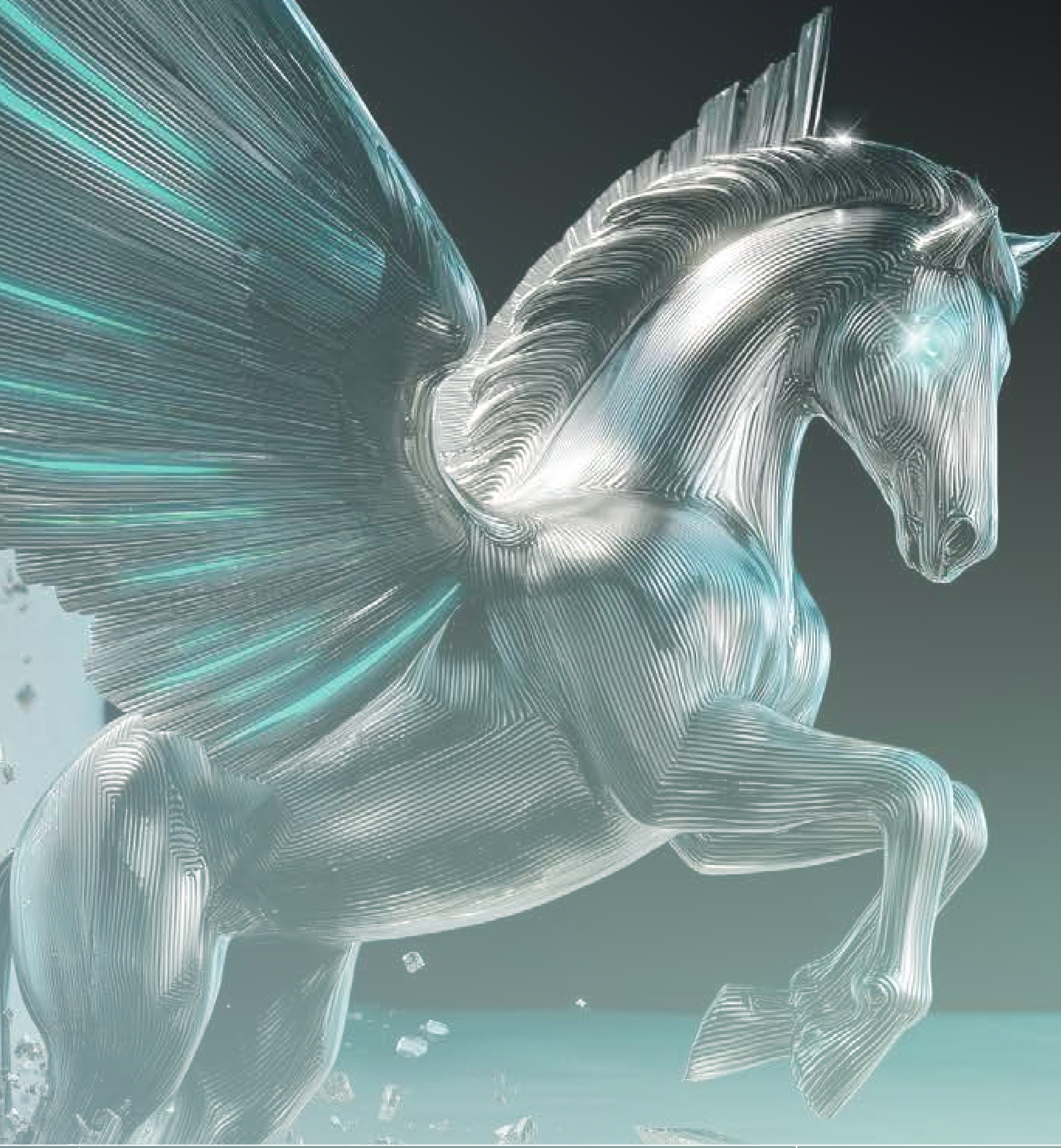
2026

PEGATRON 和碩聯合科技

TWSE 4938



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May 28, 2026

Annual General Shareholders' Meeting Agenda

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(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

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Pegatron Corporation

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II. MEETING AGENDA

Pegatron Corporation

2026 Annual General Shareholders' Meeting Agenda

Time: 9:30 a.m. on Thursday, May 28, 2026

Place: Grand Hall of MellowFields Co. Ltd.
(No.127, Sec.7, Jhongshan N.Rd., Taipei City, Taiwan R.O.C.)

Type: physical meeting

Call the Meeting to Order

Chairperson Remarks

Management Presentations

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1. Proposal of Release the Prohibition on Directors from Participation in Competitive Business

Questions and Motions

Adjournment

Management Presentations

Report No. 1

2025 Business Report

Explanation:

The 2025 Business Report is attached as Appendix I.

Report No. 2

Audit Committee's Review Report on the 2025 Financial Statements

Explanation:

The 2025 Audit Committee's Review Report is attached as Appendix II.

Report No. 3

2025 Employees' and Directors' Remuneration Proposal

Explanation:

1. Pursuant to Article 26-1 of the company’s Articles of Incorporation, 2025 employees' remuneration and directors' remuneration resolved is NT$1,439,000,000 and NT$143,000,000, respectively, and the above amount will be paid in cash.
2. There is no difference between the amount approved by the Board of Directors and the amount recognized as expense in 2025.

Report No. 4

Distribution of 2025 Earnings in Cash Dividends

Explanation:

1. 2025 net profit after tax is NT$14,402,599,736. Pursuant to Article 28 of the company’s Articles of Incorporation, the cash dividends can be paid after a special resolution of BOD meeting. The distribution of 2025 earnings in cash dividends resolved is NT$10,728,660,412.
2. If the shareholder’s cash dividend is less than NT$1, the distribution is proposed to be rounded to dollars, and the Chairman is authorized to consult with specific persons for adjustment. It is proposed that the Chairman is authorized to resolve the ex-dividend date and other relevant issues.
3. In the event that, before the distribution record date, the proposed earning distribution

is affected by employee stock options, restricted employee shares, or a buyback, conversion and reduction of shares, it is proposed that the Chairman is authorized to adjust the cash to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.

Proposals

Proposal 1: (Proposed by the board of directors)

Adoption of the 2025 Business Report and Financial Statements

Explanation:

(1) Pegatron Corporation's Financial Statements were audited by independent auditors, Shih-Chin Chih CPA and Chun-Kuang Chen CPA of KPMG Firm. Business Report and Financial Statements have been reviewed by the Audit Committee of Pegatron Corporation.

(2) The 2025 Business Report, independent auditors' audit report, and the above-mentioned Financial Statements are attached in the Meeting Agenda as Appendix I, III and IV.

Resolution:

Proposal 2: (Proposed by the board of directors)

Adoption of the proposal for Distribution of 2025 Earnings

Explanation:

2025 net profit after tax is NT$14,402,599,736. After setting the Special reserve and Legal reserve, the earning distribution is proposed in accordance with the Company Act and Articles of Incorporation. Please refer to the 2025 PROFIT DISTRIBUTION TABLE on page 8 of the Meeting Agenda.

Pegatron Corporation
PROFIT DISTRIBUTION TABLE
Year 2025

Unit: NT$

Items	Amount
Beginning Retained Earnings	57,477,167,666
Add：Net Profit After Tax	14,402,599,736
Expiration of Restricted Stock Issued to Employees	14,369,862
Disposal of equity investment measured at fair value through other comprehensive income	1,279,116,124
Minus: Remeasurement of Defined Benefits Plans	(1,877,742)
Distributable Net Profit	73,171,375,646
Minus: Special Reserve Appropriated	(1,609,107,032)
10% Legal Reserve	(1,569,420,798)
Cash Dividend	(10,728,660,412)
Unappropriated Retained Earnings	59,264,187,404

Resolution:

Discussion

Proposal 1: (Proposed by the board of directors)

Proposal of Release the Prohibition on Directors from Participation in Competitive Business.

Explanation:

Pursuant to Article 209 of the Company Act, if a director engaging, either for himself or on behalf of another person, in activities that are within the scope of the company's business, shall secure the approval from the shareholders meeting without causing any harm to the Company. It is hereby proposed to release the prohibition on Independent Director Charlotte W.W. Lin, who participates in the operations of another company that engages in the same or similar business scope as the Company, from participation in competitive business. The related information of concurrent position is specified hereunder.

Title	Name	Concurrent Position	Reason for No Material Adverse Impact
Independent Director	Charlotte W.W. Lin	Independent Director of Quanta Computer Inc.	Ms. Lin is a certified public accountant who serves as an independent director for both companies, specializing in audit oversight and risk management. She has consistently performed her duties in compliance with conflict-of-interest policies, thereby enhancing the corporate governance quality without any material adverse impact on the Company.

Resolution:

Questions and Motions

Adjournment

III. APPENDIX

Appendix I

Business Report

Looking back at 2025, the global economy maintained moderate growth as inflationary pressures eased and major economies began cutting interest rates. However, while the first half of the year benefited from short-term factors such as advance trade arrangements and inventory adjustments, the fading of these effects in the second half led to weakening economic and employment indicators, with overall growth momentum slowing. The semiconductor and server supply chains continued to experience structural growth driven by demand for artificial intelligence (AI) and data centers. Nevertheless, geopolitical risks and technology control policies continued to create uncertainties in the supply of raw materials and key components. Looking ahead to 2026, as global AI applications evolve from cloud-based training to edge computing and diversified real-world deployments, demand for integrated hardware-software solutions and system-level offerings is expected to grow. Corporate investments in digital transformation and automation are also anticipated to remain strong, while high-performance computing and cloud services will continue to serve as key drivers of the global technology industry. However, challenges such as evolving trade policies, geopolitical risks, and volatility in energy and raw material prices persist, and the trend toward regionalization and restructuring of supply chains is expected to further intensify. Pegatron Group will closely monitor changes in the macroeconomic environment and respond with flexibility to maintain stable operational performance.

In 2025, Pegatron Group's consolidated revenue remained broadly flat compared to the previous year. However, profitability declined due to the impact of foreign exchange fluctuations and weaker end demand for certain products. The Group's operating results for last year and outlook for the current year are summarized as follows:

Financial Performance

In 2025, Pegatron Corporation's consolidated revenue was NT$1,117.2 billion, a decrease of NT$8.1 billion from NT$1,125.3 billion in 2024, representing a year-on-year decline of approximately 0.72%. The gross margin was 3.80%, while net income attributable to owners of the parent totaled NT$14.4 billion, down from NT$16.9 billion in 2024. Earnings per share after tax amounted to NT$5.39. Reviewing the Group's performance in 2025, while Consumer Electronics segment underperformed expectations due to suppressed end demand, Computing segment benefited from early shipment pull-ins driven by tariff considerations and strong momentum in server shipments. In addition, key subsidiaries experienced robust demand, contributing to the revenue growth. In 2025, Communication segment continued to represent the largest share among three major product segments, with no significant change in revenue contribution compared to the prior year.

Note: No financial forecast was publicly disclosed for 2025; therefore, budget achievement figures are not applicable.

Technical Capability and Operating Highlights

Amid the rapid evolution of AI and intelligent applications, Pegatron continues to focus on core technologies in high-performance computing, broadband communications, and artificial intelligence, while simultaneously expanding into diversified application areas such as bionic robotics, automotive systems, wearable devices, and smart healthcare. Through these efforts, the Company is progressively building a technology portfolio with long-term competitiveness. In server development, Pegatron successfully achieved large-scale shipments of NVIDIA GB300 NVL72 and HGX B300 high-end AI servers (including both air-cooling and liquid-cooling architectures) in 2025. Looking ahead to this year, the Pegatron will continue advancing AI Factory development strategy, expanding deployment across NVIDIA Vera Rubin and HGX Rubin platforms, AMD GPU servers, and AI ASIC server product lines, while promoting full liquid-cooling architectures. In parallel, Pegatron has introduced 1.6T AI infrastructure switch solutions to strengthen end-to-end high-speed interconnect capabilities in support of large-scale AI training and inference applications. In broadband communications, Pegatron focuses on the development of cutting-edge CPE high-speed communication technologies and continues to advance toward next-generation standards such as Wi-Fi 8, 50G PON, and DOCSIS 4.0. Pegatron is also actively investing in forward-looking technologies, including 5G O-RAN high-power radio units and 6G FR3 phased-array antennas. The product portfolio is gradually extending to high-value-added applications, such as central office equipment and access networks, strengthening the depth of overall solutions. In AI technology development, Pegatron continues to cultivate Generative AI, Agentic AI, and Physical AI under its AI Factory architecture, leveraging the PEGAVERSE platform to accelerate solution deployment. Multiple application scenarios have already been implemented internally and at customer sites. By deepening AI applications, Pegatron aims to enhance autonomous operations and maintenance capabilities while accelerating enterprise digital transformation. In the field of bionic robotics, Pegatron has completed the establishment of core technologies for industrial-grade quadruped robots, integrating bionic motion mechanisms, electronic control systems, edge computing, AI perception, dynamic gait control, and SLAM technologies. Digital twin and reinforcement learning training environments have also been deployed, and self-developed components validated under the EtherCAT communication architecture. Future efforts will focus on advanced AI control, multi-robot collaboration and modular design to accelerate the deployment of smart manufacturing and industrial inspection applications. In automotive-related fields, Pegatron is developing high-performance computing racks, modular high-speed heterogeneous in-vehicle network gateways, AI smart cockpit ECUs, zonal controllers, and LiDAR sensing technologies. The Company is also investing in third-generation semiconductor traction inverters and high-efficiency charging pile power management systems. In response to environmental protection and health trends, Pegatron is extending these technologies into the bicycle sector, developing active radar-based environmental monitoring, vehicle networking and positioning, and smart motor control systems to comprehensively enhance safety and intelligent riding experiences. In wearable devices, Pegatron continues to develop high-efficiency AR display technologies and key optical components, while advancing products such as smart glasses, earbuds, and wearable rings. Combined with cloud-based AI applications, these initiatives strengthen human–machine interaction and intelligent service capabilities. The Company is actively entering the growing AI wearable market and expanding into emerging application scenarios. In smart healthcare, with the rapid development of brainwave applications, Pegatron has developed EEG-related products this year, primarily targeting medical applications such as neurotechnology, physical rehabilitation, and brain–computer interfaces. In parallel, Pegatron is developing smart medical wearables to more effectively manage personal health data. In the medical aesthetics application, Pegatron's self-designed multifunctional home beauty device has been successfully launched and has received positive market feedback, further expanding its presence in health and beauty consumer applications.

Despite ongoing changes in the global political and economic environment and tariff policies, Pegatron has maintained steady operational execution. In recent years, we have completed global deployment and have been expanding across North America, Southeast Asia, and India etc. These locations have enhanced Pegatron's supply flexibility and delivery capabilities while bringing production sites closer to customers' deployment regions. Pegatron will continue to adjust production scale and supply chain deployment across regions to maintain competitive advantages in the evolving global manufacturing landscape. From a regulatory perspective, Pegatron consistently complies with relevant policies and regulations of competent authorities and closely monitors domestic and international regulatory developments to effectively respond to market changes.

Awards and Social Responsibility

As a leading global corporate citizen, Pegatron is committed to embedding ESG values into business operations and actively aligning with the United Nations Sustainable Development Goals (SDGs). In 2025, guided by the Science Based Targets initiative (SBTi), Pegatron not only steadily advanced net-zero transition but also demonstrated strong operational resilience and social responsibility across environmental governance, supply chain collaboration, and social inclusion.

In environmental governance and supply chain collaboration, Pegatron showcased international leadership. In 2025, Pegatron received the highest "A Level (Leadership Level)" rating in the CDP (Carbon Disclosure Project) Water Security questionnaire, highlighting global benchmark performance in water risk management and disclosure. Pegatron also expanded "1+N Carbon Management Demonstration Team Program," leading 23 suppliers in adopting digital carbon management platforms and achieving cumulative carbon reductions exceeding 14,000 metric tons. Furthermore, through "From Waste to Worth" program, Pegatron transformed wooden pallets and retired uniforms into eco-friendly colored pencils and recycled products, reducing approximately 1,000 kilograms of carbon emissions while promoting circular economy principles and delivering care to rural elementary schools.

In social inclusion and disaster relief, Pegatron demonstrated swift action and deep community engagement. In response to severe flooding caused by heavy rainfall in Guangfu Township, Hualien, Pegatron immediately activated emergency relief mechanisms, committing over NT$22 million in funding and deploying heavy machinery—including compact loaders, excavators, and trucks—to affected areas around the clock to assist with debris removal and recovery. Beyond addressing human needs, Pegatron upheld "life equality" philosophy by coordinating with supported food banks to provide pet food and long-term supplies, protecting all lives in disaster-stricken communities. This comprehensive support—from financial aid to equipment deployment and sustainable supply chains—underscores Pegatron's commitment to coexisting and prospering with Taiwan.

Through its all-around excellence, Pegatron continued to be included as a constituent of the FTSE4Good TIP Taiwan ESG Index and maintained strong ratings across international ESG assessments, affirming Pegatron's role as a key force in advancing industrial decarbonization and social stability alongside technological innovation.

Outlook

Looking ahead to 2026, in the Computing segment, Pegatron will continue to expand its share in notebook while optimizing its product mix. With the Windows 10 replacement cycle and increasing adoption of AI PCs, shipment growth is expected. We will closely monitor the impact of key component shortages and price increases on end-market demand and adjust capacity in close collaboration with customers. In server products, as shipment scale expands and new platforms are introduced, Pegatron's business across the U.S., Asia, and Europe is expected to continue growing, with server-related revenue anticipated to increase significantly this year. Pegatron will continue offering customized board-level, system, and rack design services to explore new business opportunities. In Consumer Electronics segment, we expect shipment momentum to recover with the addition of new business as well as customers' expansion of product portfolios and new model refresh cycles. In Communication segment, the recovery in broadband products in the second half of last year is expected to continue, together with the adoption of Wi-Fi 7 and increasing demand from private 5G networks working with telecom operators, drive further business growth. In smartphone business, Pegatron will continue leveraging its technical expertise and manufacturing capabilities to meet customer needs. In automotive electronics products, Pegatron expects to continue expanding the customer base and product portfolio over the coming years. The longer product life cycles of automotive electronics products are expected to positively contribute to overall capacity utilization. Additionally, Pegatron is actively exploring opportunities in robotics, energy, and satellite-related fields, with the aim of extending the operational footprint into these emerging domains.

From an operational perspective, as AI technologies continue to innovate, increasing demand for related hardware, software, and infrastructure is expected to drive strong growth across Pegatron's server, automotive electronics, and broadband product in the coming years. Pegatron remains committed to maintaining stable operations and optimizing product portfolio, while prudently evaluating capacity transfer benefits, capital allocation, and potential impacts from international trade and financial market fluctuations on profitability.

In closing, on behalf of all employees of Pegatron Corporation, we extend our sincere gratitude to our shareholders for your long-standing support and trust. We will continue to strengthen our core competitiveness, seize the opportunities presented by the rapid evolution of AI technologies and applications, and strive for renewed operational excellence, with the goal of sharing growth with shareholders, customers, and employees alike.

Chairman	T.H. Tung	
President and Co-CEO	Kuang-Chih Cheng	Kuo-Yen Teng
Accounting Officer	Ju-Hui Hsieh	

Appendix II

Pegatron Corporation

Audit Committee's Review Report

Date: March 11, 2026

The Board of Directors has prepared the Pegatron Corporation's ("the Company)" 2025 Business Report, financial statements, and proposal for earning distribution. The CPA firm of KPMG was retained to audit the Company's financial statements and has issued an audit report relating to the financial statements. The above Business Report, financial statements, and earning distribution proposal have been examined and determined to be correct and accurate by the Audit Committee members of Pegatron Corporation. According to Article 14-4 of Securities and Exchange Act and relevant requirements of the Company Law, we hereby submit this report.

Pegatron Corporation

Chairman of the Audit Committee: Mr. C. Lin

Appendix III

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Independent Auditors' Report

To the Board of Directors of Pegatron Corporation:

Opinion

We have audited the financial statements of Pegatron Corporation ("the Company"), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to Other Matter paragraph), the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Based on our professional judgment, key audit matters pertain to the most important matters in the audit of financial statements for the year ended December 31, 2025 of Pegatron Corporation. Those matters have been addressed in our audit opinion on the said financial statements and during the formation of our audit opinion. However, we do not express an opinion on these matters individually. The key audit matters that, in our professional judgment, should be communicated are as follows:

1. Revenue recognition

   Please refer to Note 4(n) and Note 6(s) to the financial statements for the accounting policies and detailed descriptions.

   (a) Key audit matters:

   The timing for recognition of revenue and the transfer of control are relatively complex because the transaction terms vary with each client and the offshore hubs are established depending on the clients' needs. These factors expose the Company to a significant risk of untimely recognition of revenue.

   Therefore, the test of revenue recognition was one of the key audit matters in the audit of financial reports of Pegatron Corporation.

(b) Auditing procedures performed:

- Vouching external documents with records on ledger to confirm whether the counterparty involved in the sales transaction is the same with that involved in the cash collection.
- Random sampling of material sales contracts and examining the transaction terms in order to evaluate the accuracy of the timing for recognition of revenues.
- Performing cut-off test for revenues during the periods before and after the balance sheet date.

2. Inventory valuation

Please refer to Notes 4(g), 5, and 6(f) of the notes to financial statement for the accounting policies on measuring inventory, assumptions used and uncertainties considered in determining net realizable value, allowances for impairment loss and obsolescence and balances of impairment loss and obsolescence, respectively.

(a) Key audit matters:

Inventories are measured at the lower of cost and net realizable value in the financial statements. However, the cost of inventory might exceed its net realizable value because the products change fast and the industry in which the Company operates is very competitive.

(b) Auditing procedures performed:

- Analyze the amount of obsolete inventory and inventory market price decline during the year and understand reasons of the difference.
- Obtain an inventory aging analysis and randomly select items to verify the accuracy for age of inventory.
- Obtain the most recent selling price for finished goods and replacement cost for raw materials, and recalculate net realizable value with selling expense rate to check whether the net realizable value measurement adopted by the Company is reasonable.

Other Matter

We did not audit the financial statements of certain investees, which represented investments in other entities accounted for using the equity method of the Company. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those investees, is based solely on the reports of other auditors. The investments in those investees accounted for using the equity method constituting 9.41% and 9.40% of total assets at December 31, 2025 and 2024, respectively, and the related share of profit of subsidiaries, associates and joint ventures accounted for using the equity method constituting 31.51% and 20.05% of total profit before tax for the years then ended, respectively.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including the Audit Committee) are responsible for overseeing Pegatron Corporation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 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 financial statements.

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

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

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

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

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

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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 investment in other entities accounted for using the equity method to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit 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.

The engagement partners on the audit resulting in this independent auditors' report are Chih, Shih-Chin and Chen, Chun-Kuang.

KPMG

Taipei, Taiwan (Republic of China)
March 11, 2026

Notes to Readers

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

The independent auditors' audit report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and parent company only financial statements, the Chinese version shall prevail.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets:				
1100	Cash and cash equivalents	$ 45,383,780	6.9	48,680,485	6.7
1110	Current financial assets at fair value through profit or loss	453,018	0.1	1,067,030	0.2
1170	Notes and accounts receivable, net	169,542,488	25.9	148,520,385	20.5
1180	Accounts receivable due from related parties, net	158,686,676	24.2	249,982,216	34.5
1200	Other receivables, net	3,222,428	0.5	118,307	-
130X	Inventories	27,303,981	4.2	40,692,994	5.6
1476	Other current financial assets	2,426,901	0.4	114,178	-
1479	Other current assets	639,426	0.1	299,253	-
		407,658,698	62.3	489,474,848	67.5
	Non-current assets:				
1510	Non-current financial assets at fair value through profit or loss	1,140,369	0.2	1,656,479	0.2
1520	Non-current financial assets at fair value through other comprehensive income	284,872	0.1	1,182,291	0.2
1535	Non-current financial assets at amortized cost, net	800,000	0.1	800,000	0.1
1550	Investments accounted for using equity method	231,269,322	35.3	222,259,454	30.7
1600	Property, plant and equipment	12,209,873	1.9	8,487,818	1.2
1755	Right-of-use assets	168,418	-	264,179	-
1780	Intangible assets	190,636	-	138,587	-
1840	Deferred tax assets	922,406	0.1	959,716	0.1
1980	Other non-current financial assets	52,936	-	48,232	-
		247,038,832	37.7	235,796,756	32.5
	Total assets	**$ 654,697,530**	**100.0**	**725,271,604**	**100.0**

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION

Balance Sheets (CONT'D)

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term loans	$ 34,300,000	5.2	20,350,000	2.8
2130	Current contract liabilities	100,387	-	98,183	-
2150	Notes and accounts payable	202,829,640	31.0	188,785,904	26.0
2180	Accounts payable to related parties	125,749,076	19.2	219,816,182	30.3
2219	Other payables	55,478,072	8.5	50,810,091	7.0
2230	Current tax liabilities	1,750,816	0.3	1,093,988	0.2
2281	Current lease liabilities	96,726	-	155,403	-
2321	Bonds payable, current portion	12,200,000	1.8	7,500,000	1.0
2322	Long-term loans payable, current portion	497,448	0.1	758,507	0.1
2399	Other current liabilities	3,062,018	0.5	7,766,432	1.1
		436,064,183	66.6	497,134,690	68.5
	Non-Current liabilities:				
2530	Bonds payable	2,696,221	0.4	14,891,310	2.1
2540	Long-term loans	249,640	-	747,089	0.1
2570	Deferred tax liabilities	5,265,207	0.8	3,614,169	0.5
2580	Non-current lease liabilities	74,711	-	113,118	-
2650	Credit balance of investments accounted for using equity method	1,734,596	0.3	1,572,841	0.2
2670	Other non-current liabilities	1,269,681	0.2	105,254	-
		11,290,056	1.7	21,043,781	2.9
	Total liabilities	447,354,239	68.3	518,178,471	71.4
	Equity :				
3100	Share capital	26,821,651	4.1	26,631,771	3.7
	Capital surplus:				
3210	Capital surplus, premium on capital stock	79,696,458	12.2	79,691,155	11.0
3280	Capital surplus, others	7,224,477	1.1	5,207,374	0.7
		86,920,935	13.3	84,898,529	11.7
	Retained earnings:				
3310	Legal reserve	22,569,086	3.4	20,808,569	2.9
3320	Special reserve	-	-	6,984,734	1.0
3350	Unappropriated retained earnings	73,171,376	11.2	64,237,214	8.8
		95,740,462	14.6	92,030,517	12.7
	Other equity interest:				
3410	Exchange differences on translation of foreign financial statements	(2,262,048)	(0.3)	2,771,268	0.4
3420	Unrealized gains on financial assets measured at fair value through other comprehensive income	652,941	0.1	766,703	0.1
3491	Unearned compensation	(530,650)	(0.1)	(5,655)	-
		(2,139,757)	(0.3)	3,532,316	0.5
	Total equity	207,343,291	31.7	207,093,133	28.6
	Total liabilities and equity	$ 654,697,530	100.0	725,271,604	100.0

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

		For the years ended December 31			
		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenue**	$ 1,008,776,315	100.0	1,044,498,479	100.0
5000	**Cost of sales**	986,759,273	97.8	1,019,228,049	97.5
5900	**Gross profit from operations**	22,017,042	2.2	25,270,430	2.5
5910	Less:Unrealized loss (profit) from sales	624,607	0.1	(123,665)	-
5950	**Gross profit from operations**	21,392,435	2.1	25,394,095	2.5
6000	**Operating expenses :**				
6100	Selling expenses	2,208,840	0.2	1,958,994	0.2
6200	General and administrative expenses	3,187,327	0.3	3,013,543	0.3
6300	Research and development expenses	9,717,683	1.0	9,359,362	0.9
6300	**Total operating expenses**	15,113,850	1.5	14,331,899	1.4
	Net operating income	6,278,585	0.6	11,062,196	1.1
	Non-operating income and expenses:				
7100	Interest income	2,095,523	0.2	2,851,992	0.3
7010	Other income	814,868	0.1	769,305	0.1
7020	Other gains and losses	(731,613)	(0.1)	973,359	0.1
7050	Finance costs	(690,529)	(0.1)	(456,913)	(0.1)
7070	Share of profit of subsidiaries, associates and joint ventures accounted for using equity method, net	11,197,978	1.1	7,750,885	0.7
	Total non-operating income and expenses	12,686,227	1.2	11,888,628	1.1
	Profit before tax	18,964,812	1.8	22,950,824	2.2
7950	**Less: Income tax expenses**	4,562,212	0.4	6,073,946	0.6
	Profit for the year	14,402,600	1.4	16,876,878	1.6
8300	**Other comprehensive income :**				
8310	**Components of other comprehensive income (loss) that will not be reclassified to profit or loss**				
8311	Gains on remeasurements of defined benefit plans	978	-	3,504	-
8316	Unrealized gains from investments in equity instruments measured at fair value through other comprehensive income	353,213	-	1,304,199	0.1
8330	Share of other comprehensive income (loss) of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	809,285	0.1	(157,295)	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
	Total components of other comprehensive income (loss) that will not be reclassified to profit or loss	1,163,476	0.1	1,150,408	0.1
8360	**Components of other comprehensive (loss) income that will be reclassified to profit or loss**				
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(5,033,316)	(0.5)	10,131,257	1.0
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total components of other comprehensive (loss) income that will be reclassified to profit or loss	(5,033,316)	(0.5)	10,131,257	1.0
8300	**Other comprehensive (loss) income for the year, net of tax**	(3,869,840)	(0.4)	11,281,665	1.1
8500	**Total comprehensive income for the year**	**$ 10,532,760**	**1.0**	**28,158,543**	**2.7**
	Earnings per share, net of tax				
9750	**Basic earnings per share**	**$**	**5.39**		**6.34**
9850	**Diluted earnings per share**	**$**	**5.34**		**6.28**

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Share capital		Retained earnings				Other equity interest				
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Unearned compensation	Total other equity interest	Total equity
Balance as of January 1, 2024	$ 26,642,241	84,195,646	19,239,612	7,523,660	58,318,738	85,082,010	(7,359,989)	375,255	(125,271)	(7,110,005)	188,809,892
Profit for the year	-	-	-	-	16,876,878	16,876,878	-	-	-	-	16,876,878
Other comprehensive income for the year	-	-	-	-	14,356	14,356	10,131,257	1,136,052	-	11,267,309	11,281,665
Total comprehensive income for the year	-	-	-	-	16,891,234	16,891,234	10,131,257	1,136,052	-	11,267,309	28,158,543
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	1,568,957	-	(1,568,957)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(538,926)	538,926	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(10,656,662)	(10,656,662)	-	-	-	-	(10,656,662)
Changes in equity of associates and joint ventures accounted for using equity method	-	365,655	-	-	-	-	-	-	-	-	365,655
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	175,360	-	-	-	-	-	-	-	-	175,360
Changes in ownership interests in subsidiaries	-	(29,557)	-	-	-	-	-	-	-	-	(29,557)
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	744,604	744,604	-	(744,604)	-	(744,604)	-
Expiration of restricted shares of stock issued to employees	(10,470)	10,470	-	-	(30,669)	(30,669)	-	-	-	-	(30,669)
Compensation cost arising from restricted shares of stock	-	180,955	-	-	-	-	-	-	119,616	119,616	300,571
Balance as of December 31, 2024	26,631,771	84,898,529	20,808,569	6,984,734	64,237,214	92,030,517	2,771,268	766,703	(5,655)	3,532,316	207,093,133
Profit for the year	-	-	-	-	14,402,600	14,402,600	-	-	-	-	14,402,600
Other comprehensive income (loss) for the year	-	-	-	-	(1,878)	(1,878)	(5,033,316)	1,165,354	-	(3,867,962)	(3,869,840)
Total comprehensive income (loss) for the year	-	-	-	-	14,400,722	14,400,722	(5,033,316)	1,165,354	-	(3,867,962)	10,532,760
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	1,760,517	-	(1,760,517)	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(6,984,734)	6,984,734	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(11,984,263)	(11,984,263)	-	-	-	-	(11,984,263)
Changes in equity of associates and joint ventures accounted for using equity method	-	244,373	-	-	-	-	-	-	-	-	244,373
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	138,200	-	-	-	-	-	-	-	-	138,200
Changes in ownership interests in subsidiaries	-	818,970	-	-	-	-	-	-	-	-	818,970
Share-based payments	207,140	-	-	-	-	-	-	-	-	-	207,140
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	1,279,116	1,279,116	-	(1,279,116)	-	(1,279,116)	-
Expiration of restricted shares of stock issued to employees	(17,260)	17,260	-	-	14,370	14,370	-	-	-	-	14,370
Compensation cost arising from restricted shares of stock	-	803,603	-	-	-	-	-	-	(524,995)	(524,995)	278,608
Balance as of December 31, 2025	$ 26,821,651	86,920,935	22,569,086	-	73,171,376	95,740,462	(2,262,048)	652,941	(530,650)	(2,139,757)	207,343,291

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2025	2024
Cash flows from operating activities:		
Profit before tax	$ 18,964,812	22,950,824
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	925,901	985,745
Amortization expense	78,921	63,401
Expected credit loss (reversal gain)	143,230	(17,779)
Loss (gain) on financial assets and liabilities at fair value through profit or loss	428,896	(610,471)
Interest expense	680,160	445,823
Interest income	(2,095,523)	(2,851,992)
Dividend income	(250,679)	(141,831)
Compensation cost arising from employee stock options	378,974	221,688
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	(11,197,978)	(7,750,885)
Gain on disposal of property, plant and equipment	(706,789)	(18,833)
Property, plant and equipment charged to expenses	13,140	652
Gain on disposal of intangible assets	(92)	-
Loss on disposal of investments	84,709	-
Unrealized loss (profit) from sales	624,607	(123,665)
Amortization of issuance costs on bonds payable	4,911	6,921
Loss on lease remeasurement	-	1,540
Government grants income	(5,381)	(12,072)
Total adjustments to reconcile profit	(10,892,993)	(9,801,758)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease (increase) in financial assets at fair value through profit or loss	701,226	(196,979)
Decrease (increase) in notes and accounts receivable	70,130,208	(52,697,745)
Increase in other receivables	(2,971,337)	(54,584)
Decrease in inventories	13,227,509	5,890,656
Increase in other current assets	(339,443)	(67,353)
(Increase) decrease in other financial assets	(2,312,723)	2,954
Total changes in operating assets	78,435,440	(47,123,051)
Changes in operating liabilities:		
Increase (decrease) in contract liabilities	2,204	(279,543)
(Decrease) increase in notes and accounts payable	(80,023,370)	50,463,520
(Decrease) increase in other payables	(256,991)	403,098
Decrease in other current liabilities	(4,696,202)	(3,108,023)
Decrease in other non-current liabilities	(210,390)	(7,979)
Total changes in operating liabilities	(85,184,749)	47,471,073
Total changes in operating assets and liabilities	(6,749,309)	348,022
Total adjustments	(17,642,302)	(9,453,736)
Cash flows generated from operations	1,322,510	13,497,088
Interest received	1,962,738	2,852,254
Dividends received	4,192,832	1,442,515
Interest paid	(707,653)	(484,599)
Income taxes paid	(1,245,156)	(4,259,606)
Net cash flows from operating activities	5,525,271	13,047,652

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION

Statements of Cash Flows (CONT'D)

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2025	2024
Cash flows from investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	1,250,633	996,680
Acquisition of financial assets at amortized cost	-	(800,000)
Acquisition of investments accounted for using equity method	(3,932,837)	(4,328,165)
Acquisition of property, plant and equipment	(6,516,855)	(397,292)
Proceeds from disposal of property, plant and equipment	2,827,428	3,145,147
Acquisition of intangible assets	(133,069)	(86,287)
Proceeds from disposal of intangible assets	1,459	-
Increase in other financial assets	(4,705)	(8,008)
Net cash flows used in investing activities	(6,507,946)	(1,477,925)
Cash flows from financing activities:		
Increase (decrease) in short-term loans	13,950,000	(14,341,850)
Repayments of bonds	(7,500,000)	(8,000,000)
Repayments of long-term loans	(763,889)	(1,966,667)
Increase in other payables to related parties	3,965,120	28,039,856
Repayments of lease liabilities	(165,803)	(158,300)
Cash dividends paid	(11,984,263)	(10,656,662)
Issuance (redemption) of restricted stock	184,805	(10,040)
Net cash flows used in financing activities	(2,314,030)	(7,093,663)
Net (decrease) increase in cash and cash equivalents	(3,296,705)	4,476,064
Cash and cash equivalents, beginning of the year	48,680,485	44,204,421
Cash and cash equivalents, end of the year	$ **45,383,780**	**48,680,485**

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Independent Auditors' Report

To the Board of Directors of Pegatron Corporation:

Opinion

We have audited the consolidated financial statements of Pegatron Corporation and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2025 and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to Other Matter paragraph), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Based on our professional judgment, key audit matters pertain to the most important matters in the audit of consolidated financial statements for the year ended December 31, 2025 of the Group. Those matters have been addressed in our audit opinion on the said consolidated financial statements and during the formation of our audit opinion. However, we do not express an opinion on these matters individually. The key audit matters that, in our professional judgment, should be communicated are as follows:

1. Revenue recognition

   Please refer to Note 4(q) and Note 6(y) to the consolidated financial statements for the accounting policies and detailed descriptions.

   (a) Key audit matters:

   The timing for recognition of revenue and the transfer of control are relatively complex because the transaction terms vary with each client and the offshore hubs are established depending on the clients' needs. These factors expose the Group to a significant risk of untimely recognition of revenues.

   Therefore, the test of revenue recognition was one of the key audit matters in the audit of financial reports of the Group.

   (b) Auditing procedures performed:

   - Vouching external documents with records on ledger to confirm whether the counterparty involved in the sales transaction is the same with that involved in the cash collection.

   - Random sampling of material sales contracts and examining the transaction terms in order to evaluate the accuracy of the timing for recognition of revenue.

   - Performing cut-off test for revenues during the periods before and after the balance sheet date.

2. Inventory valuation

   Please refer to Notes 4(h), 5, and 6(f) of the notes to consolidated financial statement for the accounting policies on measuring inventory, assumptions used and uncertainties considered in determining net realizable value, allowances for impairment loss and obsolescence and balances of impairment loss and obsolescence, respectively.

   (a) Key audit matters:

   Inventories are measured at the lower of cost and net realizable value in the financial statements. However, the cost of inventory might exceed its net realizable value because products change fast and the industry in which the Group operates is very competitive.

   (b) Auditing procedures performed:

   - Analyze the amount of obsolete inventory and inventory market price decline during the year and understand reasons of the difference.

   - Obtain an inventory aging analysis and randomly select items to verify the accuracy for age of inventory.

   - Obtain the most recent selling price for finished goods and replacement cost for raw material, and recalculate net realizable value with selling expense rate to check whether the net realizable value measurement adopted by the Group is reasonable.

3. Significant equity transaction

Please refer to Note 4(j) and Note 6(h) to the consolidated financial statements for the accounting policies and detailed descriptions.

(a) Key audit matters:

The Group disposed of part of its ownership interest in Luxsan Precision Industry (Kunshan) Co., Ltd., resulting in the loss of significant influence over the investee. The Group discontinued the application of the equity method and remeasured its retained interest at fair value, and recognized the resulting gain or loss on disposal in profit or loss.

The accounting treatment for this equity transaction was based on the International Accounting Standard 28 "Investments in Associates and Joint Ventures." The management used its subjective judgement and assumption as a basis of measurement in recognizing the transaction's fair value and the gain or loss on disposal, which have a significant impact on the financial statements. Therefore, the transaction is of our key audit matters.

(b) Auditing procedures performed:

- Interview the management to understand the purpose of the equity transaction, and assess the process and how the price was determined, as well as obtain the opinion report about the price rationality issued by external experts.

- Review the board meeting minutes and equity transaction contracts, and confirm the resolutions to ensure that they are consistent with the equity transaction contract.

- Evaluate the suitability and objectivity of the external valuation experts engaged by the management, and review the report issued by external valuation experts, as well as examine the plausibility of the original data and major assumptions.

- Examine the completeness of the equity net value derecognition amount and the accuracy of the amount of gain or loss on disposal.

Other Matter

We did not audit the financial statements of certain subsidiaries of the Group. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those subsidiaries, is based solely on the reports of other auditors. The financial statements of the subsidiaries reflect total assets constituting 18.27% and 15.59% of consolidated total assets at December 31, 2025 and 2024, respectively, and total operating revenues constituting 8.66% and 5.79% of consolidated total operating revenues for the years then ended December 31, 2025 and 2024, respectively. We did not audit the financial statements of an associate of the Group, which represented investment in another entity accounted for using the equity method. Those statements were audited by another auditor, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the associate, is based solely on the report of another auditor. The investment in the associate accounted for using the equity method constituting 6.39% and 7.17% of consolidated total assets at December 31, 2025 and 2024, respectively and the related share of profit of associates and joint ventures accounted for using the equity method constituting 15.66% and 12.46% of consolidated total profit before tax for the years then ended, respectively.

Pegatron Corporation has prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion with Other Matter paragraph.

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

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

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

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

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

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

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

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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Chih, Shih-Chin and Mao, Sheng-Wei.

KPMG

Taipei, Taiwan (Republic of China)
March 11, 2026

Notes to Readers

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

The independent auditors' audit report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents	$ 119,380,486	19.2	121,625,346	18.0
1110	Current financial assets at fair value through profit or loss	5,266,045	0.8	9,445,203	1.4
1170	Accounts receivable, net	193,805,743	31.1	172,829,567	25.6
1180	Accounts receivable due from related parties, net	27,219,641	4.4	92,341,686	13.7
1200	Other receivables, net	10,279,271	1.7	1,531,629	0.2
130X	Inventories	81,234,870	13.0	101,702,256	15.1
1460	Non-current assets classified as held for sale (disposal groups)	-	-	4,168,370	0.6
1476	Other current financial assets	15,262,833	2.4	3,931,524	0.6
1479	Other current assets	6,840,599	1.1	7,241,690	1.1
		459,289,488	73.7	514,817,271	76.3
	Non-current assets:				
1510	Non-current financial assets at fair value through profit or loss	12,290,268	2.0	4,132,365	0.6
1517	Non-current financial assets at fair value through other comprehensive income	3,535,109	0.5	3,723,715	0.6
1540	Non-current financial assets at amortised cost, net	800,000	0.1	800,000	0.1
1550	Investments accounted for using equity method	44,727,201	7.2	49,509,201	7.4
1600	Property, plant and equipment	84,677,257	13.7	79,016,943	11.7
1755	Right-of-use assets	5,103,394	0.8	6,255,284	0.9
1760	Investment property, net	25,835	-	30,025	-
1780	Intangible assets	457,893	0.1	283,682	-
1840	Deferred tax assets	2,740,726	0.4	2,779,572	0.4
1915	Prepayments on purchase of equipment	8,408,777	1.3	12,825,318	1.9
1980	Other non-current financial assets	507,973	0.1	508,315	0.1
1990	Other non-current assets	551,258	0.1	70,434	-
		163,825,691	26.3	159,934,854	23.7
	Total assets	**$ 623,115,179**	**100.0**	**674,752,125**	**100.0**

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets (CONT'D)

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term loans	$ 42,212,236	6.8	23,818,649	3.5
2130	Current contract liabilities	2,164,451	0.3	1,587,338	0.2
2170	Accounts payable	222,352,571	35.7	204,550,755	30.4
2180	Accounts payable to related parties	26,888,429	4.3	104,762,746	15.5
2209	Accrued expenses	22,251,521	3.6	20,577,776	3.0
2219	Other payables	3,217,298	0.5	3,476,314	0.5
2230	Current tax liabilities	4,003,441	0.6	2,982,444	0.5
2260	Liabilities related to non-current assets classified as held for sale (disposal groups)	-	-	1,503,890	0.2
2281	Current lease liabilities	481,307	0.1	604,836	0.1
2321	Bonds payable, current portion	12,200,000	2.0	7,500,000	1.1
2322	Long-term loans payable, current portion	4,695,203	0.8	3,775,061	0.6
2399	Other current liabilities	4,765,880	0.8	10,917,182	1.6
		345,232,337	55.5	386,056,991	57.2
	Non-Current liabilities:				
2527	Non-current contract liabilities	2,293,153	0.4	3,329,927	0.5
2530	Bonds payable	2,696,221	0.4	14,891,310	2.2
2540	Long-term loans	11,446,767	1.8	14,526,273	2.2
2570	Deferred tax liabilities	8,299,034	1.3	6,418,015	1.0
2581	Non-current lease liabilities	1,364,014	0.2	1,920,453	0.2
2650	Credit balance of investments accounted for using equity method	-	-	6,916	-
2670	Other non-current liabilities	5,325,773	0.9	5,902,756	0.9
		31,424,962	5.0	46,995,650	7.0
	Total liabilities	376,657,299	60.5	433,052,641	64.2
	Equity Attributable to Owners of the Parent Company :				
3110	Share capital	26,821,651	4.3	26,631,771	3.9
	Capital surplus:				
3210	Capital surplus, premium on capital stock	79,696,458	12.8	79,691,155	11.8
3280	Capital surplus, others	7,224,477	1.2	5,207,374	0.8
		86,920,935	14.0	84,898,529	12.6
	Retained earnings:				
3310	Legal reserve	22,569,086	3.6	20,808,569	3.1
3320	Special reserve	-	-	6,984,734	1.0
3350	Unappropriated retained earnings	73,171,376	11.7	64,237,214	9.5
		95,740,462	15.3	92,030,517	13.6
	Other equity interest:				
3410	Exchange differences on translation of foreign financial statements	(2,262,048)	(0.4)	2,771,268	0.5
3420	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	652,941	0.1	766,703	0.1
3491	Other equity, unearned compensation	(530,650)	(0.1)	(5,655)	-
		(2,139,757)	(0.4)	3,532,316	0.6
	Equity attributable to the parent company	207,343,291	33.2	207,093,133	30.7
36xx	**Non-controlling interests**	39,114,589	6.3	34,606,351	5.1
	Total equity	246,457,880	39.5	241,699,484	35.8
	Total liabilities and equity	**$ 623,115,179**	**100.0**	**674,752,125**	**100.0**

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

		For the years ended December 31			
		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenue**	$1,117,160,381	100.0	1,125,348,517	100.0
5000	**Cost of sales**	1,074,659,121	96.2	1,079,315,725	95.9
	Gross profit from operations	42,501,260	3.8	46,032,792	4.1
6000	**Operating expenses :**				
6100	Selling expenses	5,202,156	0.5	4,711,008	0.4
6200	General and administrative expenses	9,589,103	0.9	12,696,122	1.1
6300	Research and development expenses	16,101,322	1.4	16,125,076	1.5
	Total operating expenses	30,892,581	2.8	33,532,206	3.0
	Net operating income	11,608,679	1.0	12,500,586	1.1
	Non-operating income and expenses:				
7100	Interest income	4,451,611	0.4	5,561,916	0.5
7010	Other income	4,665,254	0.4	2,123,943	0.2
7020	Other gains and losses	1,906,771	0.2	4,879,817	0.4
7050	Finance costs	(1,349,414)	(0.1)	(1,376,210)	(0.1)
7060	Share of profit of associates and joint ventures accounted for using equity method	3,651,120	0.3	3,534,296	0.3
	Total non-operating income and expenses	13,325,342	1.2	14,723,762	1.3
	Profit before tax	24,934,021	2.2	27,224,348	2.4
7950	**Less: Tax expenses**	6,824,434	0.6	8,070,844	0.7
	Profit for the year	**18,109,587**	**1.6**	**19,153,504**	**1.7**
8300	**Other comprehensive income (loss):**				
8310	**Components of other comprehensive income (loss) that will not be reclassified to profit or loss**				
8311	Gains (losses) on remeasurements of defined benefit plans	3,381	-	29,090	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	1,165,354	0.1	1,136,052	0.1
8320	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	(538)	-	-	-
8349	Income tax related to components of other comprehensive income (loss) that will not be reclassified to profit or loss	402	-	1,159	-
	Total components of other comprehensive income (loss) that will not be reclassified to profit or loss	1,167,795	0.1	1,163,983	0.1
8360	**Components of other comprehensive income (loss) that will be reclassified to profit or loss**				
8361	Exchange differences on translation of foreign financial statements	(3,885,856)	(0.4)	8,657,924	0.7
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method	(1,381,776)	(0.1)	1,811,677	0.2
8399	Income tax related to components of other comprehensive income (loss) that will be reclassified to profit or loss	2,753	-	2,253	-
	Total components of other comprehensive income (loss) that will be reclassified to profit or loss	(5,270,385)	(0.5)	10,467,348	0.9
8300	**Other comprehensive income (loss) for the year, net of tax**	(4,102,590)	(0.4)	11,631,331	1.0
8500	**Total comprehensive income (loss) for the year**	**$ 14,006,997**	**1.2**	**30,784,835**	**2.7**
	Profit attributable to:				
8610	Owners of the parent company	$ 14,402,600	1.3	16,876,878	1.5
8620	Non-controlling interests	3,706,987	0.3	2,276,626	0.2
		$ 18,109,587	**1.6**	**19,153,504**	**1.7**
	Comprehensive income (loss) attributable to:				
8710	Owners of the parent company	$ 10,532,760	0.9	28,158,543	2.5
8720	Non-controlling interests	3,474,237	0.3	2,626,292	0.2
		$ 14,006,997	**1.2**	**30,784,835**	**2.7**
	Earnings per share, net of tax				
9750	**Basic earnings per share**	**$**	**5.39**		**6.34**
9850	**Diluted earnings per share**	**$**	**5.34**		**6.28**

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of the parent company												
	Share capital		Retained earnings				Total other equity interest						
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Unearned compensation	Total other equity interest	Total equity attributable to owners of the parent company	Non-controlling interests	Total equity
Balance as of January 1, 2024	$ 26,642,241	84,195,646	19,239,612	7,523,660	58,318,738	85,082,010	(7,359,989)	375,255	(125,271)	(7,110,005)	188,809,892	32,807,875	221,617,767
Profit (loss) for the year	-	-	-	-	16,876,878	16,876,878	-	-	-	-	16,876,878	2,276,626	19,153,504
Other comprehensive income (loss) for the year	-	-	-	-	14,356	14,356	10,131,257	1,136,052	-	11,267,309	11,281,665	349,666	11,631,331
Total comprehensive income (loss) for the year	-	-	-	-	16,891,234	16,891,234	10,131,257	1,136,052	-	11,267,309	28,158,543	2,626,292	30,784,835
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	-	-	1,568,957	-	(1,568,957)	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(538,926)	538,926	-	-	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(10,656,662)	(10,656,662)	-	-	-	-	(10,656,662)	-	(10,656,662)
Other changes in capital surplus:													
Changes in equity of associates and joint ventures accounted for using equity method	-	365,655	-	-	-	-	-	-	-	-	365,655	-	365,655
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	175,360	-	-	-	-	-	-	-	-	175,360	(175,360)	-
Changes in ownership interests in subsidiaries	-	(29,557)	-	-	-	-	-	-	-	-	(29,557)	29,557	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	744,604	744,604	-	(744,604)	-	(744,604)	-	-	-
Expiration of restricted shares of stock issued to employees	(10,470)	10,470	-	-	(30,669)	(30,669)	-	-	-	-	(30,669)	-	(30,669)
Compensation cost arising from restricted shares of stock	-	180,955	-	-	-	-	-	-	119,616	119,616	300,571	-	300,571
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(682,013)	(682,013)
Balance as of December 31, 2024	26,631,771	84,898,529	20,808,569	6,984,734	64,237,214	92,030,517	2,771,268	766,703	(5,655)	3,532,316	207,093,133	34,606,351	241,699,484
Profit (loss) for the year	-	-	-	-	14,402,600	14,402,600	-	-	-	-	14,402,600	3,706,987	18,109,587
Other comprehensive income (loss) for the year	-	-	-	-	(1,878)	(1,878)	(5,033,316)	1,165,354	-	(3,867,962)	(3,869,840)	(232,750)	(4,102,590)
Total comprehensive income (loss) for the year	-	-	-	-	14,400,722	14,400,722	(5,033,316)	1,165,354	-	(3,867,962)	10,532,760	3,474,237	14,006,997
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	-	-	1,760,517	-	(1,760,517)	-	-	-	-	-	-	-	-
Reversal of special reserve	-	-	-	(6,984,734)	6,984,734	-	-	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(11,984,263)	(11,984,263)	-	-	-	-	(11,984,263)	-	(11,984,263)
Changes in equity of associates and joint ventures accounted for using equity method	-	244,373	-	-	-	-	-	-	-	-	244,373	-	244,373
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	138,200	-	-	-	-	-	-	-	-	138,200	(138,200)	-
Changes in ownership interests in subsidiaries	-	818,970	-	-	-	-	-	-	-	-	818,970	(818,970)	-
Share-based payments	207,140	-	-	-	-	-	-	-	-	-	207,140	-	207,140
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	1,279,116	1,279,116	-	(1,279,116)	-	(1,279,116)	-	-	-
Expiration of restricted shares of stock issued to employees	(17,260)	17,260	-	-	14,370	14,370	-	-	-	-	14,370	-	14,370
Compensation cost arising from restricted shares of stock	-	803,603	-	-	-	-	-	-	(524,995)	(524,995)	278,608	-	278,608
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	1,991,171	1,991,171
Balance as of December 31, 2025	**$ 26,821,651**	**86,920,935**	**22,569,086**	**-**	**73,171,376**	**95,740,462**	**(2,262,048)**	**652,941**	**(530,650)**	**(2,139,757)**	**207,343,291**	**39,114,589**	**246,457,880**

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2025	2024
Cash flows from operating activities:		
Profit before tax	$ 24,934,021	27,224,348
Adjustments:		
Adjustments to reconcile profit		
Depreciation expense	14,537,260	15,547,589
Amortization expense	192,410	153,474
Expected credit loss (reversal gain)	142,866	(63,934)
Loss (gain) on financial assets and liabilities at fair value through profit or loss	(876,374)	(1,552,591)
Interest expense	1,326,945	1,360,349
Interest income	(4,451,611)	(5,561,916)
Dividend income	(303,839)	(202,324)
Compensation cost arising from employee stock options	708,565	431,169
Amortization of issuance costs on bonds payable	4,911	6,921
Share of profit or loss of associates and joint ventures accounted for using equity method	(3,651,120)	(3,534,296)
Loss (gain) on lease remeasurement	(11,814)	(15,072)
Loss (gain) on disposal of property, plant and equipment	(968,595)	(211,084)
Property, plant and equipment charged to expenses	(495,566)	51,784
Loss (gain) on disposal of intangible assets	(188)	-
Intangible assets charged to expenses	(4,301)	-
Loss (gain) on disposal of investments	(1,128,272)	(2,877,114)
Other income	(2,704,477)	-
Impairment loss on non-financial assets	-	19,242
Government grants income	(51,993)	(50,486)
Total adjustments to reconcile profit	2,264,807	3,501,711
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease in financial assets at fair value through profit or loss	4,203,348	2,725,463
Decrease (increase) in notes and accounts receivable	40,677,093	(37,864,673)
Increase in other receivables	(2,540,382)	(948,025)
Decrease in inventories	5,195,739	2,289,037
Increase in other current assets	(714,569)	(2,112,276)
(Increase) decrease in other financial assets	(11,331,308)	1,640,215
Increase in other non-current assets	(281,732)	(115,022)
Total changes in operating assets	35,208,189	(34,385,281)
Changes in operating liabilities:		
Decrease in contract liabilities	(459,662)	(853,882)
(Decrease) increase in accounts payable	(40,745,811)	64,078,469
Decrease in accrued expenses	1,439,272	323,926
Increase in other payable	249,617	486,664
Decrease in other current liabilities	(3,129,360)	(452,730)
(Decrease) increase in other non-current liabilities	(509,220)	389,745
Total changes in operating liabilities	(43,155,164)	63,972,192
Total changes in operating assets and liabilities	(7,946,975)	29,586,911
Total adjustments	(5,682,168)	33,088,622
Cash flows generated from operations	19,251,853	60,312,970
Interest received	4,497,790	5,482,405
Dividends received	328,229	272,548
Interest paid	(1,522,102)	(1,148,822)
Income taxes paid	(2,916,170)	(8,970,873)
Net cash flows from operating activities	19,639,600	55,948,228

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

PEGATRON CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows (CONT'D)

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2025	**2024**
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(323,042)	(1,847,001)
Proceeds from disposal of financial assets at fair value through other comprehensive income	1,546,871	996,680
Acquisition of financial assets at amortized cost	-	(800,000)
Acquisition of investments accounted for using equity method	(30,000)	-
Proceeds from disposal of investments accounted for using equity method	6,561,520	-
Proceeds from disposal of subsidiaries	(6,775,670)	(3,338,078)
Acquisition of property, plant and equipment	(20,883,387)	(21,200,367)
Proceeds from disposal of property, plant and equipment	3,939,232	1,111,852
Acquisition of intangible assets	(410,229)	(199,583)
Proceeds from disposal of intangible assets	1,839	-
Acquisition of right-of-use assets	(83,946)	(199,621)
Proceeds from disposal of right-of-use assets	228,884	42,216
Increase in other financial assets	(90,919)	(129,297)
(Increase) decrease in prepayments on purchase of equipment	(513,888)	4,296,726
Net cash flows used in investing activities	(16,832,735)	(21,266,473)
Cash flows from financing activities:		
Increase (decrease) in short-term loans	17,502,576	2,788,661
Repayments of bonds	(7,500,000)	(8,000,000)
Proceeds from long-term loans	1,755,000	1,577,369
Repayments of long-term loans	(3,950,045)	(3,854,308)
Repayments of lease liabilities	(561,210)	(999,482)
Cash dividends paid	(13,454,899)	(11,969,361)
Issuance (redemption) of restricted stock	184,805	(10,040)
Changes in non-controlling interests	2,858,725	48,766
Net cash flows used in financing activities	(3,165,048)	(20,418,395)
Effect of exchange rate fluctuations on cash and cash equivalents held	(3,347,549)	6,249,914
Net (decrease) increase in cash and cash equivalents	(3,705,732)	20,513,274
Cash and cash equivalents, beginning of the year	123,086,218	102,572,944
Cash and cash equivalents, end of the year	**$ 119,380,486**	**123,086,218**
Components of cash and cash equivalents, beginning of the year:		
Cash and cash equivalents reported in the balance sheet	$ 121,625,346	97,721,592
Reclassification to non-current assets classified as held for sale (disposal groups)	1,460,872	4,851,352
Cash and cash equivalents, beginning of the year	**$ 123,086,218**	**102,572,944**

Appendix V

(Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

PEGATRON CORPORATION
Articles of Incorporation

CHAPTER I GENERAL PROVISIONS

Article 1: This Company is incorporated under the Company Act, with the name of 和碩聯合科技股份有限公司, and the English name of PEGATRON CORPORATION.

Article 2: The business scope of the Company is as following:
1. CC01100 Restrained Telecom Radio Frequency Equipments and Materials Manufacturing.
2. CF01011 Medical Materials and Equipment Manufacturing.
3. ZZ99999 All business items that are not prohibited or restricted by laws and regulations, except for those subject to special approval.

Article 3: The Company has its head office in Taipei City, and the Company may establish branches in and out of this country.

Article 4: The method of the public announcement of the Company shall be made in accordance with Article 28 of the Company Act.

CHAPTER II SHARES

Article 5: The authorized capital of the Company is NTD 30,000,000,000, divided into 3,000,000,000 shares, at a par value of NTD 10 per share. The shares may be issued in installments, and the shares which have not been issued would be authorized to board of directors to issue in installments. The registered capital keeps NTD 3,000,000,000 divided into 300,000,000 shares provided for exercise of the option of stock option certificates, preferred shares with warrants and warrants attached to corporate bonds, which may be issued in installments pursuant to the resolution of board of directors. If the Company issues stock option certificates at a price lower than the closing price on the issuance date, such issuance shall be approved by the special resolution of the shareholders' meeting.

Article 5-1: When the Company buys back its shares in accordance with Subparagraph1, Paragraph 1, Article 28-2 of the Securities and Exchange Act, and transfer to the employees at a price lower than the average price of the actual bought-back shares, it shall be resolved by two-thirds of the votes at a shareholders' meeting attended by shareholders representing a majority of the total number of issued shares.

Article 6: The total amount of the investments of the Company is not subject to the limit of 40% of its paid-in capital as set forth under Article 13 of the Company Act.

Article 7: Share certificates of the Company shall be in registered form, attached with serial numbers and signed or sealed by the director representing the Comapny, and issued after the authentication of the bank which is competent to certify in accordance with laws. The issued shares may be exempted from printing any share certificate, and provided that such issuance shall be duly registered or kept with the securities depository and clearing agent.

Article 8: The shareholders' register shall be closed during 60 days prior to the date of an ordinary shareholders' meeting, 30 days prior to the date of an extraordinary shareholders' meeting, or five days period prior to the record dates for distribution of dividends, bonuses or other benefits of the Company.

Article 9: The shareholders of the Company shall conduct shares related affairs or exercise other relevant rights in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies unless the laws, regulations or securities regulation rules provide otherwise.

Article 10: The shareholders of the Company shall fill in the signature card when opening the account, provide specimen of signature or chop, and deliver to the Company or the shares affairs agent of the Company for record. The same applies to any change to the specimen of signature or chop.

CHAPTER III SHAREHOLDER'S MEETING

Article 11: The Company's shareholders' meeting shall be of two types, ordinary shareholders' meeting and extraordinary shareholders' meeting. Ordinary shareholders' meeting shall be convened at least once a year, and shall be convened within six months after close of each fiscal year. Extraordinary shareholders' meeting shall be convened when necessary in accordance with the relevant laws and regulations.

A notice to convene an ordinary meeting of shareholders shall be given to each shareholder no later than 30 days prior to the scheduled meeting date, and a notice to convene an extraordinary meeting of shareholders shall be given to each shareholder no later than 15 days prior to the scheduled meeting date. Such notice shall specify the meeting date, meeting venue, and proposed matters and be sent to the shareholders in writing or by electronic transmission, provided that for the shareholders who hold less than 1,000 shares, such notice may be publicly announced instead.

Shareholders' meetings of the Company may be held through remote video conferencing, or in other forms as and to the extent permitted by relevant government authorities in charge.

Article 11-1: The shareholders who hold 1% or more than 1% shares may submit the written proposal to the Company when convening the ordinary shareholders' meeting, provided that only one proposal may be submitted. If there is more than one proposal, all the proposals shall not be listed in the agenda. Relevant procedures shall be handled in accordance with the Company Act and relevant regulations.

Article 12: When the shareholders meeting was convened by the Board of Directors, the shareholders' meeting shall be presided by the Chairman of the Board of Directors. If the Chairman is absent, the Chairman may designate one of the directors to act on his/her behalf. Where the Chairman does not designate a proxy, the directors may elect a person among themselves to act as the chairman of the meeting. When the shareholders meeting was convened by other persons who has the convening right, the shareholders' meeting shall be presided by the convener. When there are two or more conveners, the conveners shall elect among themselves to act as the chairman of the meeting.

Article 12-1: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be made and distributed by electronic transmission to all shareholders of the Company within twenty days after the close of the meeting. After public issuance of the Company’s shares, the distribution of the minutes of shareholders' meeting may be effected by means of a public notice.

Article 13: When a shareholder for any reasons cannot attend the shareholders' meeting in person, he/she/it may attend the meeting by proxy by executing a power of attorney printed by the Company stating therein the scope of power authorized to the proxy. The proxy for attending the shareholders' meeting shall be handled in accordance with Article 177 of the Company Act and the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies promulgated by the competent authority.

Article 14: Except in the circumstances set forth in the Company Act where there is no voting right for a share, each shareholder of the Company shall have one vote for each share held.

Article 15: Unless otherwise specified in the Company Act, resolutions at a shareholders' meeting shall be adopted by a majority vote of the shareholders present in person or through proxy, who represent more than one-half of the total number of voting shares.

Article 16: If the shareholder of the Company is composed of a sole institutional shareholder, functions of the Company's shareholders' meetings shall be carried out by the Company's board of directors. In that case, all provision in connection with shareholders' meetings herein shall not apply.

CHAPTER IV DIRECTORS, AUDIT COMMITTEE AND MANAGERS

Article 17: The Company shall have five (5) to thirteen (13) directors. The term of their offices shall be three (3) years. The election shall adopt the candidate nomination system which is conformed to the Company Act, and the shareholders shall elect the directors from the list of the nominated candidates and the directors may be re-elected for consecutive terms. During the term of their offices, the Company may purchase liability insurance for the directors to indemnify the potential liabilities, according to the relevant laws, to be borne by the directors when they perform their duties for the Company.

After the public issuance of the Company's shares, the Company may have independent directors within the aforementioned number of directors and the number of independent directors shall be no less than one-fifth of the total number of directors and shall not be less than three (3). The election of independent directors shall adopt the candidate nomination system, and the shareholders shall elect the independent directors from the list of the candidates of the independent directors. The professional qualifications, shareholdings, restrictions on concurrent position, nomination, and other compliance matters shall be handled in accordance with relevant regulations of the securities authorities.

Article 17-1: Pursuant to Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee. The Audit Committee shall be composed of the entire number of Independent Directors.

Article 18: The board of directors is composed of directors. The functions and responsibilities of the board of directors shall be as follows:

1. To determine the business plans,
2. To propose distribution of profit or appropriation of losses,
3. To propose capital increase or decrease,
4. To enact important rules and organizational regulations of the Company,
5. To engage and terminate the manager of the Company,
6. To determine the establishment and winding-up of branches,
7. To produce the budget and the final accounts, and
8. To perform other duties authorized by the Company Act or the resolution of the shareholders' meeting(s).

Article 19: The Chairman will be elected from among directors by a majority vote at a board meeting at which at least two-thirds (2/3) of directors are present, and one Vice Chairman may be elected among directors in view of business need. The Chairman shall be the representative of the Company externally.

Article 20: Board meetings shall be convened by the Chairman unless the Company Act provides otherwise. Unless otherwise provided for in the Company Act, resolutions of the board of directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors.

Article 21: The Chairman will preside at the board meetings. In the event that the Chairman is on leave or unable to perform his/her duties, the deputy shall be appointed in accordance with Article 208 of the Company Act. The directors shall personally attend the board meeting, and if the directors cannot attend the board meeting for certain reasons, he/she may appoint another director as his/her proxy each time with a power of attorney stating the scope of authority with reference to the subjects to be discussed at the meeting and powers granted; provided that a director may act as the proxy for only one another director.

The board meeting may be convened via video conference, and the directors who attend the board meeting via video conference shall be deemed to have attended the meeting in person.

Article 21-1: Convening the board meeting shall be handled in accordance with Article 204 of the Company Act and relevant securities laws and regulations. In order to convene the board meeting, notice may be made by written notice, e-mail or fax. If the board meeting needs to be convened due to emergency, it may be convened at any time.

Article 22: The authority of the Audit Committee and the other compliance issues shall be made according to the Securities and Exchange Act and other relevant laws and regulations.

Article 23: The remuneration of directors may be determined by taking into account their participation in the Company's business and their contribution value, and domestic and overseas industry standards and the board meeting is authorized to resolve the amount of the remuneration. Furthermore, if the director of the Company holds any position in the Company, in addition to the remuneration distributed pursuant to Article 26-1 hereof, monthly payment of salary based on the standard of general managers may also be granted.

Article 24: The Company may have various managers. The appointment, discharge and the remuneration of the managers shall be handled in accordance with Article 29 of the Company Act.

CHAPTER V ACCOUNTING

Article 25: The fiscal year of the Company commences from January 1 to December 31. Final accounts shall be handled at the end of each fiscal year.

Article 26: After the end of each fiscal year, the following documents and statements should be approved by audit committee and afterward approved by the board of directors, and then submit the same to the ordinary shareholders' meeting for recognition:

1. Business Report,
2. Financial Statements, and
3. Proposal for distribution of profit or appropriation of losses.

Article 26-1: When it is determined that the Company has profit for a fiscal year, the Company shall appropriate the employees' and directors' remuneration according to the following sequence. But, in the case that the Company still has retained losses, the Company should appropriate sufficient amount for making up the losses of previous year and then appropriate according to the following sequence:

1. At least 7% of the profit shall be allocated as the remuneration of employees, and at least 35% of the remuneration of employees shall be allocated as the remuneration for non-executive employees. The remuneration of employees and the remuneration for non-executive employees may be paid in cash or in the form of shares, and qualified employees of the parent and subordinate companies, who meet qualification requirements, may be included. The qualification requirements shall be determined by the board of directors.
2. At most 7‰ of the profit shall be allocated as directors' remuneration.

In this article, the "profit" means the net profit before tax, employees' remuneration and directors' remuneration.

Article 26-2: If any of the following circumstances applies, the qualified employees of the parent and subordinate companies, who meet qualification requirements, may be included. The qualification requirements shall be determined by the board of directors.

1. Buying back shares of the Company and transferring to employees according to Article 5-1 of Pegatron's Articles of Incorporation, Company Acts and relevant securities laws and regulations.
2. Issuing employees' share subscription warrant according to Article 167-2 of Company Act.
3. The reserved portion for employees' subscription of new shares issuance and issuing restricted stock for employees according to Article 267 of Company Act.

Article 27: The distribution of dividend and profit shall be based on the shareholding of each shareholder. If the Company does not have any earnings, no dividend or profit may be distributed.

Article 28: When it is determined that the Company has earnings for a fiscal year, the earnings shall firstly be appropriated to profit-seeking enterprise tax payable, and make up the losses of previous years. Then, the Company shall provide 10% of the remaining earnings as the legal reserve if there is any remaining amount, unless such legal reserve has amounted to the paid-in capital, and then set aside the special reserve in accordance with the requirements under the laws and regulations or of the competent authorities.

The remaining and the accumulated undistributed earnings of previous years may then be distributed or kept after the board of directors has made proposal of earnings distribution, and the distributable dividend and bonus may be paid in issuing new shares after a resolution has been adopted by special resolution of shareholders' meeting.

According to Article 240, paragraphs 5 of Company Act, the distributable dividends and bonus in whole or in part or the legal reserve and capital reserved in whole or in part which are brought in Article 241, paragraphs 1 of Company Act may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors, and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

Article 28-1: The distribution of the dividends of the Company will coordinate with the surplus of that year based on the principle of stabilization. Due to the industry of the Company changes instantly and considering the future financing requirement and the long term business plan, the company takes a balance dividend policy. If the Company would set aside dividend under Article 28, the amount shall not be lower than 10% of distributable surplus of the fiscal year, and the cash dividend would be at least ten percent (10%) of the total dividend in the shareholders bonus to be distributed.

Article 29: The distribution of the dividends to shareholders would be limited to the shareholders recorded in the shareholders' register 5 days prior to the record date for distribution of dividends and bonus as determined.

ARTICLE VI SUPPLEMENTARY PROVISIONS

Article 30: The Company may provide guarantee as necessary for the business.

Article 31: The organizational rules and operating rules of the Company shall be enacted separately.

Article 32: If there is any matter not covered herein, the Company Act and the relevant laws and regulations shall govern.

Article 33: This Articles of Incorporation was established on June 21, 2007 by consent of all promoters in the promoters' meeting. The first amendment to the Articles of Incorporation was made on July 2, 2007. The second amendment to the Articles of Incorporation was made on September 7, 2007. The third amendment to the Articles of Incorporation was made on September 29, 2007. The fourth amendment to the Articles of Incorporation was made on October 30, 2007. The fifth amendment to the Articles of Incorporation was made on April 24, 2008. The sixth amendment to the Articles of Incorporation was made on June 30, 2009. The seventh amendment to the Articles of Incorporation was made on March 30, 2010. The eighth amendment to the Articles of Incorporation was made on June 24, 2011. The ninth amendment to the Articles of Incorporation was made on June 27, 2012. The tenth amendment to the Articles of Incorporation was made on June 19, 2013. The eleventh amendment to the Articles of Incorporation was made on April 20, 2016. The twelfth amendment to the Articles of Incorporation was made on June 20, 2017. The thirteenth amendment to the Articles of

Incorporation was made on June 21, 2019. The fourteenth amendment to the Articles of Incorporation was made on June 6, 2025.

Pegatron Corporation
Chairman: TUNG, TZU-HSIEN

(Translation-In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

Pegatron Corporation
Rules of Procedure for Shareholder Meetings

Article 1

Unless otherwise required by laws and regulations, the shareholders meeting of the Company shall be held in accordance with these Rules.

Article 2

When the attending shareholders or proxy attends the shareholders meeting, he/she shall sign on the attendance sheet or deliver an attendance card in place of signing, and conduct the attendance procedures.

The number of shares present shall be calculated based on the attendance sheet or the attendance cards delivered.

Article 3

The attendance and voting at the shareholders meeting shall be calculated based on the shares.

Article 4

The place of the shareholders meeting shall be at the office of the Company or at a location convenient to the shareholders and suitable for convening a shareholders meeting. The time of the meeting may not be earlier than 9 a.m or later than 3 p.m.

Article 5

When the shareholders meeting was convened by the Board of Directors, the shareholders' meeting shall be presided by the Chairman of the Board of Directors. If the Chairman is absent or is unable to exercise the duties for certain reasons, the vice-Chairman shall act on his/her behalf. If the vice-Chairman is absent or is unable to exercise the duties for certain reasons, the Chairman may designate the managing director to act on his/her behalf; if there is no managing director, one of the directors may be designated to act on his/her behalf. Where the Chairman does not designate a proxy, the managing director or directors may elect a person among themselves to act on behalf of the Chairman.

When the shareholders meeting was convened by other persons who have the convening right, the shareholders' meeting shall be presided by the convener.

Article 6

The Company may designate the attorneys, accountants or relevant personnel engaged

to present in the shareholders meeting.
The staffs handling the shareholders meeting shall wear identification cards or arm-band.

Article 7
The Company shall sound record or video record the whole process of the shareholders meeting and shall preserve it for at least one year.

Article 8
Upon the starting time of the meeting, the chairman shall order the meeting to begin. However, where the shareholders present represent half or less than half of the total outstanding shares, the chairman may postpone the meeting for a total of two times. The postponed time may not in total exceed one hour. Where after two postponements, the shareholders present still do not meet the quorum but represent one-third or more of the total outstanding shares, a tentative resolution may be passed in accordance with Paragraph 1, Article 175 of the Company Act. If the shares present represent more than half of the total outstanding shares before the end of the meeting, the chairman may propose the tentative resolution to the shareholders meeting for voting in accordance with Article 174 of the Company Act.

Article 9
If the shareholders meeting is convened by the Board of Directors, its agenda shall be stipulated by the Board of Directors, and the meeting shall be held in accordance with the agenda and may not be changed without the resolution of the shareholders meeting.
When the shareholders meeting was convened by other persons who have the convening right, the above paragraph shall apply mutatis mutandis.
Before the closing of the discussions (including provisional motions) stipulated in the agenda under the above two paragraphs, the chairman may not announce the adjournment of the meeting without resolution.
After the adjournment of the meeting, the shareholders may not elect a chairman to continue the meeting at the original address or at another location.

Article 10
Before a shareholder makes a statement, he/she must complete a statement slip stating the subject of the statement, the shareholder number (or attendance card number) and shareholder name, and the chairman shall determine the order of his/her statement.
Where a shareholder present only completed a statement slip but did not make a statement, he/she will be deemed to not have made a statement. Where the statement made is inconsistent with that stated on the statement slip, the statement made will prevail.

When a shareholder present makes a statement, the other shareholders may not make a statement and interfere, unless consent is obtained from the chairman and the shareholder making the statement. The chairman shall restrain such interfering shareholder.

Article 11
For each proposal, a shareholder may not make more than two statements, unless consent is obtained from the chairman. Each statement may not exceed five minutes.
The chairman may restrain the shareholder form making the statement if he/she violates the above provisions or has exceeded the scope of the proposal.

Article 12
Where an institution is delegated to attend the shareholders meeting, it may only appoint one representative to attend.
Where the institution appoints two or more representatives to attend the shareholders meeting, only one person may make a statement for each proposal.

Article 13
After a shareholder makes a statement, the chairman may respond him/herself or designate a relevant person to respond.

Article 14
Where the chairman believes that the proposal discussed may be resolved, he/she may announce the ending of the discussion and propose that votes be made.

Article 15
If the Chairman adjourns the Meeting in violation of these Rules and Procedures, the shareholders may designate, by a majority of votes represented by shareholders attending the Meeting, one person as chairman to continue the Meeting.

Article 16
The personnel supervising and calculating the votes for the proposals shall be designated by the chairman, but the supervising personnel shall be a shareholder. The result of the votes shall be announced on the spot and recorded.

Article 17
During the meeting, the chairman may announce recesses at his/her own discretion.

Article 18
Unless otherwise specified in the Company Act and the Articles of Incorporation, resolutions at a shareholders' meeting shall be adopted by a majority vote of the shareholders present. When making a resolution, if shareholders present have no

objections upon the inquiry of the chairman, it will be deemed as adopted and its effect shall be the same as resolution by voting.

Article 19

When a proposal has an amendment or a replacement, the chairman may combine it with the original proposal and determine the order of resolution. If one of the proposals is resolved, the other proposals will be deemed as rejected and there is no need to make another resolution.

Article 20

The chairman may instruct the security officer to assist in maintaining the order of the meeting. The security officer shall wear an arm-band with the word "Security" when assisting in the maintenance of the order of the meeting.

Article 21

These Rules and Procedures shall be effective from the date it is approved by the Shareholders' Meeting. The same applies in case of revision.

Article 22

These Rules and Procedures of Shareholders' Meeting were made on March 10, 2010.

Appendix VII

Pegatron Corporation
Current Shareholding of Directors

1. The paid-in capital of the Company is NTD$ 26,821,651,030, with a total of 2,682,165,103 outstanding shares.

2. According to Article 26 of the Securities and Exchange Act, the minimum number of shares to be held by the entire directors is 64,371,962 shares.

3. As of the date for suspending the share transfer for this shareholders meeting, the shareholding of each individual and entire directors stipulated in the shareholders roster is as follows:

Book closure date: March 30, 2026

Position	Name	Date elected	Shareholding while elected		Current shareholding	
			Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)
Chairman	T.H. Tung	06/06/2025	94,917,309	3.56%	94,917,309	3.54%
Vice Chairman	Jason Cheng	06/06/2025	4,777,773	0.18%	4,777,773	0.18%
Director	Ted Hsu	06/06/2025	56,353,713	2.12%	56,353,713	2.10%
Director	Peter Kuo	06/06/2025	-	-	-	-
Director	T.K. Yang	06/06/2025	-	-	-	-
Director	C.P. Hwang	06/06/2025	80,745	0.00%	80,745	0.00%
Director	HONG-YE Investment Co., Ltd. Rep.：H.T. Tung	06/06/2025	2,600,000	0.10%	2,600,000	0.10%
Director	DAI-HE Investment Co., Ltd. Rep.：E.L. Tung	06/06/2025	370,000	0.01%	370,000	0.01%
Director	C. Lin	06/06/2025	-	-	-	-
Independent Director	Miachel Wang	06/06/2025	-	-	-	-
Independent Director	Charlotte W.W. Lin	06/06/2025	-	-	-	-
Independent Director	Hong Hocheng	06/06/2025	-	-	-	-
Total			159,099,540	5.97%	159,099,540	5.93%

Other Explanation Item

The acceptance of the shareholders' proposals for the shareholders meeting this year:

(a) According to Article 172-1 of the Company Act, shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the company a proposal for discussion at a shareholders' general meeting.

(b) The number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words, and more than one proposal or any proposal containing more than 300 words shall not be included in the agenda of the shareholders' meeting. The shareholder who has submitted a proposal shall attend, in person or by a proxy, the shareholders' general meeting and shall take part in the discussion of such proposal.

(c) The period for acceptance of shareholders' proposal: From March 20, 2026 to March 30, 2026; the information has been announced on the Market Observation Post System.

(d) The Company did not receive any shareholders' proposal during the aforesaid period.

MEMO

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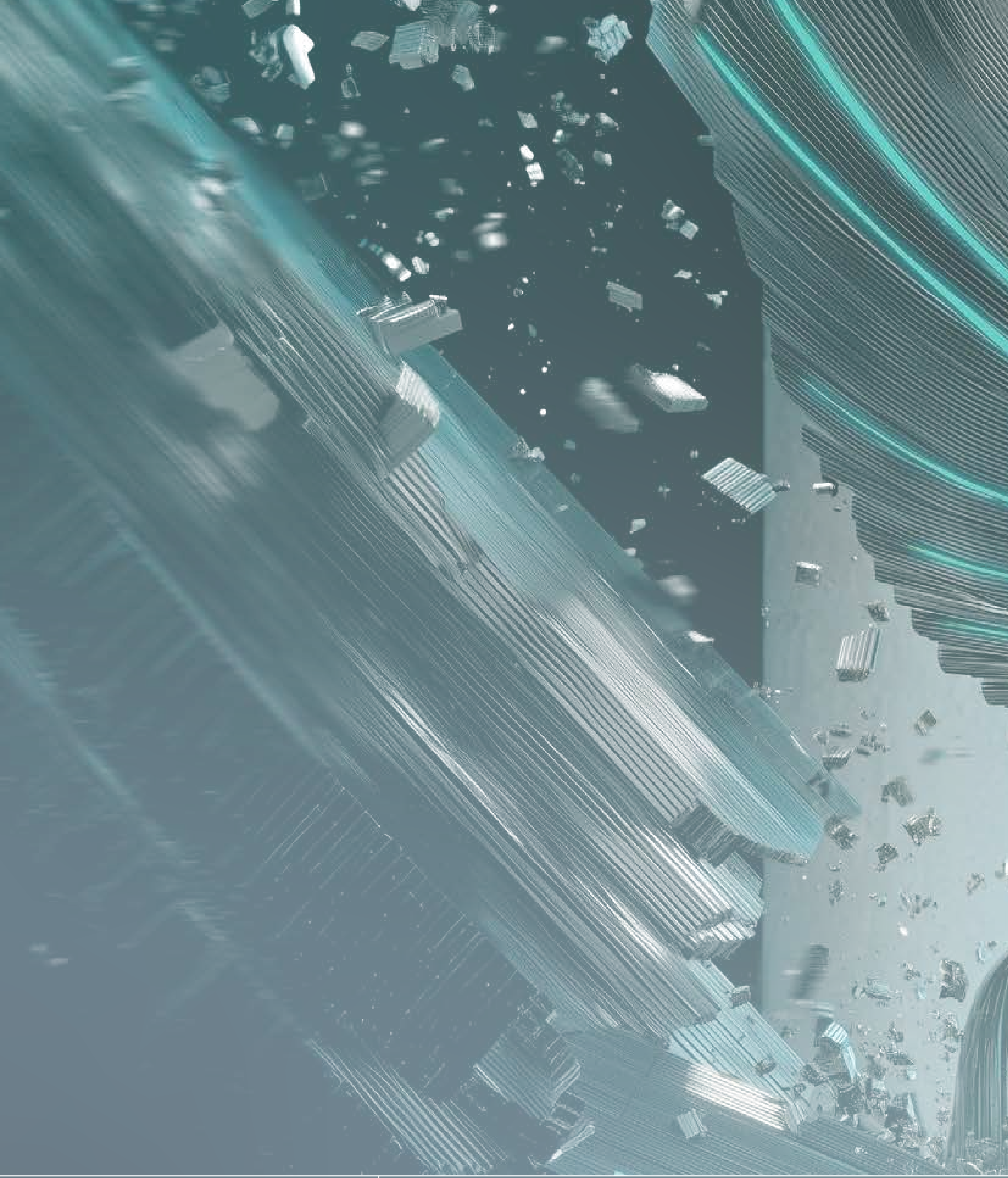

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