmap and progressively strengthens proprietary core technologies and automation capabilities.

(VIII) Promoting talent sustainability and organizational collaboration

The Company develops key talent and stabilizes workforce allocation on production lines, enhancing the organization's ability to respond quickly and flexibly through effective collaboration.

(IX) Integrating ESG into production, sales, and operations management

The Company implements energy conservation and carbon reduction initiatives and progressively introduces reduction, recycling, and substitution measures throughout the production process, promoting green R&D, green manufacturing, and green living while fulfilling its corporate social responsibilities.

IV. Future development strategies of the Company

In response to changes in the global economic environment, industry competition, and supply chain structures, the Company's future development strategy focuses on prudent operations, strengthening core capabilities, and enhancing operational resilience. The Company allocates resources prudently while balancing growth momentum and risk management, thereby ensuring long-term sustainable development.

(I) Deepening core positioning and building a competitive manufacturing system

With Taiwan as the core hub for design, R&D, sales, and management, the Company continues to integrate its design, R&D, and operational management capabilities. In response to customer needs, the Company strategically optimizes its production footprint to progressively build flexible and competitive manufacturing bases. Through the continuous enhancement of manufacturing management, logistics management, and innovation and R&D capabilities, the Company enhances product value and service capabilities, further strengthening its differentiated position in the market.

(II) Advancing sustainable management and strengthening long-term corporate value

The Company continues to promote the principles of sustainable management and implements ESG-related management practices, progressively integrating environmental, social, and governance principles into its operations and decision-making processes while fulfilling its corporate social

responsibilities. Through prudent management and continuous improvement, the Company strives to create long-term, balanced value for customers, employees, shareholders, and society in the premium consumer lifestyle products and sporting equipment sectors.

(III) Lean operations management and strengthening core competitiveness

Guided by the corporate philosophy of “Integrity and Practicality; R&D and Innovation; Sustainable Development; and Serving the People,” the Company continues to promote lean management across its entire operations process, focusing on key dimensions such as quality, delivery, cost, service, and innovation. These efforts enhance management efficiency and organizational collaboration, enabling the Company to build sustainable and enduring core competitiveness amid an increasingly uncertain business environment.

(IV) Advancing design and manufacturing services to generate sustainable long-term returns

The Company continues to advance its development as a “design and manufacturing service” provider, adopting a customer-oriented approach to deliver “collaborative design,” “performance simulation,” and “high value-added” “customized” design and manufacturing services. By combining integrated end-to-end production capabilities, lean operations process management, and the application of automation technologies, the Company shares market-competitive R&D results with customers as appropriate, builds long-term partnerships, and steadily generates sustainable long-term returns.

Looking ahead, in implementing its 2026 business plan, the Company will proceed in accordance with its established production and sales policies and long-term development direction, prudently responding to changes in the external environment while steadily advancing its operational initiatives and continuing to enhance overall operational efficiency. Building on a foundation of prudent operations and sound governance, the Company works together with employees, partners, and shareholders to create long-term value and generate overall benefits for the Company, society, and its stakeholders.

We would like to wish you good health and all the best.

Chairman LEE, KUNG-WEN

President HSU, JUNG-MIN

Accounting officer LEE, CHUNG-MU

Item II: 2025 Audit Committee's Review Report

Explanation: The Board of Directors has audited the Company's financial statements for 2025, and the Audit Committee has reviewed them and concluded that there have been no irregularities. Therefore, a review report was issued as follows:

O-TA Precision Industry Co., Ltd.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 business report, financial statements (including the consolidated financial statements), and proposal for earnings distribution. CHEN, CHENG-CHU CPA and LEE, FANG-WEN CPA of Ernst & Young Taiwan audited the Company's financial statements and has issued an audit report.

The foregoing business report, financial statements (including the consolidated financial statements), and proposal for earnings distribution have been reviewed and determined to be correct and accurate by the Audit Committee members. According to Article 219 of the Company Act,

We hereby submit this report.

To

O-TA Precision Industry Co., Ltd. 2026 General Shareholders' Meeting

Chairman of Audit Committee: KO, TSUNG-LI

March 6, 2026

Item III: 2025 Cash Dividend Distribution from Earnings Report

Explanation:

1. In accordance with Article 26 of the Company's Articles of Incorporation, the Board of Directors is authorized to resolve the distribution of cash dividends, in whole or in part, and then report the same to the General Shareholders' Meeting.
2. After appropriating the legal reserve from the Company's 2025 earnings, regarding the rest of the accumulated undistributed earnings, NT\$360,340,000 (NT\$4.3 per share) is proposed to be distributed to shareholders as cash dividends in accordance with the Company's Articles of Incorporation. Please refer to appendix 2, page 27 of this meeting handbook for the 2025 disposition of earnings.
3. Regarding the dividend distribution policy, the dividend shall be distributed based on shareholders' shareholding ratio as recorded in the register of shareholders on the ex-dividend date, and shall be calculated to the nearest dollar (round down to nearest integer). Chairman of the Board is authorized to appoint specific personnel to adjust fractional dividends less than NT\$1.
4. This proposal has been approved by the Board of Directors and the chairman of the Board is authorized to set the ex-dividend record date, payment date and other related matters. If there is a subsequent change in the percentage of dividend distribution to shareholders due to a change in the number of the Company's outstanding common shares, the chairman of the Board will also be fully authorized to handle such matter.

Item IV: 2025 Employee and Director Remuneration Distribution Report

Explanation:

1. The remuneration to employees and directors for 2025 was approved by the Board of Directors on March 6 2026.
2. The employees' remuneration of NT\$41,714,405 and directors' remuneration of NT\$9,626,401 for 2025 were both paid in cash, and the amounts were not different from the expenses recognized in 2025.

Item V: 2025 Execution of Financial and Business Matters with Related Parties

Explanation:

1. According to the provision of Article 9-1 of the "Rules Governing Financial and Business Matters Between the Company and Its Related Parties" of the Company, for the transaction of sale of goods of the Company to related parties, when the whole-year transaction amount is expected to reach 5 percent of the Company's consolidated total assets in the most recent period or consolidated net operating income of the in the most recent year, it shall be approved by the Board of Directors and reported to the General Shareholders' Meeting.
2. With regard to the transaction of sale of goods of the Company to the related party TAGA CO., LTD. in 2025, the whole-year transaction maximum amount of NT\$767,320 thousand and the transaction price calculation principle were reviewed and approved by the Board of Directors on March 11, 2025.

3. In 2025, the actual sales amount of NT\$350,784 thousand reached more than 5 percent of the whole-year consolidated operating income of the Company but was less than the whole-year transaction maximum amount approved by the Board of Directors. Please refer to appendix 3 on page 28 of this meeting handbook for relevant information.

Four. Proposals

Item I: (Proposed by the Board of Directors)

Proposal: Proposal of the 2025 Business Report and Financial Statements.

Explanation:

1. CHEN, CHENG-CHU CPA and LEE, FANG-WEN CPA of Ernst & Young Taiwan audit the Company's 2025 consolidated financial statements and parent company only financial statements, and they have issued an audit report.
2. For 2025 business report, independent auditors' audit report and financial statements, please refer to page 3~6 and appendix 1 on page 11~26 of this meeting handbook.
3. The 2025 business report and financial statements have been approved by the Board of Directors and submitted to the Audit Committee. The Audit Committee has reviewed the report and statements and issued a review report. For details, please refer to page 7 of this meeting handbook.
4. This proposal is submitted to the General Shareholders' Meeting for adoption and approval.

Resolution:

Item II: (Proposed by the Board of Directors)

Proposal: Proposal of the 2025 Earning Distribution.

Explanation:

1. The 2025 distribution of earnings has been approved by the Board of Directors and reviewed by the Audit Committee. For details, please refer to appendix 2 on page 27 of this meeting handbook.
2. This proposal is submitted to the General Shareholders' Meeting for adoption and approval.

Resolution:

Five. Matters for Discussion

Proposal I: (Proposed by the Board of Directors)

Cause: Amendment to the Company's "Rules of Procedure for Shareholders' Meetings"

Explanation:

1. In accordance with the Taipei Exchange Public Announcement No. Securities-TPEX-Surveillance-11500549052 dated March 16, 2026, and in line with the Company's practical needs, relevant provisions of the Company's "Rules of Procedure for Shareholders' Meetings" are proposed to be amended.
2. For the comparison table for the amendment to the "Rules of Procedure for Shareholders' Meetings" please refer to appendix 4 and 5 on page 29~43 of this meeting handbook.
3. This proposal is submitted to the General Shareholders' Meeting for approval.

Resolution:

Six. Extraordinary Motions

Seven. Adjournment

Appendix 1. Independent Auditors' Audit Report and Financial Statements

Independent Auditors' Review Report

O-TA Precision Industry Co., Ltd.

Auditor's Opinion

We have audited the consolidated balance sheet of O-TA Precision Industry Co., Ltd. and its subsidiaries (collectively the "Group" hereinafter) as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, consolidated statement of changes in equity, and consolidated cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the section titled "Auditors' Responsibilities for the Audit of the Consolidated Financial Statements" in 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 Group's 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.

Allowance for Accounts Receivable

The net value of consolidated accounts receivable as of December 31, 2025 for O-TA Precision Industry Co., Ltd. and its subsidiaries amounted to NT\$912,574 thousand, accounted for 16% of the Group's total assets, and

was therefore material to the Group's consolidated financial statements. Since the assessment of the allowance for doubtful accounts involves judgment as to whether it appropriately reflects the credit risk of accounts receivable, and that the appropriateness of the provisioning policy involves significant management judgment, we have therefore identified this matter as a key audit matter.

Our audit procedures included, but were not limited to, evaluating the effectiveness of internal controls established by management over accounts receivable; assessing the appropriateness of the policy for recognizing the allowance for doubtful accounts, including obtaining an understanding of the information used by management to estimate expected loss rates based on historical experience, current market conditions, and forecasts of future economic conditions; testing the underlying data of the aging analysis by inspecting supporting documents on a sample basis to verify their accuracy; analyzing trends in the allowance for doubtful accounts and the turnover of accounts receivable; and selecting samples to perform confirmations of accounts receivable and reviewing subsequent receipts to assess their recoverability. We also considered the appropriateness of the disclosures related to the impairment losses on accounts receivable in Notes (IV), (V), and (VI) of the consolidated financial statements of O-TA Precision Industry Co., Ltd. and its subsidiaries.

Inventories Valuation

The net inventory as of December 31, 2025 for O-TA Precision Industry Co., Ltd. and its subsidiaries amounted to NT\$709,852 thousand, accounting for 12% of total consolidated assets, which is considered material to the consolidated financial statements. The Group's main finished products and work-in-progress are highly customized products, so the net realizable value of slow-moving or obsolete inventories involves significant judgments by management. As a result, we have identified inventory valuation as a key audit matter.

Our audit procedures included, but were not limited to, understanding and testing the effectiveness of the internal control system established by management over inventories, including the transfer of inventory costs; evaluating management's stock-taking plan by selecting significant inventory locations to observe the inventory counting procedures and ensure the quantity and condition of the inventories; sampling to verify whether the inventory aging table accurately presents the aging ranges and analyzing whether the changes within each range are reasonable; assessing the provision rate for price decline and obsolescence losses; and recalculating the allowance for inventory obsolescence losses based on the obsolescence provision rate applicable to each inventory aging range. We also considered the appropriateness of the inventory disclosures in Notes (IV), (V), and (VI) to the consolidated financial statements of O-TA Precision Industry Co., Ltd. and its subsidiaries.

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

Management is responsible for the preparation and fairly 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 Interpretations and SIC Interpretations 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 these consolidated financial statements that are free from material misstatements, whether due to fraud or errors.

In preparing the consolidated financial statements, management is responsible for assessing the ability of

O-TA Precision Industry Co., Ltd. and its subsidiaries 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 O-TA Precision Industry Co., Ltd. and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) of O-TA Precision Industry Co., Ltd. and its subsidiaries are responsible for overseeing the financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

The 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatements 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 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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal controls.
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 purpose of expressing an opinion on the effectiveness of internal controls at O-TA Precision Industry Co., Ltd. and its subsidiaries.
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 the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of O-TA Precision Industry Co., Ltd. and its subsidiaries 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 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 O-TA Precision Industry Co., Ltd. and its subsidiaries to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements present the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and 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 on.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of O-TA Precision Industry Co., Ltd. and its subsidiaries for the year ended December 31, 2025 and are therefore the key matters. We describe these matters in our auditor's 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.

Others

The Parent Company Only Financial Statements for 2025 and 2024 of the Company were audited by other CPAs, who then issued an independent auditors' report containing an unqualified opinion for reference.

Ernst & Young Taiwan
Approved by the competent authority for public issuance of the
Company's financial statements.
Audit Certification Number: Order No. Financial-Supervisory-
Securities-VI-0970038990 of the Financial Supervisory
Commission
Audit Certification Number: Order No. Financial-Supervisory-
Securities-Auditing-1010045851 of the Financial Supervisory
Commission

CHEN, CHENG-CHU

Accountant:

LEE, FANG-WEN

March 6, 2026

O-TA Precision Industry Co., Ltd. and Subsidiaries
Consolidated Balance Sheets
As of December 31, 2024 and 2025

Unit: NTS thousand

Assets			December 31, 2025		December 31, 2024	
Code	Accounting Items	Notes	Amount	%	Amount	%
	Current Assets					
1100	Cash and cash equivalents	(IV)/(VI).1	\$2,367,673	41	\$2,755,733	51
1150	Notes receivable, net	(IV)/(VI).12	-	-	50	-
1170	Accounts receivable, net	(IV)/(VI).3&12	895,777	16	671,015	13
1180	Accounts receivable - related parties, net	(IV)/(VI).3&12/(VII)	16,797	-	8,495	-
1200	Other receivables		27,362	-	38,940	1
1210	Other receivables - related parties	(VII)	1	-	1	-
1220	Current tax assets		2,123	-	-	-
130x	Inventory	(IV)/(VI).4	709,852	12	556,739	10
1410	Prepayments		102,009	2	50,612	1
1470	Other current assets	(VIII)	924	-	500	-
11xx	Total current assets		<u>4,122,518</u>	<u>71</u>	<u>4,082,085</u>	<u>76</u>
	Non-current assets					
1517	Financial assets at fair value through other comprehensive income - non-current	(IV)/(VI).2	93,857	2	95,867	2
1600	Property, plant, and equipment	(IV)/(VI).5	1,401,304	24	1,004,243	19
1755	Right-of-use assets	(IV)/(VI).13	117,384	2	104,300	2
1780	Intangible assets	(IV)/(VI).6	35,129	1	37,932	1
1840	Deferred tax assets	(IV)/(VI).17	20,186	-	20,090	-
1975	Net defined benefit asset - non-current	(IV)/(VI).9	2,933	-	-	-
1900	Other non-current assets		21,350	-	21,502	-
15xx	Total non-current assets		<u>1,692,143</u>	<u>29</u>	<u>1,283,934</u>	<u>24</u>
1xxx	Total assets		<u>\$5,814,661</u>	<u>100</u>	<u>\$5,366,019</u>	<u>100</u>

Liabilities and Equity			December 31, 2025		December 31, 2024	
Code	Accounting Items	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term borrowings	(IV)/(VI).7	\$669,660	11	335,000	6
2150	Notes payable		147	-	113	-
2170	Accounts payable		326,403	6	222,437	4
2180	Accounts payable - related parties	(VII)	30	-	74	-
2200	Other payables	(VI).8	399,657	7	338,600	6
2230	Current tax liabilities	(IV)	114,633	2	77,123	2
2280	Lease liabilities - current	(IV)/(VI).13	42,281	1	29,023	1
2300	Other current liabilities		21,578	-	3,651	-
21xx	Total current liabilities		<u>1,574,389</u>	<u>27</u>	<u>1,006,021</u>	<u>19</u>
	Non-current liabilities					
2570	Deferred tax liabilities	(IV)/(VI).17	40,320	1	115,576	2
2580	Lease liabilities - non-current	(IV)/(VI).13	28,676	-	26,609	-
2640	Net defined benefit liabilities - non-current	(IV)/(VI).9	-	-	198	-
2670	Other non-current liabilities		90	-	228	-
25xx	Total non-current liabilities		<u>69,086</u>	<u>1</u>	<u>142,611</u>	<u>2</u>
2xxx	Total liabilities		<u>1,643,475</u>	<u>28</u>	<u>1,148,632</u>	<u>21</u>
	Equity attributable to owners of parent					
3100	Share Capital	(IV)/(VI).10				
3110	Ordinary share		838,000	15	838,000	16
3200	Capital surplus		101,239	2	101,239	2
3300	Retained earnings					
3310	Legal reserves		1,210,360	21	1,162,354	22
3350	Unappropriated retained earnings		1,888,427	32	1,823,464	34
	Total retained earnings		<u>3,098,787</u>	<u>53</u>	<u>2,985,818</u>	<u>56</u>
3400	Other equity		133,160	2	292,330	5
31xx	Total equity attributable to owners of parent		<u>4,171,186</u>	<u>72</u>	<u>4,217,387</u>	<u>79</u>
3xxx	Total equity		<u>4,171,186</u>	<u>72</u>	<u>4,217,387</u>	<u>79</u>
	Total liabilities and equity		<u>\$5,814,661</u>	<u>100</u>	<u>\$5,366,019</u>	<u>100</u>

(Please refer to the Notes for the Consolidated Financial Statements)

Chairman: LEE, KUNG-WEN

Manager: HSU, JUNG-MIN

Accounting Supervisor: LEE, CHUNG-MU

O-TA Precision Industry Co., Ltd. and Subsidiaries
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024

Unit:NT\$ Thousand

Code	Accounting Items	Notes	For the years ended December 31, 2025		For the years ended December 31, 2024	
			Amount	%	Amount	%
4000	Operating revenue	(IV)/(VI).11/(VII)	\$4,632,261	100	\$4,637,473	100
5000	Operating costs	(IV)/(VI).4&6&9&13&14/(VII)	(3,777,113)	(81)	(3,898,847)	(84)
5900	Operating gross profit		855,148	19	738,626	16
6000	Operating expense	(IV)/(VI).6&9&13&14/(VII)				
6100	Selling and marketing expenses		(83,678)	(2)	(77,705)	(2)
6200	Administrative expenses		(285,951)	(6)	(235,973)	(5)
6300	Research and development expense		(27,720)	(1)	(25,111)	-
6450	Expected credit impairment (loss) gain	(IV)/(VI).12	791	-	1,209	-
	Total operating expense		(396,558)	(9)	(337,580)	(7)
6900	Operating income		458,590	10	401,046	9
7000	Non-operating income and expenses	(IV)/(VI).15/(VII)				
7100	Interest income		97,166	2	123,660	3
7010	Other income		8,477	-	18,375	-
7020	Other gains and losses		41,503	1	45,649	1
7050	Finance costs		(15,317)	-	(8,866)	-
	Total non-operating income and expenses		131,829	3	178,818	4
7900	Profit before tax		590,419	13	579,864	13
7950	Income tax expense	(IV)/(VI).17	(118,267)	(3)	(105,581)	(3)
8000	Profit from continuing operations		472,152	10	474,283	10
8200	Current net profit		472,152	10	474,283	10
8300	Other comprehensive income	(VI).16&17				
8310	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plans		1,446	-	7,223	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss		(289)	-	(1,445)	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translating the financial statements of foreign operations		(157,562)	(3)	271,871	6
8367	Unrealized gains or losses on debt instrument investments measured at fair value through other comprehensive income		(2,010)	-	1,219	-
8399	Income tax relating to items that may be reclassified to profit or loss		402	-	(244)	-
	Other comprehensive income (net income)		(158,013)	(3)	278,624	6
8500	Total comprehensive income		314,139	7	752,907	16
8600	Net profit attributable to					
8610	owners of parent		\$472,152	10	\$474,283	10
8700	Total comprehensive income attributable to					
8710	owners of parent		\$314,139	7	\$752,907	16
	Earnings per share (\$)	(VI).18				
9750	Basic earnings per share		\$5.63		\$5.66	
9850	Diluted earnings per share		\$5.60		\$5.62	

(Please refer to the Notes for the Consolidated Financial Statements)

Chairman: LEE, KUNG-WEN

Manager: HSU, JUNG-MIN

Accounting Supervisor: LEE, CHUNG-MU

O-TA Precision Industry Co., Ltd. and Subsidiaries
Consolidated Statements of Changes in Equity
For the years ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code	Item	Equity attributable to owners of parent						Total	Total equity
		Ordinary share	Capital surplus	Retained earnings		Other equity			
				Legal reserves	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income		
		3100	3200	3310	3350	3410	3420	31XX	3XXX
A1	Balance as January 1, 2024	\$838,000	\$101,239	\$1,121,747	\$1,744,350	\$66,841	(\$47,357)	\$3,824,820	\$3,824,820
	Appropriation and distribution of earnings for 2023								
B1	Legal reserve appropriated	-	-	40,607	(40,607)	-	-	-	-
B5	Cash dividends of ordinary share	-	-	-	(360,340)	-	-	(360,340)	(360,340)
D1	Net Profit for the years ended December 31, 2024	-	-	-	474,283	-	-	474,283	474,283
D3	Other comprehensive income for the years ended December 31, 2024	-	-	-	5,778	271,871	975	278,624	278,624
D5	Total comprehensive income	-	-	-	480,061	271,871	975	752,907	752,907
Z1	Balance as December 31, 2024	\$838,000	\$101,239	\$1,162,354	\$1,823,464	\$338,712	(\$46,382)	\$4,217,387	\$4,217,387
A1	Balance as January 1, 2025	\$838,000	\$101,239	\$1,162,354	\$1,823,464	\$338,712	(\$46,382)	\$4,217,387	\$4,217,387
	Appropriation and distribution of earnings for 2024								
B1	Legal reserve appropriated	-	-	48,006	(48,006)	-	-	-	-
B5	Cash dividends of ordinary share	-	-	-	(360,340)	-	-	(360,340)	(360,340)
D1	Net Profit for the years ended December 31, 2025	-	-	-	472,152	-	-	472,152	472,152
D3	Other comprehensive income for the years ended December 31, 2025	-	-	-	1,157	(157,562)	(1,608)	(158,013)	(158,013)
D5	Total comprehensive income	-	-	-	473,309	(157,562)	(1,608)	314,139	314,139
Z1	Balance as December 31, 2025	\$838,000	\$101,239	\$1,210,360	\$1,888,427	\$181,150	(\$47,990)	\$4,171,186	\$4,171,186

(Please refer to the Notes for the Consolidated Financial Statements)

Chairman: LEE, KUNG-WEN

Manager: HSU, JUNG-MIN

Accounting Supervisor: LEE, CHUNG-MU

O-TA Precision Industry Co., Ltd. and Subsidiaries
Consolidated Statements of Cash Flows
For the years ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code	Item	For the years ended December 31, 2025	For the years ended December 31, 2024
		Amount	Amount
AAAA	Cash flows from operating activities:		
A10000	Profit before tax	\$590,419	\$579,864
A20000	Adjustments:		
A20010	Income and expense items:		
A20100	Depreciation expense	157,173	163,860
A20200	Amortization expense	2,593	2,674
A20300	Expected credit impairment loss (gain)	(791)	(1,209)
A20900	Interest expense	15,317	8,866
A21200	Interest income	(97,166)	(123,660)
A22500	Loss (gain) on disposal and retirement of property, plant, and equipment	(638)	(1,349)
A24100	Unrealized foreign exchange loss (gain)	(6,561)	(7,510)
A30000	Changes in operating assets/liabilities:		
A31130	Notes receivable	50	(50)
A31150	Accounts receivable	(222,131)	5,950
A31160	Accounts receivable - related parties	(8,401)	18,453
A31180	Other receivables	7,935	1,342
A31190	Other receivables - related parties	—	(1)
A31200	Inventory	(176,247)	135,537
A31230	Prepayments	(52,688)	(1,457)
A31240	Other current assets	(424)	—
A32130	Note payable	34	38
A32150	Accounts payable	110,355	(31,856)
A32160	Accounts payable - related parties	(44)	66
A32180	Other payables	45,485	(17,824)
A32230	Other current liabilities	17,928	581
A32240	Net defined benefit liabilities	(1,685)	(1,445)
A33000	Cash inflows from operations	380,513	730,870
A33100	Interest received	99,530	126,350
A33300	Interest paid	(8,206)	(5,622)
A33500	Income tax paid	(154,248)	(160,575)
AAAA	Net cash inflow used in operating activities	317,589	691,023
BBBB	Cash flows from investing activities:		
B02700	Acquisition of property, plant and equipment	(554,996)	(256,888)
B02800	Disposal of property, plant, and equipment	34,071	2,880
B04500	Acquisition of intangible assets	(514)	(632)
B06700	Increase in other non-current assets	—	(2,941)
B06800	Decrease in other non-current assets	20,278	—
BBBB	Net cash used in investing activities	(501,161)	(257,581)
CCCC	Cash flows from financing activities:		
C00100	Increase in short-term borrowings	334,660	—
C00200	Decrease in short-term borrowings	—	(115,000)
C04020	Repayment of lease principal	(46,310)	(51,792)
C04400	Decrease in other non-current liabilities	(129)	(234)
C04500	Cash dividends paid out	(360,340)	(360,340)
CCCC	Net cash used in financing activities	(72,119)	(527,366)
DDDD	Effect of exchange rate changes on cash and cash equivalents	(132,369)	194,082
EEEE	Increase (decrease) in cash and cash equivalents of the period	(388,060)	100,158
E00100	Cash and cash equivalents at the beginning of the period	2,755,733	2,655,575
E00200	Cash and cash equivalents at the end of the period	\$2,367,673	\$2,755,733

(Please refer to the Notes for the Consolidated Financial Statements)

Chairman: LEE, KUNG-WEN

Manager: HSU, JUNG-MIN

Accounting Supervisor: LEE, CHUNG-MU

Independent Auditors' Review Report

O-TA Precision Industry Co., Ltd.

Auditor's Opinion

We have audited the accompanying parent company only balance sheet of O-TA Precision Industry Co., Ltd. as of December 31, 2025 and 2024, the parent company only statements of comprehensive income, parent company only changes in equity, and parent company only cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of O-TA Precision Industry Co., Ltd. as of December 31, 2025 and 2024, and its parent company only financial performance and 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 Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the section titled "Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements" in our report. We are independent of O-TA Precision Industry Co., Ltd. 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 O-TA Precision Industry Co., Ltd.'s 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.

Allowance for Accounts Receivable

The net value of accounts receivable as of December 31, 2025 amounted to NT\$798,155 thousand, accounted for 11% of O-TA Precision Industry Co., Ltd.'s total assets, and was therefore material to O-TA Precision Industry Co., Ltd.'s parent company only financial statements. Since the assessment of the allowance for doubtful accounts involves judgment as to whether it appropriately reflects the credit risk of accounts receivable, and that the appropriateness of the provisioning policy involves significant management judgment, we have therefore identified this matter as a key audit matter.

Our audit procedures included, but were not limited to, evaluating the effectiveness of internal controls established by management over accounts receivable; assessing the appropriateness of the policy for recognizing the allowance for doubtful accounts, including obtaining an understanding of the information used by management to estimate expected loss rates based on historical experience, current market conditions, and forecasts of future economic conditions; testing the underlying data of the aging analysis by inspecting supporting documents on a sample basis to verify their accuracy; analyzing trends in the allowance for doubtful accounts and the turnover of accounts receivable; and selecting samples to perform confirmations of accounts receivable and reviewing subsequent receipts to assess their recoverability. We also considered the appropriateness of accounts receivable impairment loss disclosed in Notes (IV), (V), and (VI) to the parent company only financial statements of O-TA Precision Industry Co., Ltd.

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

Management is responsible for the preparation and fairly 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 the 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 Committees) 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 risk of material misstatement in 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, misstatements, 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 O-TA Precision Industry Co., Ltd.'s internal control.
3. Evaluate the appropriateness of the 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 O-TA Precision Industry Co., Ltd.'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 conclusion are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause O-TA Precision Industry Co., Ltd. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and contents of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities within O-TA Precision Industry Co., Ltd. to express an opinion on the parent company only 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 provided those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of O-TA Precision Industry Co., Ltd. for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless the 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.

Ernst & Young Taiwan

Approved by the competent authority for public issuance of the company's financial statements.

Audit Certification Number: Order No. Financial-Supervisory- Securities-VI-0970038990 of the Financial Supervisory Commission

Audit Certification Number: Order No. Financial-Supervisory- Securities-Auditing-1010045851 of the Financial Supervisory Commission

CHEN, CHENG-CHU

Accountant:

LEE, FANG-WEN

March 6, 2026

O-TA Precision Industry Co., Ltd.
Parent Company Only Balance Sheets
As of December 31, 2024 and 2025

Unit: NTS thousand

Assets			December 31, 2025		December 31, 2024	
Code	Accounting Items	Notes	Amount	%	Amount	%
	Current Assets					
1100	Cash and cash equivalents	(IV)/(VI).1	\$640,055	10	\$1,298,479	18
1150	Notes receivable, net	(IV)/(VI).13	-	-	50	-
1170	Accounts receivable, net	(IV)/(VI).3&13	783,780	11	547,369	8
1180	Accounts receivable - related parties, net	(IV)/(VI).3&13/(VII)	14,375	-	6,376	-
1200	Other receivables		4,611	-	5,874	-
1210	Other receivables - related parties	(VII)	523,826	8	288,182	4
130x	Inventory	(IV)/(VI).4	753	-	-	-
1410	Prepayments		19,952	-	19,418	-
1470	Other current assets	(VIII)	500	-	500	-
11xx	Total current assets		<u>1,987,852</u>	<u>29</u>	<u>2,166,248</u>	<u>30</u>
	Non-current assets					
1517	Financial assets at fair value through other comprehensive income - non-current	(IV)/(VI).2	93,857	1	95,867	1
1550	Investments accounted for under equity method	(IV)/(VI).5	4,746,947	68	4,806,710	67
1600	Property, plant, and equipment	(IV)/(VI).6	121,375	2	108,296	2
1755	Right-of-use assets	(IV)/(VI).14	1,163	-	24	-
1780	Intangible assets	(IV)/(VI).7	3,878	-	3,778	-
1840	Deferred tax assets	(IV)/(VI).18	10,431	-	10,140	-
1975	Net defined benefit asset - non-current	(IV)/(VI).10	2,933	-	-	-
1900	Other non-current assets		24	-	205	-
15xx	Total non-current assets		<u>4,980,608</u>	<u>71</u>	<u>5,025,020</u>	<u>70</u>
1xxx	Total assets		<u>\$6,968,460</u>	<u>100</u>	<u>\$7,191,268</u>	<u>100</u>

Liabilities and Equity			December 31, 2025		December 31, 2024	
Code	Accounting Items	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term borrowings	(IV)/(VI).8	\$450,000	6	\$335,000	5
2150	Notes payable		147	-	113	-
2170	Accounts payable		795	-	481	-
2180	Accounts payable - related parties	(VII)	1,965,379	28	2,291,434	32
2200	Other payables	(VI).9	202,539	3	151,392	2
2220	Other payables - related parties	(VII)	785	-	2,016	-
2230	Current tax liabilities	(IV)	114,633	2	74,024	-
2280	Lease liabilities - current	(IV)/(VI).14	275	-	24	-
2300	Other current liabilities		21,505	-	3,623	-
21xx	Total current liabilities		<u>2,756,058</u>	<u>39</u>	<u>2,858,107</u>	<u>39</u>
	Non-current liabilities					
2570	Deferred tax liabilities	(IV)/(VI).18	40,320	1	115,576	2
2580	Lease liabilities - non-current	(IV)/(VI).14	896	-	-	-
2640	Net defined benefit liabilities - non-current	(IV)/(VI).10	-	-	198	-
25xx	Total non-current liabilities		<u>41,216</u>	<u>1</u>	<u>115,774</u>	<u>2</u>
2xxx	Total liabilities		<u>2,797,274</u>	<u>40</u>	<u>2,973,881</u>	<u>41</u>
	Equity					
3100	Share Capital	(IV)/(VI).11				
3110	Ordinary share		838,000	12	838,000	12
3200	Capital surplus		101,239	1	101,239	1
3300	Retained earnings					
3310	Legal reserves		1,210,360	18	1,162,354	16
3350	Unappropriated retained earnings		1,888,427	27	1,823,464	26
	Total retained earnings		<u>3,098,787</u>	<u>45</u>	<u>2,985,818</u>	<u>42</u>
3400	Other equity		133,160	2	292,330	4
3xxx	Total equity		<u>4,171,186</u>	<u>60</u>	<u>4,217,387</u>	<u>59</u>
	Total liabilities and equity		<u>\$6,968,460</u>	<u>100</u>	<u>\$7,191,268</u>	<u>100</u>

(Please refer to the Notes to the Parent Company Only Financial Statements)

Chairman: LEE, KUNG-WEN

Manager: HSU, JUNG-MIN

Accounting Supervisor: LEE, CHUNG-MU

Parent Company Only Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

Unit:NT\$ Thousand

Code	Accounting Items	Notes	For the years ended December 31, 2025		For the years ended December 31, 2024	
			Amount	%	Amount	%
4000	Operating revenue	(IV)/(VI).12/(VII)	\$4,232,998	100	\$4,230,535	100
5000	Operating costs	(IV)/(VI).4&10&15/(VII)	(3,395,956)	(80)	(3,384,885)	(80)
5900	Operating gross profit		837,042	20	845,650	20
6000	Operating expense	(IV)/(VI).7&10&14&15/(VII)				
6100	Selling and marketing expenses		(36,431)	(1)	(33,832)	(1)
6200	Administrative expenses		(93,737)	(2)	(90,182)	(2)
6300	Research and development expense		(27,720)	(1)	(25,111)	(1)
6450	Expected credit impairment (loss) gain	(IV)/(VI).13	480	-	(1,216)	-
	Total operating expense		(157,408)	(4)	(150,341)	(4)
6900	Operating income		679,634	16	695,309	16
7000	Non-operating income and expenses	(IV)/(VI).16/(VII)				
7100	Interest income		39,217	1	63,604	2
7010	Other income		5,778	-	2,540	-
7020	Other gains and losses		57,333	1	(25,227)	(1)
7050	Finance costs		(8,425)	-	(5,551)	-
7070	Share of profit or loss on subsidiaries recognized using the equity method	(VI).5	(183,118)	(4)	(150,811)	(3)
	Total non-operating income and expenses		(89,215)	(2)	(115,445)	(2)
7900	Profit before tax		590,419	14	579,864	14
7950	Income tax expense	(IV)/(VI).18	(118,267)	(3)	(105,581)	(3)
8000	Profit from continuing operations		472,152	11	474,283	11
8200	Current net profit		472,152	11	474,283	11
8300	Other comprehensive income	(VI).17&18				
8310	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains (losses) on remeasurements of defined benefit plans		1,446	-	7,223	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss		(289)	-	(1,445)	-
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translating the financial statements of foreign operations		(157,562)	(4)	271,871	7
8367	Unrealized gains or losses on debt instrument investments measured at fair value through other comprehensive income		(2,010)	-	1,219	-
8399	Income tax relating to items that may be reclassified to profit or loss		402	-	(244)	-
	Other comprehensive income (net income)		(158,013)	(4)	278,624	7
8500	Total comprehensive income		\$314,139	7	\$752,907	18
	Earnings per share (\$)	(VI).19				
9750	Basic earnings per share		\$5.63		\$5.66	
9850	Diluted earnings per share		\$5.60		\$5.62	

(Please refer to the Notes to the Parent Company Only Financial Statements)

O-TA Precision Industry Co., Ltd.
Parent Company Only Statements of Changes in Equity
For the years ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code	Item	Ordinary share	Capital surplus	Retained earnings		Other equity		Total
				Legal reserves	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealised gains (losses) on financial assets measured at fair value through other comprehensive income	
		3100	3200	3310	3350	3410	3420	3XXX
A1	Balance as January 1, 2024	\$838,000	\$101,239	\$1,121,747	\$1,744,350	\$66,841	(\$47,357)	\$3,824,820
	Appropriation and distribution of earnings for 2023							
B1	Legal reserve appropriated	-	-	40,607	(40,607)	-	-	-
B5	Cash dividends of ordinary share	-	-	-	(360,340)	-	-	(360,340)
D1	Net Profit for the years ended December 31, 2024	-	-	-	474,283	-	-	474,283
D3	Other comprehensive income for the years ended December 31, 2024	-	-	-	5,778	271,871	975	278,624
D5	Total comprehensive income	-	-	-	480,061	271,871	975	752,907
Z1	Balance as December 31, 2024	\$838,000	\$101,239	\$1,162,354	\$1,823,464	\$338,712	(\$46,382)	\$4,217,387
A1	Balance as January 1, 2025	\$838,000	\$101,239	\$1,162,354	\$1,823,464	\$338,712	(\$46,382)	\$4,217,387
	Appropriation and distribution of earnings for 2024							
B1	Legal reserve appropriated	-	-	48,006	(48,006)	-	-	-
B5	Cash dividends of ordinary share	-	-	-	(360,340)	-	-	(360,340)
D1	Net Profit for the years ended December 31, 2025	-	-	-	472,152	-	-	472,152
D3	Other comprehensive income for the years ended December 31, 2025	-	-	-	1,157	(157,562)	(1,608)	(158,013)
D5	Total comprehensive income	-	-	-	473,309	(157,562)	(1,608)	314,139
Z1	Balance as December 31, 2025	\$838,000	\$101,239	\$1,210,360	\$1,888,427	\$181,150	(\$47,990)	\$4,171,186

(Please refer to the Notes to the Parent Company Only Financial Statements)

Chairman: LEE, KUNG-WEN

Manager: HSU, JUNG-MIN

Accounting Supervisor: LEE, CHUNG-MU

O-TA Precision Industry Co., Ltd.
Parent Company Only Statements of Cash Flows
For the years ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code	Item	For the years ended December	For the years ended December
		31, 2025	31,2024
		Amount	Amount
AAAA	Cash flows from operating activities:		
A10000	Profit before tax	\$590,419	\$579,864
A20000	Adjustments:		
A20010	Income and expense items:		
A20100	Depreciation expense	6,870	6,696
A20200	Amortization expense	414	423
A20300	Expected credit impairment loss (gain)	(480)	1,216
A20900	Interest expense	8,425	5,551
A21200	Interest income	(39,217)	(63,604)
A22400	Share of loss on subsidiaries recognized using the equity method	183,118	150,811
A22500	Loss (gain) on disposal and retirement of property, plant, and equipment	(613)	(1,881)
A24100	Unrealized foreign exchange loss (gain)	46,151	22,017
A30000	Changes in operating assets/liabilities:		
A31130	Notes receivable	50	(50)
A31150	Accounts receivable	(229,054)	(47,721)
A31160	Accounts receivable - related parties	(8,009)	6,959
A31180	Other receivables	(1,451)	2,529
A31190	Other receivables - related parties	(228,809)	(1,593)
A31200	Inventory	(753)	3,021
A31230	Prepayments	(534)	(1,920)
A32130	Note payable	34	38
A32150	Accounts payable	309	472
A32160	Accounts payable - related parties	(385,593)	(335,186)
A32180	Other payables	32,873	(18,423)
A32190	Other payables - related parties	(1,240)	(84)
A32230	Other current liabilities	17,882	581
A32240	Net defined benefit liabilities	(1,685)	(1,445)
A33000	Cash inflows (outflows) from operations	(10,893)	308,271
A33100	Interest received	41,983	63,783
A33300	Interest paid	(8,338)	(5,622)
A33500	Income tax paid	(153,092)	(159,120)
AAAA	Net cash inflow used in operating activities	(130,340)	207,312
BBBB	Cash flows from investing activities:		
B01800	Acquisition of investments accounted for under equity method	(280,917)	—
B02700	Acquisition of property, plant and equipment	(19,810)	(3,793)
B02800	Disposal of property, plant, and equipment	730	2,048
B04500	Acquisition of intangible assets	(514)	(632)
B06700	Increase in other non-current assets	—	—
B06800	Decrease in other non-current assets	18,031	59
BBBB	Net cash used in investing activities	(282,480)	(2,318)
CCCC	Cash flows from financing activities:		
C00100	Increase in short-term borrowings	115,000	—
C00200	Decrease in short-term borrowings	—	(115,000)
C04020	Repayment of lease principal	(264)	(287)
C04500	Cash dividends paid out	(360,340)	(360,340)
CCCC	Net cash used in financing activities	(245,604)	(475,627)
EEEE	Increase (decrease) in cash and cash equivalents of the period	(658,424)	(270,633)
E00100	Cash and cash equivalents at the beginning of the period	1,298,479	1,569,112
E00200	Cash and cash equivalents at the end of the period	\$640,055	\$1,298,479

(Please refer to the Notes to the Parent Company Only Financial Statements)

Chairman: LEE, KUNG-WEN

Manager: HSU, JUNG-MIN

Accounting Supervisor: LEE, CHUNG-MU

Appendix 2. 2025 Earnings Distribution Table

O-TA Precision Industry Co., Ltd.
Earnings Distribution Chart
For the Year of 2025

Unit: NT\$

Description	Amount
Undistributed earnings, at the beginning of the period	1,415,117,590
Add: Net income after tax	472,152,208
2025 Gains (losses) on remeasurement of defined benefit plans after tax	1,157,118
Less: 10% of legal reserve	(47,330,933)
Distributable earnings	1,841,095,983
Distributed items:	
Cash dividends for common shares (NT\$4.3 per share)	(360,340,000)
Undistributed earnings, at the end of the period	1,480,755,983

Chairman: LEE, KUNG-WEN

President: HSU, JUNG-MIN

Accounting officer: LEE, CHUNG-MU

Appendix 3. 2025 Execution of Financial and Business Matters with Related Parties

O-TA Precision Industry Co., Ltd.

2025 Execution of Financial and Business Matters with Related Parties

Basis: It was handled according to the provision of Article 9-1 of the “Rules Governing Financial and Business Matters Between the Company and Its Related Parties” of the Company.

Explanation:

I. Actual Transaction Amount and Terms:

Actual transaction amount with TAGA CO., LTD. in 2025: NT\$350,784 thousand (including mold income of Harvest Fair International Limited);

Actual transaction terms: transaction was calculated in USD, and sales price followed the general sales terms, and the payment term was net 60 days.

II. Please describe whether the calculation principle of the transaction price approved by the Board of Directors has been followed:

All transactions with TAGA CO., LTD. followed the transaction price calculation principle approved by the Board of Directors on March 11, 2025.

III. Please describe whether the total value is under the limit on annual transaction value approved by the Board of Directors.

If the total amount is above the limit, please describe the reason, necessity, and fairness.

The annual transaction amount with TAGA CO., LTD. in 2025 was NT\$350,784 thousand, and it was within the transaction maximum amount of NT\$767,320 thousand approved by the Board of Directors.

Appendix 4. Comparison Table for the Amendment to the “Rules of Procedure for Shareholders’ Meetings”

O-TA Precision Industry Co., Ltd.

Comparison Table for the Amendment to the “Rules of Procedure for Shareholders’ Meetings”

After Amendment	Before Amendment	Reasons for Amendment
<p>Article 3: (Paragraph 1 to 3 are not amended)</p> <p>The Company shall prepare electronic versions of the shareholders’ meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, the election or dismissal of directors, <u>and the shareholders’ meeting handbook and supplemental meeting materials</u>, and upload them to the Market Observation Post System before 30 days before the date of a general shareholders’ meeting or before 15 days before the date of a special shareholders’ meeting.</p> <p><u>The Company shall</u> prepared the shareholders’ meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time before 15 days before the date of the shareholders’ meeting. The meeting handbook and supplemental materials shall also be displayed at the Company and the professional stock transfer agency designated thereby.</p>	<p>Article 3: (Paragraph 1 to 3 are not amended)</p> <p>The Company shall prepare electronic versions of the shareholders’ meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, <u>or</u> the election or dismissal of directors, and upload them to the Market Observation Post System before 30 days before the date of a general shareholders’ meeting or before 15 days before the date of a special shareholders’ meeting. <u>The Company shall prepare electronic versions of the shareholders’ meeting handbook and supplemental meeting materials and upload them to the Market Observation Post System before 21 days before the date of the general shareholders’ meeting or before 15 days before the date of the special shareholders’ meeting. If, however, the Company has the paid-in capital of NT\$10 billion or more as of the last day of the most recent fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders’ meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the general shareholders’ meeting. In addition, before 15 days before the date of the shareholders’ meeting, the Company shall also have</u> prepared the shareholders’ meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time. The meeting handbook and supplemental materials shall also be displayed at the Company</p>	<p>The amendment is made in accordance with the Articles 3 and 13 amended per March 16, 2026 Public Announcement No. Securities-TPEX-Surveillance-11500549-052 of the Taipei Exchange, and in line with the Company’s practical needs.</p>

After Amendment	Before Amendment	Reasons for Amendment
(The following are not amended)	and the professional stock transfer agency designated thereby. (The following are not amended)	
<p>Article 13: (Paragraph 1 to 7 are not amended)</p> <p><u>Where the shareholders' meeting includes a proposal for the election of directors and the number of candidates exceeds the number of seats to be filled, a proposal for the dismissal of directors, or proposals as provided under Article 185 or Article 316 of the Company Act, Articles 18, 27, 29, or 35 of the Business Mergers and Acquisitions Act, or Article 24, Paragraph 2, Subparagraph 1 or Article 26, Paragraph 2, Subparagraph 1 of the Financial Holding Company Act, it is advisable that the chair designate a lawyer, certified public accountant, or notary public to serve as vote monitoring personnel.</u></p> <p><u>A person designated by the chair pursuant to the preceding paragraph may not be responsible for matters relating to the voting procedures, nor may such person be a director, managerial officer, or employee of the Company or its affiliated enterprises.</u></p> <p><u>The vote monitoring personnel shall supervise the voting and vote counting processes and shall sign the statistical statement of election results.</u></p> <p><u>Where vote monitoring personnel are designated pursuant to Paragraph 8, the minutes of the shareholders meeting shall record the name and title of the vote monitoring personnel.</u></p> <p>(The following are not amended)</p>	<p>Article 13: (Paragraph 1 to 7 are not amended)</p> <p>(The paragraph is newly added.)</p> <p>(The paragraph is newly added.)</p> <p>(The paragraph is newly added.)</p> <p>(The paragraph is newly added.)</p> <p>(The following are not amended)</p>	
<p>Article 23: These rules shall take effect after having been submitted to and approved by a shareholders' meeting. Sub-sequent amendments thereto shall be effected in the same manner.</p> <p>The 1st amendment was made on June 5, 2002.</p> <p>The 2nd amendment was made on June 3, 2015.</p>	<p>Article 23: These rules shall take effect after having been submitted to and approved by a shareholders' meeting. Sub-sequent amendments thereto shall be effected in the same manner.</p> <p>The 1st amendment was made on June 5, 2002.</p> <p>The 2nd amendment was made on June 3, 2015.</p>	<p>The amendment date is added.</p>

After Amendment	Before Amendment	Reasons for Amendment
<p>The 3rd amendment was made on June 6, 2019.</p> <p>The 4th amendment was made on May 12, 2020.</p> <p>The 5th amendment was made on May 18, 2021.</p> <p>The 6th amendment was made on May 26, 2022.</p> <p>The 7th amendment was made on June 5, 2024.</p> <p><u>The 8th amendment was made on May 29, 2026.</u></p>	<p>The 3rd amendment was made on June 6, 2019.</p> <p>The 4th amendment was made on May 12, 2020.</p> <p>The 5th amendment was made on May 18, 2021.</p> <p>The 6th amendment was made on May 26, 2022.</p> <p>The 7th amendment was made on June 5, 2024.</p>	

O-TA Precision Industry Co., Ltd.

Rules of Procedure for Shareholders’ Meetings

Article 1: To establish a strong governance system and sound supervisory capabilities for the Company’s shareholders’ meeting, and to strengthen management capabilities, these rules are adopted pursuant to Article 5 of the Corporate Governance Best Practice Principles.

Article 2: The rules of procedures for the Company’s shareholders’ meeting, except as otherwise provided by law, regulation, or the Articles of Incorporation, shall be as provided in these rules.

Article 3: Unless otherwise provided by law or regulation, the Company’s shareholders’ meeting shall be convened by the Board of Directors.

Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, a company that will convene a shareholders’ meeting with video conferencing shall expressly provide for such meetings in its Articles of Incorporation and obtain a resolution of its Board of Directors. Furthermore, convening of a virtual-only shareholders’ meeting shall require a resolution adopted by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the total number of directors.

Changes to how the Company convenes its shareholders’ meeting shall be resolved by the Board of Directors, and shall be made no later than mailing of the shareholders’ meeting notice.

The Company shall prepare electronic versions of the shareholders’ meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System before 30 days before the date of a general shareholders’ meeting or before 15 days before the date of a special shareholders’ meeting. The Company shall prepare electronic versions of the shareholders’ meeting handbook and supplemental meeting materials and upload them to the Market Observation Post System before 21 days before the date of the general shareholders’ meeting or before 15 days before the date of the special shareholders’ meeting. If, however, the Company has the paid-in capital of NT\$10 billion or more as of the last day of the most recent fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders’ meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the general shareholders’ meeting. In addition, before 15 days before the date of the shareholders’ meeting, the Company shall also have prepared the shareholders’ meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time. The meeting handbook and supplemental materials shall also be displayed at the Company and the professional stock transfer agency designated thereby.

The Company shall make the meeting handbook and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders’ meeting:

- I. For physical shareholders' meetings, to be distributed on-site at the meeting.
- II. For hybrid shareholders' meetings, to be distributed on-site at the meeting, and shared on the virtual meeting platform.
- III. For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the Company, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a general shareholders' meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a general shareholders' meeting is held, this Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words shall be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the general shareholders' meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders' meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4: For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company before five days of the date of the shareholders' meeting.

When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancellation shall be submitted to the Company two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5: Principles determining the time and place of a shareholders' meeting

The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting shall 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.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders' meeting.

Article 6: Preparation of documents such as the attendance book

The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company shall not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

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.

The Company shall furnish attending shareholders with the meeting handbook, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juristic person is appointed to attend as proxy, it may designate only one

person to represent it in the meeting.

In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.

In the event of a virtual shareholders' meeting, the Company shall upload the meeting handbook, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1: Convening virtual shareholders' meetings and particulars to be included in shareholders' meeting notice

To convene a virtual shareholders' meeting, the Company shall include the following particulars in the shareholders' meeting notice:

- I. How shareholders attend the virtual meeting and exercise their rights.
- II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - (I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
 - (II) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
 - (III) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholder' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.
 - (IV) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.
- III. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified. Unless under a circumstance specified in Article 44-9, Paragraph 6 of Regulations Governing the Administration of Shareholder Services of Public Companies, at least online equipment and necessary assistance for shareholders shall be provided, and the period during which shareholders may apply to the Company and other matters for attention shall be specified.

Article 7: Chair and non-voting participants of a shareholders' meeting

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if there is no vice chairman or the vice

chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman of the board shall appoint one of the directors to act as chair. Where the chairman does not make such a designation, the directors shall select from among themselves one person to serve as chair.

When a director serves as chair, as referred to in the preceding paragraph, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the chairman of the board in person and attended by a majority of the directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

The Company may appoint its attorneys, CPAs, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 8: Documentation of a shareholders' meeting by audio or video

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9: Attendance at shareholders' meetings shall be calculated based on numbers of shares. 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 the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the

attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of the Company Act.

Article 10: If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting 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 apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.

The chair shall not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary 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 then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11: Shareholder speech

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.

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.

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.

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

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

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12: Calculation of voting shares and recusal system

Voting at a shareholders' meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a stock transfer agency approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13: 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, paragraph 2 of the Company Act.

When the Company holds a shareholder' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. 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; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding

paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. 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. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the Market Observation Post System.

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.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When the Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they

will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14: Election Affairs

The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be 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 15: Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the Market Observation Post System.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.

Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and minute taker's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholders' meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders' meeting online.

Article 16: Public disclosure

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taipei Exchange Market's regulations, the Company shall upload the content of such resolution to the Market Observation Post System within the prescribed time period.

Article 17: Maintaining order at the meeting place

Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

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."

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18: Recess and resumption of a meeting

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 19: Disclosure of information at virtual meetings

In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 20: Location of the chair and minute taker of virtual-only shareholders' meeting

When the Company convenes a virtual-only shareholders' meeting, both the chair and minute taker shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21: Handling of disconnection

In the event of a virtual shareholders' meeting, the Company may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postponed or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and no postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.

Article 22: When convening a virtual-only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the shareholders shall at least be provided with connection facilities and necessary assistance, and the period during which shareholders may apply to the Company and other related matters requiring attention shall be specified.

Article 23: These rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

The 1st amendment was made on June 5, 2002.

The 2nd amendment was made on June 3, 2015.

The 3rd amendment was made on June 6, 2019.

The 4th amendment was made on May 12, 2020.

The 5th amendment was made on May 18, 2021.

The 6th amendment was made on May 26, 2022.

The 7th amendment was made on June 5, 2024.

Appendix 6 Articles of Incorporation

Articles of Incorporation of O-TA Precision Industry Co., Ltd.

Chapter I General Provisions

Article 1: The Company shall be incorporated under the Company Act of the Republic of China (the "Company Act"), and its Chinese name shall be "大田精密工業股份有限公司" and its English name shall be "O-TA PRECISION INDUSTRY CO., LTD. "

Article 2: The scope of business of the Company shall be as follows:

- I. The manufacturing, contract processing, assembly and sales of golf club heads and those work-in-process products.
- II. The manufacturing, processing and sales of casting art sculptures (with stainless steel and copper).
- III. The import and export trading of the aforementioned products.
- IV. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company's head office and factories are located in Neipu Industrial Park, Pingtung County. When necessary, the Company shall be free to set up branches at home and abroad upon approval of the Board of Directors.

Article 4: Public announcements of the Company shall be made in accordance with Article 28 of the Company Act.

Chapter II Shares

Article 5: The total capital of the Company shall be in the amount of NT\$1,400,000,000, divided into 140,000,000 shares, at NT\$10 of par value each, and the Board of Directors is authorized to issue the shares in installments.

Article 6: (Deleted)

Article 7: Share certificates of the Company shall all be registered share certificates. The share certificates shall be affixed with the signatures or seals of the chairperson of the board and two directors of the Company, and shall be numbered and duly certified or authenticated under the laws before issuance thereof. The Company may issue shares without printing any share certificate. Such issued shares shall be divided to a centralized securities deposit company for custody or registration.

Article 8: Registration for shareholder's name change or transfer of shares shall be suspended sixty days before the date of the General Shareholders' Meeting of, and thirty days before the date of any Special Shareholders' Meeting, or within five days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Company.

Chapter III Shareholders' Meeting

Article 9: The Company's Shareholders' Meeting shall be of two types, General Shareholders' Meeting and Special Shareholders' Meeting. The General Shareholders' Meeting shall be convened once a year, and shall be convened within six months after the end of each fiscal year by the Board of Directors. When necessary, the Special Shareholders' Meeting shall be convened pursuant to laws.

Article 9-1: The Shareholders' Meeting can be held via videoconferencing or other audiovisual means, as announced by

the Financial Supervisory Commission (FSC).

Article 10: Each shareholder of the Company shall have one vote for each share held. However, in the case of shares specified in the provisions of Article 179 of the Company Act, the shares shall have no voting rights.

Article 11: Resolutions at a shareholders' meeting shall, unless otherwise provided for in this Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares. In accordance with the regulations of the competent authorities, the Company's shareholders may also exercise their voting rights by electronic means. Shareholders who exercise their voting rights by electronic means are considered to be present in person. The relevant matters thereof shall be handled according to laws and regulations.

Article 12: If a shareholder is unable to attend the Shareholders' Meeting for any reason, the shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization. The proxy procedure for shareholders' attendance shall be in compliance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies," and the provisions of Article 177 of the Company Act.

Article 13: Chairman of the board shall preside at the Shareholders' Meeting. When the chairman of the Board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the directors to act as chair, or, if the chairman 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. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

Article 13-1: Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting, and the meeting minutes shall be distributed to each shareholder within 20 days after the conclusion of the meeting. The minutes shall be retained for the duration of the existence of the Company. The meeting minutes of the preceding paragraph may be produced and distributed in electronic form or by means of a public notice.

Chapter IV Directors, Audit Committee and Managers

Article 14: The Board of Directors of the Company shall have at seven to nine directors. They shall be elected from among the shareholders with disposing capacity. In accordance with Article 192-1 of the Company Act, the election of directors is based on a candidate nomination system, and shareholders shall elect directors from a roster of candidates. Among the aforementioned director positions, the number of independent directors shall not be less than one-third of the total director seats. The professional qualification requirements, restrictions on shareholdings and concurrent positions held, nomination and election methods and other matters for compliance for the independent directors mentioned under the preceding Paragraph shall be duly handled in accordance with the relevant provision of the competent authority in charge of securities affairs. The independent directors and non-independent directors shall be elected at the same time and the number of elected directors and shall be calculated separately.

The Company's Board of Directors may establish a Remuneration Committee or other functional committees

for business operational needs.

Article 14-1: The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, and the Audit Committee shall be composed of the independent directors. The Audit Committee or Audit Committee members are responsible for performing the supervisors' duties as prescribed in the Company Act, the Securities and Exchange Act and other laws and regulations.

The Audit Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be the committee convenor, and at least one of whom shall have accounting or financial expertise.

Article 15: The term of office of a director shall be three years and all directors shall be eligible for re-election. When terms of directors expire prior to elections, terms may be extended until the newly elected directors assume office.

When one-third of the directors have vacated their offices or all of the independent directors are discharged, the special shareholders' meeting shall be called by the Board of Directors within sixty days for election of directors and independent directors to fill the vacancies until the original term expires.

Article 15-1: The Board of Directors is authorized to take out liability insurance for the directors with respect to the liabilities resulting from exercising their duties during their terms of directorship.

Article 16: The Board of Directors is composed of the entire independent directors, and its duties and responsibilities are as follows:

- I. Convening Shareholders' Meetings and executing resolutions thereof.
- II. Resolving business plans.
- III. Reviewing and approving various regulations and important contracts.
- IV. Determining the selection of principal personnel of the Company.
- V. Determining the establishment, abolition or change of branches.
- VI. Reviewing and approving budgets, financial statements and business reports.
- VII. Making decisions on other important matters.

Article 17: The Board of Directors shall elect a chairman of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the directors, and may also elect in the same manner a vice chairman of the board in accordance with the Company's organizational needs.

The chairman of the Board of Directors shall externally represent the Company and preside over significant affairs. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman of the board shall appoint one of the directors to act as chair. Where the chairman does not make such a designation, the directors shall select from among themselves one person to serve as chair.

Article 18: The Board of Directors meeting shall be convened by the chairman of the board. Unless otherwise provided in the Company Act, meetings of the Board of Directors shall be convened at least quarterly, and directors shall be notified of the purpose of the meeting at least 7 days in advance. A meeting may be convened at any time in case of urgent circumstances. The notice of the Company's Board of Directors meeting may be made in writing, or by facsimile, e-mail, or other methods to each director. Except where otherwise provided by the Company Act, the passage at a board meeting shall require the approval of a majority of the directors in attendance at a Board of Directors meeting attended by a majority of all directors.

Article 19: If a director is unable to attend a meeting, he/she may appoint another director to attend the meeting on his/her behalf by completing the Company's proxy form, specifying the scope of authority with respect to the subject to be discussed at the meeting. However, each director shall act as a proxy for only one other director. A Board of Directors meeting may be held by means of videoconferencing. Attendance by videoconferencing shall be deemed attendance in person.

Article 20: (Deleted)

Article 21: The Board of Directors is authorized to determine the remuneration to directors based on their involvement in the Company's operations and contributions and industry standard. The Board of Directors may resolve to pay the directors adequate transportation expenses. The remuneration to independent directors may be set at a reasonable rate different from that of ordinary directors.

Article 22: The Company shall have a president and several vice presidents and managers. The appointment, discharge and remuneration shall be in accordance with the provisions of Article 29 of the Company Act.

Chapter V Accounting

Article 23: The Company's fiscal year shall commence on the 1st of January of each year, and ends on the 31st of December of the same year. The annual financial report shall be prepared at the end of the Company's fiscal year.

Article 24: At the end of each fiscal year, the Board of Directors shall prepare the following statements and records and shall forward the same to Audit Committee for its auditing not later than the 30th day prior to the meeting date of a General Shareholders' Meeting. Subsequently, the said documents and statements shall be submitted for approval at the General Shareholders' Meeting:

- I. the business report;
- II. the financial statements; and
- III. the surplus earning distribution or loss off-setting proposals.

Article 25: The Company shall distribute at least 6.5% of distributable profit of the current year, if any, as remuneration to employees (a minimum of 3.25%, including entry-level employees) for each profitable fiscal year, and the appropriated amount of remuneration to directors should not be more than 1.5% of the annual profit. However, in case of the accumulated losses, certain profits shall first be reserved to cover them.

The Company may, by a resolution adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors, decide the way of distribution for employees' remuneration and the proportion of profits distributed as directors' remuneration for the fiscal year, and report to the Shareholders' Meeting for such distribution.

The remuneration for directors is recommended by the Remuneration Committee and proposed to the Board of Directors for approval.

The Company's profitable fiscal year, as mentioned in the first paragraph, refers to the year with profits calculated based on the net income before tax and the distribution of employees' and directors' remuneration for the year.

Article 26: Upon the closing of the books at the end of the business year, the Company shall, after paying taxes and covering losses for the previous year, set aside ten percent of profits as a legal reserve out of the balance of net profits, if any. Where such legal reserve amounts to the total paid-in capital, this provision shall not apply.

Subsequently, in accordance with the regulations of the competent authorities, if the Company has any deduction from shareholders' equity, such as exchange differences resulting from translating the financial statements of foreign operations, unrealized gains/losses from financial assets measured at fair value through other comprehensive income, gains/losses on hedging instruments, etc., an equivalent amount of special reserve shall be set aside within the following limits prior to the distribution of dividends:

- I. For deductions from shareholders' equity that arose during the current year, the recognized special reserve shall not exceed the total amount of accumulated undistributed earnings for the current year.
- II. For deductions from shareholders' equity that arose during the previous years, the amount shall not exceed the accumulated undistributed earnings generated in the previous year less the recognized amount stated in subparagraph I.

If the deduction from stockholders' equity is subsequently reversed, dividends may be distributed from the reversed portion of the special reserve.

If there remains any accumulated undistributed earnings, the Board of Directors may propose to distribute them at the Shareholders' Meeting for approval.

As the Company's operations continue to develop steadily, considering the Company's future capital needs and the shareholders' demand for cash inflow, when the Company distributes the dividends as described in the preceding paragraph, the dividends may be distributed in cash or in shares. However, the percentage of cash dividends shall not be less than 50% of the total dividends of the year.

With the approval by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors, the Company will report to the Shareholders' Meeting regarding the proposal that all or part of the distributable dividends shall be paid in cash.

The annual dividend rate is expected to be no less than 50% for the next three years.

Chapter VI Supplementary Provisions

Article 27: The total amount of the Company's equity investment shall not be subject to the restriction of not more than forty percent of the Company's paid-up capital.

Article 28: The Company may provide endorsement and guarantee for external parties for business requirements.

Article 29: The organizational regulations and operational rules of the Company shall be otherwise established.

Article 30: Any matters that are not regulated in the Articles of Incorporation should be processed in accordance with the Company Act and other applicable laws and regulations.

Article 31: These articles of incorporation were established on June 13, 1988, and became effective upon the approval from the competent authorities for registration.

The 1st amendment was made on December 18, 1989.

The 2nd amendment was made on January 8, 1992.

The 3rd amendment was made on May 23, 1993.

The 4th amendment was made on April 20, 1996.

The 5th amendment was made on October 5, 1996.

The 6th amendment was made on November 7, 1997.

The 7th amendment was made on March 17, 1997.

The 8th amendment was made on June 4, 1999.

The 9th amendment was made on May 9, 2000.
The 10th amendment was made on May 2, 2001.
The 11st amendment was made on June 5, 2002.
The 12nd amendment was made on August 1, 2003.
The 13rd amendment was made on May 21, 2004.
The 14th amendment was made on May 18, 2005.
The 15th amendment was made on May 12, 2006.
The 16th amendment was made on May 16, 2008.
The 17th amendment was made on May 19, 2009.
The 18th amendment was made on May 26, 2010.
The 19th amendment was made on May 30, 2012.
The 20th amendment was made on June 4, 2014.
The 21st amendment was made on June 23, 2016.
The 22nd amendment was made on June 6, 2019.
The 23rd amendment was made on May 26, 2022
The 24th amendment was made on May 29, 2025.

O-TA Precision Industry Co., Ltd.

Chairman: LEE, KUNG-WEN

Appendix 7. Shareholdings of All Directors

- I. As of the book closure date (March 31, 2026), the Company had 83,800,000 common shares outstanding, and its paid-in capital was NT\$838,000,000.
- II. In accordance with Article 26 of the Securities and Exchange Act and applicable laws and regulations, all directors are legally required to hold 6,704,000 shares.
- III. The shareholding status of individual and all directors as recorded in the register of shareholders on the book closure date of the Shareholders' Meeting (March 31, 2026) is as follows, and all directors of the Company held shares that reached the statutory percentage standard.

Title	Account name	Date elected	Term of office	Shares held when elected	March 31, 2026 Number of shares held	Shareholding ratio
Chairman	LEE, KUNG-WEN	May 29, 2025	3 years	7,272,408	7,272,408	8.68%
Director	LIN, CHON-CHEN	May 29, 2025	3 years	270,065	270,065	0.32%
Director	Nan Feng Xin Co., Ltd. Representative: LAUREN-JACQUELINE PAN Representative: KRISTEN-JULIA PAN	May 29, 2025	3 years	3,850,386	3,850,386	4.59%
Director	LIN, HUN-CHER	May 29, 2025	3 years	2,266,088	2,266,088	2.70%
Director	LEE, SHANG-YANG	May 29, 2025	3 years	376,024	376,024	0.45%
Independent Director	KO, TSUNG-LI	May 29, 2025	3 years	0	0	-
Independent Director	CHEN, SHUH	May 29, 2025	3 years	0	0	-
Independent Director	CHANG, TIEN-SHENG	May 29, 2025	3 years	0	0	-
Total number of shares held by all directors				14,034,971	14,034,971	16.74%

Appendix 8. Other Explanatory Notes

Explanation on the handling of shareholders' proposals at this General Shareholders' Meeting

- Explanation: 1. In accordance with Article 172-1 of the Company Act, shareholders holding one percent or more of the total number of outstanding shares of the Company may propose to the Company a proposal for discussion at a General Shareholders' Meeting, provided that only one matter shall be allowed in each single proposal, and the number of words of a proposal to be submitted shall be limited to not more than three hundred words.
2. During the period from March 17, 2026, to March 26, 2026, the Company accepted shareholders' proposal applications for this year's General Shareholders' Meeting, which was announced on the Market Observation Post System pursuant to laws.
3. The Company did not receive any proposals from shareholders.