

Stock code: 6693

inergy Technology Inc.

2026 Annual General Shareholders'  
Meeting

# Handbook

Date: June 15, 2026

Venue: 2F, No. 3, Taiyuan 1<sup>st</sup> St., Zhubei City, Hsinchu County  
(Multifunction Conference Room, Tai Yuen Hi-Tech  
Industrial Park)

**inergy Technology Inc.**  
**2026 Annual General Shareholders’ Meeting Handbook**  
**Table of Contents**

Meeting Procedure -----	2
Meeting Agenda -----	3
Report items -----	4
Matters for approval -----	5
Discussion items -----	8
Extempore Motions -----	9

**Attachments**

1. 2025 Annual Business Report -----	10
2. Audit Committee Review Report -----	12
3. Auditors’ Report and Financial Statement -----	13
4. Comparison table of the amended provisions of Sustainable Development Best Practice Principles-----	28
5. Comparison table of the amended provisions of Ethical Corporate Management Best Practice Principles-----	29
6. Comparison table of the amended provisions of Code of Ethical Conduct-----	35
7. Regulation Governing the Share Repurchase for Transfer to Employees-----	38
8. Comparison table of the amended provisions of Procedures of Endorsement / Gurantees -----	40
9. Comparison table of the amended provisions of Procedures of Loaning of Funds to Others -----	42
10. Lifting the Non-Compete Restriction on Directors-----	44

**Appendices**

Appendices I Articles of Incorporation-----	45
Appendices II Rules and Procedures of Shareholders' Meeting -----	49
Appendices III Shareholdings of all Directors -----	60

## **inergy Technology Inc.**

### **2026 Annual General Shareholders' Meeting Procedure**

1. Meeting called to order
2. Chairman's address
3. Report items
4. Matters for approval
5. Discussion items
6. Extempore motions
7. Meeting adjourned

**inergy Technology Inc.**  
**2026 Annual General Shareholders' Meeting Agenda**

1. Type of meeting: In-person meeting
2. Time and date: 10 am, Monday, June 15, 2026
3. Venue: 2F, No. 3, Taiyuan 1st St., Zhubei City, Hsinchu County (Multifunction Conference Room, Tai Yuen Hi-Tech Industrial Park)
4. Meeting called to order
5. Chairman's address
6. Report items
  1. 2025 Annual Business Report
  2. 2025 Audit Committee Review Report
  3. Amendment to "Sustainable Development Best Practice Principles" and "Ethical Corporate Management Best Practice Principles".
  4. Amendment to some of the provision of Code of Ethical Conduct.
  5. Report on the Share Repurchase by the Company
7. Matters for approval
  1. 2025 Business Report and Financial Statements
  2. 2025 Earnings Distribution Proposal
8. Discussion items
  1. Amendment to some of the provisions of [Procedures of Endorsement / Guarantees](#)
  2. Amendment to some of the provisions of [Procedures of Loaning of Funds to Others](#)
  3. Proposal to [Lifting the Non-Compete Restriction on Directors](#)
9. Extempore motions

## **Report items**

### **Matter No. 1**

Subject: The 2025 business report is submitted for your review.

Explanation: The Company's 2025 Business Report is attached hereto as Attachment 1 (p. 11–12).

### **Matter No. 2**

Subject: The 2025 Audit Committee Review Report is submitted for your review.

Explanation: The 2025 Audit Committee Review Report is attached hereto as Attachment 2 (p. 13).

### **Matter No. 3**

Subject: Amendment to “Sustainable Development Best Practice Principles” and “Ethical Corporate Management Best Practice Principles”

Explanation: 1. In response to global sustainability trends and to enhance corporate governance as well as operational mechanisms, it is proposed that the “Sustainable Development Best Practice Principles” and the “Ethical Corporate Management Best Practice Principles” be amended to reflect the latest regulatory requirements, stakeholder expectations, and corporate sustainability objectives. Please refer to Attachments 4 and 5 of the Handbook (Pages 28, 29–34).

2. Following review and approval by the Audit Committee on November 5, 2025, this proposal is hereby submitted to the Board of Directors for resolution.

3. Upon approval by the Board of Directors, this proposal will be submitted to the 2026 Annual General Meeting of Shareholders for reporting.

### **Matter No. 4**

Subject: Amendment to certain provisions of the Code of Ethical Conduct

Explanation: 1. In accordance with applicable laws, certain provisions of the company's current “Code of Ethical Conduct” are proposed for amendment. For the comparison table of the amended provisions, please refer to Attachment 6 of this Handbook (Pages 35–37).

2. Following review and approval by the Audit Committee on March 4, 2025, this proposal is hereby submitted to the Board of Directors for resolution.

3. Upon approval by the Board of Directors, this proposal will be submitted to the 2026 Annual General Meeting of Shareholders for reporting

**Matter No. 5**

Subject: Amendment to certain provisions of the Code of Ethical Conduct

- Explanation: 1. This proposal was reviewed and approved by the Board of Directors on June 3, 2025.
2. Price range for the share repurchase: NT\$45.00 to NT\$88.07 per share. Should the Company's share price fall below the lower limit of this range, the share repurchase will continue to be executed.
  3. Planned number of share to be repurchased: 1,500,000 shares
  4. Execution period: June 4, 2025 to August 1, 2025 (originally scheduled to end on August 3; adjusted in advance due to public holidays)
  5. Number of shares repurchased: 674,000 shares; execution rate: 44.93%
  6. Total amount of shares repurchased: NT\$38,894,609
  7. Average repurchased price per share: NT\$57.71
  8. Cumulative treasury shares accounted for 1.47% of total issued shares.
  9. Regulations governing the transfer of repurchased shares to employees: Please refer to Attachment 7 (Pages 38–39)

## **Matters for approval**

**Proposal No. 1** (Proposed by the Board of Directors)

Subject: 2025 Business Report and Financial Statements are submitted for your approval.

- Explanation: 1. The Company's 2025 Parent-Company Only and Consolidated Balance Sheets, Comprehensive Income Statement, Statement of Changes in Shareholder Equity, and Cash Flow Statements were audited by CPAs Yunchu Yang and Yaling Chen of KPMG Taiwan, and approved in a Board of Directors meeting on March 4, 2026. The statements and business reports mentioned above were sent to the Audit Committee, then received a complete audit; the audit report is on file.
2. The business report, auditors' audit report, and financial statements mentioned above are attached hereto as Attachments 1 and 3 (see pages 10-11 and 13-27).

Resolution:

**Proposal No. 2** (Proposed by the Board of Directors)

Subject: 2025 Earnings Distribution Proposal is submitted for your approval.

- Explanation: 1. The Company's 2025 Earnings Distribution Table is as follows:

**inergy Technology Inc.**  
**Earnings Distribution Table**  
**2024**

Currency: NTD

Category	Amount
<b>Beginning undistributed earnings</b>	\$ <b>49,048,012</b>
Plus: 2025 Net profit after tax	<b>(3,995,989)</b>
Listed Items	
Legal reserve (10%)	<b>0</b>
Special reserve	<b>(3,591,813)</b>
<b>Accumulated distributive earnings</b>	<b>41,462,210</b>
Dividend to shareholders - in cash (NT\$0.6 per share)	<b>(27,027,600)</b>
<b>Ending undistributed earnings</b>	<b>14,432,610</b>

**Chairman:**

[With seal:  
John Lin]

**Manager:**

[With seal:  
John Lin]

**Chief Accountant:**

[With seal:  
Angel Pan]

2. The Company's profit after tax for 2025 was NT\$3,995,989. In accordance with Article 41, Paragraph 1 of the Securities and Exchange Act, an amount equivalent to the difference between the net amount of other equity interest in the current period and the previous period must be set aside or reversed as a special reserve. Accordingly, the difference of NT\$3,591,813 between the current and previous periods shall be recognized as a provision. According to Articles 20-2 and 21 of the Articles of Incorporation, no 10% legal reserve is required to be appropriated, resulting in accumulated attributable earnings of NT\$41,460,210 for the year.

The proposal is to appropriate NT\$27,027,600 from the accumulated earnings available for distribution as shareholders' dividends, to be distributed entirely in cash. (Shareholders are given NT\$0.6 per share, based on 45,046,000 shares outstanding as of March 3, 2026; each shareholder's distribution shall be rounded to the nearest whole dollar. Fractional amounts of less than NT\$1 will be recognized as other income of the Company.)

3. Regarding the aforementioned distribution of cash dividends, authorization is sought from the Shareholders' Meeting for the Chairman to determine the record date and handle all matters pertaining to the dividend distribution.
4. Should the Company affect the number of shares outstanding via buying back shares or transfer, canceling shares it bought back, or other means, and this subsequently causes the per-share cash dividend to fluctuate, the shareholders' meeting is asked to authorize the Chairman to handle such matters and make adjustments accordingly.
5. Following review and approval by the Audit Committee on March 4, 2026, this proposal is hereby submitted to the Board of Directors for resolution.
6. Upon approval by the Board of Directors, the proposal will be submitted to the 2026 Annual General Meeting of Shareholders for acknowledgment.

Resolution:

## **Discussion items**

**Proposal 1** (Proposed by the Board of Directors)

Subject: Amendment to some of the provisions of the Procedures of Endorsement / Guarantees is submitted for deliberation.

Explanation: 1. To add restrictive provisions applicable to subsidiaries, it is proposed that certain provisions of the Company's current "Procedures for Endorsement / Guarantee" be amended. For the comparison table of the amended provisions, please refer to Attachment 8 (Pages 40–41).

Resolution:

**Proposal 2** (Proposed by the Board of Directors)

Subject: Amendment to some of the provisions of the Procedures for Loaning of Funds to Others is submitted for deliberation.

Explanation: 1. To add restrictive provisions applicable to subsidiaries, it is proposed that certain provisions of the Company's current "Procedures for Loaning of Funds to Others" be amended. For the comparison table of the amended provisions, please refer to Attachment 9 (Pages 42-43).

Resolution:

**Proposal 3** (Proposed by the Board of Directors)

Subject: Amendment to some of the provisions of Lifting the Non-Compete Restriction on Directors is submitted for deliberation.

Explanation: 1. Article 209 of the Company Act stipulates that any director who engages, either for himself/herself or on behalf of another, in any act within the scope of the Company's business, shall disclose the material content of such act during the Shareholders' Meeting and obtain approval.

2. In the event that a director or independent director engages in activities within the scope of the Company's business, it is proposed, in accordance with the law, that approval be sought from the Shareholders' Meeting for said director (whether a natural person, legal person, or a representative designated by that legal person) to engage in these activities for himself/herself or on behalf of another, thereby releasing the director from non-competes restrictions.

3. As certain directors and independent directors have assumed additional concurrent positions after taking office, it is proposed, pursuant to Article 209 of the Company Act, that approval be sought from the Shareholders' Meeting to release Director Huang Zheng Xin (representative of the legal person) and Independent Director Lai Hong Lin from the non-competes restrictions during their tenure as directors of the Company. For details regarding the competing activities of said directors, please refer to Attachment 10 (Page 44).

Resolution:

## **Extempore Motions**

**Meeting adjourned**

## Attachment 1

### **inergy Technology Inc.**

#### **2025 Business Report**

Dear Shareholders,

First, we would like to express on the behalf of the Company's management team our gratitude to every one of you for the support you give to inergy Technology Inc.

Although revenue for the first half of 2025 increased by an average of 25% compared to the same period in 2024, profitability was negatively impacted by the recognition of litigation-related expenses and foreign exchange losses, resulting in a net loss for the period.

Starting in Q3 2025, new products such as AI server cooling products and energy storage applications progressively emerged, leading to increased sales for the entire new product line and yielding a steady rise. In the second half of the year, monthly revenue stabilized above NT\$100 million, with both turnover and profitability demonstrating steady growth. Full-year revenue reached NT\$1.413 billion, representing a 29% increase compared to 2024. It is expected that the revenue generated by the new product lines will continue to grow in 2026–2027.

Below, we explain to our shareholders inergy's technology development, supply chain collaboration, and future prospects:

##### 1. Technology research and development

inergy has three major product lines: our Highly Efficient BLDC Control Modules; Digital-Analog Monolithic ICs; and High Performance Power Devices. These three are either sale separately, or integrated into energy-saving motor integration modules that are currently used in cloud database servers, 5G communication system cooling modules, AI server, Backup Battery Unit (BBU), energy-saving appliance motor drivers, etc. In terms of horizontal applications, we will continue to integrate our extant chips and software into control systems, and expanded them into more products and platforms, including vehicular motors, HPC cooling, high efficiency electricity, etc., to broaden our range of applications. Vertically, we will continue to integrate control ICs as systems on a chip (SoC), to provide our clients with complete, competitive advanced chip products.

The new R&D projects for the Highly Efficient BLDC Control Module include 24–48V sensorless cooling motor drivers. The next-generation Digital-Analog Monolithic IC product line will be extended to driver currents of 24V and higher. Both of these product lines will be applied to AI high-end server computations, water-cooled heat dissipation, and automotive-grade motor drivers. Some of these products have already been certified by major server manufacturers and entered mass production, which will be an important factor for inergy's growth in the coming years. In addition, the special PowerMOSFET with ultra-high current (>300 A) and ultra-low impedance (<0.5mohm) is applied to battery storage and has entered mass production in AI power system, i.e., battery modules. The energy storage market is expected to grow rapidly over the next few years, which, coupled with the continuous introduction of more PowerMOSFET products with ultra-high current and ultra-low impedance features, should lead to considerable revenue growth for the Company.

##### 2. Managing supply chains and collaboration

In response to the increase in client short- and medium-term demand, as well as customer requirements for product manufacturing location, inergy will be continuing our longstanding strategic collaboration and gradually allocating more investment for better facilities and expanding factories and offices. This will allow us to keep up with requirements from growing revenue, and to ensure sufficient production capacity.

##### 3. Future prospects

inergy has long invested in developing driver ICs and high-performance power components, with applications that meet market demand for green energy, energy conservation, carbon reduction, AI server, energy storage systems, and electric vehicles. We continue to assist clients in increasing their products' energy utilization rates and ensure the development of green technology. We bring the public friendly living environments. The Company will also remain committed to our social responsibility to comply with our corporate ESG goals and sustainability; as demand for energy saving products grows in vehicles, energy storage, and across the market, inergy's long term revenue and profits certainly look great.

Last of all, we would like to express our sincere gratitude to our hardworking employees, our clients, and each of You shareholders for the unwavering support You have given us over the years.

The Company's operations status for 2025 is explained as follows:

1. Overview of operations in 2025

1. Operating plan results

Currency: NT\$ thousand

Category	2025	2024	Growth(%)
Operating revenue	1,413,767	1,094,185	29.2%
Gross profit	369,934	334,359	10.6%
Net operating income (loss)	64,461	120,834	(46.6%)
Net profit (loss) before tax	(7,602)	190,640	(104%)
Net profit (loss) after tax	(3,996)	152,417	(102.6)

The Company's net operating revenue for 2025 was NT\$1,413,767,000, an increase of NT\$319,582,000, representing a growth of 29.2% compared to 2024. Gross profit for 2025 increased by NT\$35,575,000, representing a growth of 10.6% compared to 2024, driven by the transition of new products into mass production and growth in end-user sales. Net operating income for 2025 decreased by NT\$56,373,000, representing a 46.6% decline compared to 2024; this was primarily due to the recognition of patent infringement litigation expenses. Furthermore, net profit after tax decreased by NT\$156,413,000, a year-over-year decline of 102.6%, which is mainly attributable to the provision for patent infringement compensation and foreign exchange losses.

2. Income and expenditure analysis

The Company's cash outflow from operating activities in 2025 was NT\$22,087,000, which was due to patent infringement and R&D expenses. Investing activities reported a net cash outflow of NT\$52,651,000, which was mainly due to procurement of testing and R&D equipment. Financing activities reported a net cash outflow of NT\$218,187,000, which was mainly due to treasury stock buyback, dividend distribution, and the return of deposits received. The annual cashflow showed a net cash outflow of NT\$293,073,000. The Company had NT\$466,545,000 in cash and cash equivalents at the end of the year, accounting for approximately 28% of the Company's total assets. The Company's overall financial status is sound.

**Chairman:**

[With seal:  
John Lin]

**Manager:**

[With seal:  
John Lin]

**Chief Accountant:**

[With seal:  
Angel Pan]

Attachment 2

inergy Technology Inc.

### Audit Committee Review Report

The Board of Directors has prepared and submitted the 2025 Business Report, Consolidated and Parent-Company Only Financial Statements, and Earnings Distribution Proposal. Of these, the Consolidated and Parent-Company Only Financial Statements have been duly audited by KPMG Taiwan, and audit reports have been produced.

The above Business Report, Consolidated Financial Statements, and Earnings Distribution Proposal have been examined and determined to be correct and accurate by the Audit Committee.

In light of the above, and in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, this Report is duly submitted.

Please take it under advisement.

Submitted to

The 2026 inergy Technology Inc. General Shareholders' Meeting

inergy Technology Inc.

Audit Committee Convenor: Lai Hong Lin [With signature: Lai Hong Lin]

March 4, 2026

## Attachment 3

### Independent Auditors' Report

To the Board of Directors of inergy Technology Inc.:

#### Opinion

We have audited the consolidated financial statements of inergy Technology Inc. and its subsidiaries ( “the Group” ), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In our judgment, the key audit matters we communicated in the auditor's report were as follows:

##### ● The accuracy of the timing of revenue recognition

Please refer to note 4(n) “Revenue” for accounting policy and note 6(p) “Revenue from contracts with customers” for further information.

Description of the key audit matter:

The sales of products from the Group are subject to the terms and conditions agreed upon in sales contracts with customers, wherein it will affect the timing of revenue recognition and transfer of control to the buyer to be in compliance with the accounting standards. If the revenue is recognized prior to the customer having obtained the goods, it will result in an inappropriate timing of revenue recognition the period surrounding the reporting date. Therefore, the accuracy of the timing of revenue recognition has been identified as our key audit matter.

How the matter was addressed in our audit:

- Understanding the main types of revenues, contract contents, and transaction terms to assess the accuracy of the timing of revenue recognition.
- Conducting the variance analysis on the revenue from major customer.
- Testing the internal controls related to shipping operations and revenue recognition processes.
- Determining samples from sales transactions for a period before and after the balance sheet date to ensure the accuracy of the document related to revenue recognition.

#### **Other Matter**

Inergy Technology Inc. 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.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and 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.

#### **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

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

KPMG

Taipei, Taiwan (Republic of China)

March 4, 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 auditors' audit report and consolidated financial statements, the Chinese version shall prevail.

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

**INERGY TECHNOLOGY INC. AND SUBSIDIARIES**

**Consolidated Balance Sheets**

**December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025				December 31, 2024						December 31, 2025				December 31, 2024			
Assets		Amount	%	Amount	%	Liabilities and Equity		Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
11xx	<b>Current assets:</b>					21xx	<b>Current liabilities:</b>												
1100	Cash and cash equivalents (note 6(a))	\$ 466,545	28	759,618	42	2100	Short-term borrowings (notes 6(i) and (v))	\$ 45,000	3	74,516	4								
1172	Notes and accounts receivable, net (note 6(c))	278,726	16	205,892	11	2130	Contract liabilities-current (note 6(p))	913	-	697	-								
1137	Current financial assets at amortised cost (note 6(b))	10,000	1	-	-	2170	Notes and accounts payable	247,817	15	198,354	11								
1200	Other receivables	172	-	1,904	-	2200	Other payables (note 6(q))	53,918	3	46,198	3								
130x	Inventories (note 6(d))	345,009	20	280,991	16	2230	Current tax liabilities	7,771	-	15,188	1								
1476	Other current financial assets (notes 6(h) and 9)	630	-	124,208	7	2280	Lease liabilities-current (notes 6(j) and (v))	3,794	-	3,025	-								
1479	Other current assets (note 6(h))	12,729	1	14,291	1	2320	Long term liabilities, current portion (notes 6(i) and 8)	15,079	1	14,780	1								
	<b>Total current assets</b>	<u>1,113,811</u>	<u>66</u>	<u>1,386,904</u>	<u>77</u>	2399	Other current liabilities (notes 6(i) and 9)	35,978	2	36,298	2								
15xx	<b>Non-current assets:</b>						<b>Total current liabilities</b>	<u>410,270</u>	<u>24</u>	<u>389,056</u>	<u>22</u>								
1517	Non-current financial assets at fair value through other comprehensive income (note 6(b))	32,445	2	36,405	2	25xx	<b>Non-current liabilities:</b>												
1600	Property, plant and equipment (notes 6(e), 8 and 9)	326,430	20	320,740	18	2540	Long-term borrowings (notes 6(i) and 8)	150,603	9	165,682	9								
1755	Right-of-use assets (note 6(f))	5,794	-	6,972	-	2550	Non-current provisions (notes 6(k) and 9)	42,696	3	-	-								
1780	Intangible assets (note 6(g))	7,293	-	7,706	-	2570	Deferred tax liabilities (note 6(m))	1,045	-	3,652	-								
1840	Deferred tax assets (note 6(m))	23,937	1	15,212	1	2580	Lease liabilities-non-current (notes 6(j) and (v))	2,206	-	4,134	-								
1920	Guarantee deposits paid (notes 8 and 9)	137,915	9	12,684	1	2645	Guarantee deposits received (note 9)	-	-	35,000	2								
1980	Other non-current financial assets (notes 6(h) and 8)	14,823	1	15,424	1		<b>Total non-current liabilities</b>	<u>196,550</u>	<u>12</u>	<u>208,468</u>	<u>11</u>								
1995	Other non-current assets (note 6(h))	14,879	1	3,907	-	2xxx	<b>Total liabilities</b>	<u>606,820</u>	<u>36</u>	<u>597,524</u>	<u>33</u>								
	<b>Total non-current asset</b>	<u>563,516</u>	<u>34</u>	<u>419,050</u>	<u>23</u>	31xx	<b>Equity (notes 6(b) and (n)):</b>												
						3110	Ordinary shares	457,200	27	457,200	25								
						3200	Capital surplus	570,003	34	570,003	32								
						3300	Retained earnings	89,884	5	185,320	10								
						3400	Other equity	(7,685)	-	(4,093)	-								
						3500	Treasury shares	(38,895)	(2)	-	-								
						3xxx	<b>Total equity</b>	<u>1,070,507</u>	<u>64</u>	<u>1,208,430</u>	<u>67</u>								
1xxx	<b>Total assets</b>	<u>\$ 1,677,327</u>	<u>100</u>	<u>1,805,954</u>	<u>100</u>	2-3xxx	<b>Total liabilities and equity</b>	<u>\$ 1,677,327</u>	<u>100</u>	<u>1,805,954</u>	<u>100</u>								

See accompanying notes to consolidated financial statements.

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

**INERGY TECHNOLOGY INC. 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)

	2025		2024	
	Amount	%	Amount	%
4000 <b>Operating revenue (note 6(p))</b>	\$ 1,413,767	100	1,094,185	100
5000 <b>Operating costs (notes 6(d), (e), (f), (l), (q) and 12)</b>	1,043,833	74	759,826	69
5900 <b>Gross profit from operations</b>	369,934	26	334,359	31
6000 <b>Operating expenses (notes 6(e), (f), (g), (j), (l), (q), 7 and 12):</b>				
6100 Selling expenses	47,746	3	42,468	4
6200 Administrative expenses	142,778	10	73,955	7
6300 Research and development expenses	114,949	8	97,102	9
<b>Total operating expenses</b>	305,473	21	213,525	20
6900 <b>Net operating income</b>	64,461	5	120,834	11
7000 <b>Non-operating income and expenses (notes 6(b), (j), (k) and (r)):</b>				
7100 Interest income	7,706	-	21,061	2
7010 Other income	1,435	-	1,506	-
7020 Other gains and losses	(76,198)	(5)	51,975	5
7050 Finance costs	(5,006)	-	(4,736)	(1)
<b>Total non-operating income and expenses</b>	(72,063)	(5)	69,806	6
7900 <b>Income (loss) before tax</b>	(7,602)	-	190,640	17
7950 <b>Less: Income tax (benefits) expenses (note 6(m))</b>	(3,606)	-	38,223	3
8000 <b>Net (loss) income</b>	(3,996)	-	152,417	14
8300 <b>Other comprehensive income (notes 6(b) and (n)):</b>				
8310 <b>Components of other comprehensive income that will not be reclassified to profit or loss</b>				
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(3,960)	-	3,474	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
<b>Total components of other comprehensive income that will not be reclassified to profit or loss</b>	(3,960)	-	3,474	-
8360 <b>Components of other comprehensive income that will be reclassified to profit or loss</b>				
8361 Exchange differences on translation of foreign financial statements	368	-	(551)	-
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
<b>Total components of other comprehensive income that will be reclassified to profit or loss</b>	368	-	(551)	-
8300 <b>Other comprehensive income</b>	(3,592)	-	2,923	-
8500 <b>Total comprehensive income</b>	\$ (7,588)	-	155,340	14
<b>Profit (loss) attributable to:</b>				
8610 Owners of parent	\$ (3,996)	-	152,417	14
<b>Comprehensive income attributable to:</b>				
8710 Owners of parent	\$ (7,588)	-	155,340	14
<b>Earnings per share (expressed in New Taiwan dollars) (note 6(o))</b>				
9750 <b>Basic earnings per share</b>	\$ (0.09)		3.33	
9850 <b>Diluted earnings per share</b>	\$ (0.09)		3.33	

See accompanying notes to consolidated financial statements.

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

**INERGY TECHNOLOGY INC. AND SUBSIDIARIES****Consolidated Statements of Changes in Equity****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars)**

	Retained earnings					Other equity					Total equity
	Ordinary shares	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	Total other equity interests	Treasury shares	
<b>Balance at January 1, 2024</b>	\$ 457,200	594,692	23,867	6,027	24,040	53,934	553	(7,569)	(7,016)	-	1,098,810
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	1,631	-	(1,631)	-	-	-	-	-	-
Special reserve	-	-	-	989	(989)	-	-	-	-	-	-
Cash dividends	-	(24,689)	-	-	(21,031)	(21,031)	-	-	-	-	(45,720)
Net income	-	-	-	-	152,417	152,417	-	-	-	-	152,417
Other comprehensive income	-	-	-	-	-	-	(551)	3,474	2,923	-	2,923
Total comprehensive income	-	-	-	-	152,417	152,417	(551)	3,474	2,923	-	155,340
<b>Balance on December 31, 2024</b>	457,200	570,003	25,498	7,016	152,806	185,320	2	(4,095)	(4,093)	-	1,208,430
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	15,241	-	(15,241)	-	-	-	-	-	-
Special reserve appropriated	-	-	-	(2,923)	2,923	-	-	-	-	-	-
Cash dividends	-	-	-	-	(91,440)	(91,440)	-	-	-	-	(91,440)
Net loss	-	-	-	-	(3,996)	(3,996)	-	-	-	-	(3,996)
Other comprehensive income	-	-	-	-	-	-	368	(3,960)	(3,592)	-	(3,592)
Total comprehensive income	-	-	-	-	(3,996)	(3,996)	368	(3,960)	(3,592)	-	(7,588)
Purchase of treasury shares	-	-	-	-	-	-	-	-	-	(38,895)	(38,895)
<b>Balance at December 31, 2025</b>	\$ 457,200	570,003	40,739	4,093	45,052	89,884	370	(8,055)	(7,685)	(38,895)	1,070,507

See accompanying notes to consolidated financial statements.

## INERGY TECHNOLOGY INC. AND SUBSIDIARIES

## Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
<b>Cash flows from (used in) operating activities:</b>		
(Loss) income before tax	\$ (7,602)	190,640
<b>Adjustments:</b>		
Adjustments to reconcile profit (loss):		
Depreciation expense	34,667	33,696
Amortization expense	2,404	3,288
Finance costs	5,006	4,736
Interest income	(7,706)	(21,061)
Dividend income	(900)	(450)
Gain on disposal of property, plant and equipment	-	(202)
Others	42,195	(44)
Total adjustments to reconcile profit (loss)	<u>75,666</u>	<u>19,963</u>
<b>Changes in operating assets and liabilities:</b>		
Changes in operating assets:		
Notes and accounts receivable	(72,655)	(73,769)
Other receivables	765	(767)
Inventories	(63,819)	(79,141)
Other current assets	1,562	10,235
Total changes in operating assets	<u>(134,147)</u>	<u>(143,442)</u>
Changes in operating liabilities:		
Contract liabilities	234	316
Notes and accounts payable	49,463	109,731
Other payables	9,245	19,117
Other current liabilities	196	190
Total changes in operating liabilities	<u>59,138</u>	<u>129,354</u>
Total changes in operating assets and liabilities	<u>(75,009)</u>	<u>(14,088)</u>
Total adjustments	<u>657</u>	<u>5,875</u>
Cash (outflow) inflow generated from operations	(6,945)	196,515
Income taxes paid	(15,142)	(24,056)
<b>Net cash flows (used in) from operating activities</b>	<u>(22,087)</u>	<u>172,459</u>
<b>Cash flows from (used in) investing activities:</b>		
Acquisition of financial assets at amortised cost	(10,000)	-
Acquisition of property, plant and equipment	(50,795)	(33,398)
Proceeds from disposal of property, plant and equipment	-	216
(Increase) decrease in refundable deposits	(1,653)	73,050
Acquisition of intangible assets	(377)	(347)
Decrease (increase) in other financial assets	601	(944)
Interest received	8,673	20,970
Dividends received	900	450
<b>Net cash flows (used in) from investing activities</b>	<u>(52,651)</u>	<u>59,997</u>
<b>Cash flows from (used in) financing activities:</b>		
Proceeds from short-term borrowings	-	75,000
Repayment of short-term borrowings	(30,000)	-
Repayment of long-term borrowings	(14,780)	(14,522)
Decrease in guarantee deposits received	(35,000)	(25,000)
Payment of lease liabilities	(3,574)	(3,579)
Cash dividends paid	(91,440)	(45,720)
Payments to acquire treasury shares	(38,895)	-
Interest paid	(4,598)	(4,632)
<b>Net cash flows used in financing activities</b>	<u>(218,287)</u>	<u>(18,453)</u>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<u>(48)</u>	<u>(1,126)</u>
<b>Net (decrease) increase in cash and cash equivalents</b>	(293,073)	212,877
<b>Cash and cash equivalents at beginning of period</b>	<u>759,618</u>	<u>546,741</u>
<b>Cash and cash equivalents at ending of period</b>	<u>\$ 466,545</u>	<u>759,618</u>

See accompanying notes to consolidated financial statements.

## Independent Auditors' Report

To the Board of Directors of inergy Technology Inc.:

### Opinion

We have audited the financial statements of inergy Technology Inc.( “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, 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 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In our judgment, the key audit matters we communicated in the auditor's report were as follows:

#### ● The accuracy of the timing of revenue recognition

Please refer to note 4(n) “Revenue” for accounting policy and note 6(q) “Revenue from contracts with customers” for further information.

Description of the key audit matter:

The sales of products from the Company are subject to the terms and conditions agreed upon in sales contracts with customers, wherein it will affect the timing of revenue recognition and transfer of control to the buyer to be in compliance with the accounting standards. If the revenue is recognized prior to the customer having obtained the goods, it will result in an inappropriate timing of revenue recognition the period surrounding the reporting date. Therefore, the accuracy of the timing of revenue recognition has been identified as our key audit matter.

How the matter was addressed in our audit

- Understanding the main types of revenues, contract contents, and transaction terms to assess the accuracy of the timing of revenue recognition.
- Conducting the variance analysis on the revenue from major customer.
- Testing the internal controls related to shipping operations and revenue recognition processes.
- Determining samples from sales transactions for a period before and after the balance sheet date to ensure the accuracy of the document related to revenue recognition.

### **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 the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the 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 this 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 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 Yang, Yun-Chu and Chen, Ya-Ling.

KPMG

Taipei, Taiwan (Republic of China)

March 4, 2026

#### **Notes to Readers**

The accompanying parent company only financial statements are intended only to present the statement of financial position, financial performance and its 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' 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 auditors' report and parent company only financial statements, the Chinese version shall prevail.

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

**INERGY TECHNOLOGY INC.**

**Balance Sheets**

**December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

		December 31, 2025		December 31, 2024				December 31, 2025		December 31, 2024	
Assets		Amount	%	Amount	%	Liabilities and Equity		Amount	%	Amount	%
11xx	<b>Current assets:</b>					21xx	<b>Current liabilities:</b>				
1100	Cash and cash equivalents (note 6(a))	\$ 425,958	25	703,095	39	2100	Short-term borrowings (notes 6(j) and (w))	\$ 45,000	3	74,516	4
1137	Current financial assets at amortised cost (note 6(b))	10,000	1	-	-	2130	Contract liabilities-current (note 6(q))	785	-	58	-
1172	Notes and accounts receivable, net (note 6(c))	248,546	15	180,101	10	2170	Notes and accounts payable	247,817	15	198,354	11
1180	Accounts receivable-related parties, net (notes 6(c) and 7)	85,157	5	100,814	5	2200	Other payables (note 6(r))	51,023	3	42,399	2
1200	Other receivables	172	-	1,904	-	2220	Other payables-related parties (note 7)	899	-	898	-
130X	Inventories (note 6(d))	338,141	20	278,661	15	2230	Current tax liabilities	7,771	-	15,188	1
1476	Other current financial assets (notes 6(i) and 9)	630	-	124,208	7	2280	Lease liabilities-current (notes 6(k) and (w))	2,003	-	1,304	-
1479	Other current assets (note 6(i))	12,654	1	14,205	1	2320	Long-term liabilities, current portion (notes 6(j) and 8)	15,079	1	14,780	1
	<b>Total current assets</b>	<u>1,121,258</u>	<u>67</u>	<u>1,402,988</u>	<u>77</u>	2399	Other current liabilities (notes 6(j) and 9)	35,942	2	36,271	2
15xx	<b>Non-current assets:</b>						<b>Total current liabilities</b>	<u>406,319</u>	<u>24</u>	<u>383,768</u>	<u>21</u>
1517	Non-current financial assets at fair value through other comprehensive income (note 6(b))	32,445	2	36,405	2	25xx	<b>Non-current liabilities:</b>				
1600	Property, plant and equipment (notes 6(f), 8 and 9)	325,140	19	319,228	18	2540	Long-term borrowings (notes 6(j) and 8)	150,603	9	165,682	9
1755	Right-of-use assets (note 6(g))	3,002	-	2,421	-	2550	Non-current provisions (notes 6(l), 8 and 9)	42,696	3	-	-
1780	Intangible assets (note 6(h))	7,293	-	7,706	-	2570	Deferred tax liabilities (note 6(n))	1,045	-	3,652	-
1840	Deferred tax assets (note 6(n))	23,937	2	15,212	1	2580	Lease liabilities—non-current (notes 6(k) and (w))	1,129	-	1,269	-
1920	Guarantee deposits paid (note 9)	137,588	8	12,357	1	2645	Guarantee deposits received (note 9)	-	-	35,000	2
1980	Other non-current financial assets (notes 6(i) and 8)	14,823	1	15,424	1	2650	Credit balance of investments accounted for using equity method (notes 6(e) and 7)	8,066	-	17,847	1
1995	Other non-current assets (note 6(i))	14,879	1	3,907	-		<b>Total non-current liabilities</b>	<u>203,539</u>	<u>12</u>	<u>223,450</u>	<u>12</u>
	<b>Total non-current asset</b>	<u>559,107</u>	<u>33</u>	<u>412,660</u>	<u>23</u>	2xxx	<b>Total liabilities</b>	<u>609,858</u>	<u>36</u>	<u>607,218</u>	<u>33</u>
						31xx	<b>Equity (notes 6(b) and (o)):</b>				
						3110	Ordinary shares	457,200	27	457,200	25
						3200	Capital surplus	570,003	34	570,003	32
						3300	Retained earnings	89,884	5	185,320	10
						3400	Other equity	(7,685)	-	(4,093)	-
						3500	Treasury shares	(38,895)	(2)	-	-
						3xxx	<b>Total equity</b>	<u>1,070,507</u>	<u>64</u>	<u>1,208,430</u>	<u>67</u>
						2-3xxx	<b>Total liabilities and equity</b>	<u>\$ 1,680,365</u>	<u>100</u>	<u>\$ 1,815,648</u>	<u>100</u>
	<b>Total assets</b>	<u>\$ 1,680,365</u>	<u>100</u>	<u>1,815,648</u>	<u>100</u>						

See accompanying notes to financial statements.

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

**INERGY TECHNOLOGY INC.**

**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)**

	2025		2024	
	Amount	%	Amount	%
4000 <b>Operating revenue (notes 6(q) and 7)</b>	\$ 1,402,702	100	1,080,981	100
5000 <b>Operating costs (notes 6(d), (f), (g), (m), (r) and 12)</b>	1,048,309	75	756,139	70
5900 <b>Gross profit from operations</b>	354,393	25	324,842	30
5910 Less: Unrealized profit (loss) from sales (note 7)	(2,190)	-	(981)	-
5920 Add: Realized profit (loss) from sales	1,183	-	2,060	-
5950 <b>Gross profit from operations, net</b>	353,386	25	325,921	30
6000 <b>Operating expenses (notes 6(f), (g), (h), (k), (m), (r), 7 and 12):</b>				
6100 Selling expenses	41,792	3	36,794	3
6200 Administrative expenses	140,935	10	72,154	7
6300 Research and development expenses	114,949	8	97,102	9
<b>Total operating expenses</b>	297,676	21	206,050	19
6900 <b>Net operating income</b>	55,710	4	119,871	11
7000 <b>Non-operating income and expenses (notes 6(b), (k), (l), (s) and 7):</b>				
7100 Interest income	7,576	-	20,930	2
7010 Other income	1,435	-	1,037	-
7020 Other gains and losses	(77,873)	(5)	55,388	5
7050 Finance costs	(4,870)	-	(4,650)	-
7070 Share of profit (loss) of subsidiaries, associates and joint ventures accounted for using equity method	10,420	1	(1,936)	-
<b>Total non-operating income and expenses</b>	(63,312)	(4)	70,769	7
7900 <b>Income (loss) before tax</b>	(7,602)	-	190,640	18
7950 <b>Less: Income tax (benefits) expenses (note 6(n))</b>	(3,606)	-	38,223	4
8000 <b>Net (loss) income</b>	(3,996)	-	152,417	14
8300 <b>Other comprehensive income (notes 6(b) and (o)):</b>				
8310 <b>Components of other comprehensive income that will not be reclassified to profit or loss</b>				
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(3,960)	-	3,474	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
<b>Total components of other comprehensive income that will not be reclassified to profit or loss</b>	(3,960)	-	3,474	-
8360 <b>Components of other comprehensive income that will be reclassified to profit or loss</b>				
8361 Exchange differences on translation of foreign financial statements	368	-	(551)	-
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
<b>Total components of other comprehensive income that will be reclassified to profit or loss</b>	368	-	(551)	-
8300 <b>Other comprehensive income</b>	(3,592)	-	2,923	-
8500 <b>Total comprehensive income</b>	\$ (7,588)	-	155,340	14
<b>Earnings per share (expressed in New Taiwan dollars) (note 6(p))</b>				
9750 <b>Basic earnings per share</b>	\$ (0.09)		3.33	
9850 <b>Diluted earnings per share</b>	\$ (0.09)		3.33	

See accompanying notes to financial statements.

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

**INERGY TECHNOLOGY INC.**

**Statements of Changes in Equity**

**For the years ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

	Retained earnings					Total other equity interest					Total equity
	Ordinary shares	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	Total other equity interests	Treasury shares	
<b>Balance at January 1, 2024</b>	\$ 457,200	594,692	23,867	6,027	24,040	53,934	553	(7,569)	(7,016)	-	1,098,810
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	1,631	-	(1,631)	-	-	-	-	-	-
Special reserve	-	-	-	989	(989)	-	-	-	-	-	-
Cash dividends	-	(24,689)	-	-	(21,031)	(21,031)	-	-	-	-	(45,720)
Net income	-	-	-	-	152,417	152,417	-	-	-	-	152,417
Other comprehensive income	-	-	-	-	-	-	(551)	3,474	2,923	-	2,923
Total comprehensive income	-	-	-	-	152,417	152,417	(551)	3,474	2,923	-	155,340
<b>Balance at December 31, 2024</b>	457,200	570,003	25,498	7,016	152,806	185,320	2	(4,095)	(4,093)	-	1,208,430
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	15,241	-	(15,241)	-	-	-	-	-	-
Special reserve	-	-	-	(2,923)	2,923	-	-	-	-	-	-
Cash dividends	-	-	-	-	(91,440)	(91,440)	-	-	-	-	(91,440)
Net loss	-	-	-	-	(3,996)	(3,996)	-	-	-	-	(3,996)
Other comprehensive income	-	-	-	-	-	-	368	(3,960)	(3,592)	-	(3,592)
Total comprehensive income	-	-	-	-	(3,996)	(3,996)	368	(3,960)	(3,592)	-	(7,588)
Purchase of treasury shares	-	-	-	-	-	-	-	-	-	(38,895)	(38,895)
<b>Balance at December 31, 2025</b>	\$ 457,200	570,003	40,739	4,093	45,052	89,884	370	(8,055)	(7,685)	(38,895)	1,070,507

See accompanying notes to financial statements.

## ENERGY TECHNOLOGY INC.

## Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
<b>Cash flows from (used in) operating activities:</b>		
(Loss) income before tax	\$ (7,602)	190,640
<b>Adjustments:</b>		
Adjustments to reconcile profit (loss):		
Depreciation expense	32,569	31,520
Amortization expense	2,404	3,259
Interest expense	4,870	4,650
Interest income	(7,576)	(20,930)
Dividends income	(900)	(450)
Share of (gain) loss of subsidiaries, associates and joint ventures accounted for using equity method	(10,420)	1,936
Gain on disposal of property, plant and equipment	-	(202)
Unrealized profit or loss from sales	2,190	981
Realized profit or loss from sales	(1,183)	(2,060)
Others	42,195	(44)
Total adjustments to reconcile profit (loss)	<u>64,149</u>	<u>18,660</u>
<b>Changes in operating assets and liabilities:</b>		
Changes in operating assets:		
Notes and accounts receivable	(68,445)	(54,725)
Accounts receivable-related parties	15,657	(55,963)
Other receivables	765	(767)
Inventories	(59,480)	(81,867)
Other current assets	1,551	9,396
Total changes in operating assets	<u>(109,952)</u>	<u>(183,926)</u>
Changes in operating liabilities:		
Contract liabilities-current	727	(319)
Notes and accounts payable	49,463	109,731
Other payables	10,153	17,643
Other payable-related parties	1	33
Other current liabilities	153	197
Total changes in operating liabilities	<u>60,497</u>	<u>127,285</u>
Total changes in operating assets and liabilities	<u>(49,455)</u>	<u>(56,641)</u>
Total adjustments	14,694	(37,981)
Cash inflow generated from operations	7,092	152,659
Income taxes paid	(15,142)	(24,056)
<b>Net cash flows (used in) from operating activities</b>	<u>(8,050)</u>	<u>128,603</u>
<b>Cash flows from (used in) investing activities:</b>		
Acquisition of financial assets at amortised cost	(10,000)	-
Acquisition of property, plant and equipment	(50,612)	(31,862)
Proceeds from disposal of property, plant and equipment	-	216
Acquisition of intangible assets	(377)	(347)
(Increase) decrease in guarantee deposits paid	(1,653)	72,940
Decrease (increase) in other financial assets	601	(944)
Interest received	8,543	20,840
Dividends received	900	450
<b>Net cash flows (used in) from investing activities</b>	<u>(52,598)</u>	<u>61,293</u>
<b>Cash flows from (used in) financing activities:</b>		
Proceeds from short-term borrowings	-	75,000
Repayment of short-term borrowings	(30,000)	-
Repayments of long-term borrowings	(14,780)	(14,522)
Decrease in guarantee deposits received	(35,000)	(25,000)
Payment of lease liabilities	(1,912)	(1,868)
Cash dividends paid	(91,440)	(45,720)
Payments to acquire treasury shares	(38,895)	-
Interest paid	(4,462)	(4,546)
<b>Net cash flows used in financing activities</b>	<u>(216,489)</u>	<u>(16,656)</u>
<b>Net (decrease) increase in cash and cash equivalents</b>	(277,137)	173,240
<b>Cash and cash equivalents at beginning of period</b>	703,095	529,855
<b>Cash and cash equivalents at ending of period</b>	<u>\$ 425,958</u>	<u>703,095</u>

See accompanying notes to financial statements.

## Attachment 4

### inergy Technology Inc.

#### Comparison table of the amended provisions of Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Article no.	Pre-amendment text	Post-amendment text	Explanation
Article 15	The company should consider the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and manage its research and development, procurement, production, operations, and services in accordance with the following principles to minimize the environmental and human impact of its business activities: 1~6 (omitted)	The company should consider the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and manage its research and development, procurement, production, operations, and services in accordance with the following principles to minimize the environmental and human impact of its business activities: 1~6 (omitted) 7. Strengthen the conservation of marine and terrestrial biodiversity and ecosystems, promote the sustainable use of resources, and ensure the equitable and reasonable sharing of benefits	Updated sustainability related information in accordance with laws and regulations
Article 21	1. The company should create an environment conducive to career development and establish effective training programs for its employees to foster professional skills. 2. The company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other benefits) and align employee compensation with business performance or achievements. This ensures the effective recruitment, retention, and motivation of human resources, thereby achieving the objective of sustainable operations.	1. The company should create an environment conducive to career development and establish effective training programs for its employees to foster professional skills. 2. The company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other benefits) and align employee compensation with business performance or achievements. This ensures the effective recruitment, retention, and motivation of human resources, thereby achieving the objective of sustainable operations. 3. The company shall establish industry-academia collaboration programs as required to cultivate talent geared toward the industry's future growth.	Updated in accordance with laws and regulations

## Attachment 5

### inergy Technology Inc.

#### Comparison table of the amended provisions of Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies

Number	Articles pre-amendment	Articles post-amendment	Description
Article 2 Paragraph 1	Prohibition of unethical conduct When engaging in commercial activities, directors, supervisors, managers, employees of the company with substantial control over such companies ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits. Furthermore, they shall not commit unethical actions, including breaches of ethics, illegal acts, or breaches of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.	Prohibition of unethical conduct When engaging in commercial activities, directors, supervisors, managers, employees, and mandataries of the company with substantial control over such companies ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits. Furthermore, they shall not commit unethical actions, including breaches of ethics, illegal acts, or breaches of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.	Amended in accordance with laws and regulations
Article 6	In accordance with the business philosophy and policies set forth in the preceding article, the company shall clearly and comprehensively establish a program within this code to prevent unethical conduct (hereinafter referred to as the "Prevention Program"). This program shall encompass operational procedures, codes of conduct, as well as education and training.	1. In accordance with the business philosophy and policies set forth in the preceding article, the company shall clearly and comprehensively establish a program within this code to prevent unethical conduct (hereinafter referred to as the "Prevention Program"). This program shall encompass operational procedures, codes of conduct, as well as education and training. 2. The company shall formulate a prevention program in compliance with prevailing laws and regulations, after consulting with employees, labor unions, key business partners, and other relevant stakeholders.	Amended in accordance with laws and regulations
Article 7 Paragraph 1	The Company's Prevention Program shall, based on an analysis of business activities within its operational scope that carry higher risks of dishonest conduct, strengthen the corresponding preventive measures.	The company shall establish a risk assessment mechanism to identify unethical conduct, regularly analyze and evaluate business activities within its scope that carry a higher risk. Based on the assessment, the company shall formulate a Prevention Program and perform periodic reviews to ensure adequacy and effectiveness. The Prevention Program shall focus on business activities identified as having a higher risk of unethical conduct and shall strengthen corresponding preventive measures.	Amended in accordance with laws and regulations
Article 8	Commitment and Implementation The company shall clearly specify its ethical corporate management policies within its internal rules and external documents. These policies shall be implemented by the Board of Directors and	Commitment and Implementation 1. The company shall request that directors and senior management issue a statement of compliance with the ethical management policy. Furthermore, the company shall require, within the terms of	Amended in accordance with laws and regulations

Number	Articles pre-amendment	Articles post-amendment	Description
	<p>senior management. Furthermore, the company shall ensure these policies are enforced across internal management processes and commercial activities.</p>	<p>employment that all employees adhere to such policy.</p> <p>2. The company shall clearly specify its ethical corporate management policies within its internal rules, external documents, and on the company website. This disclosure shall include a formal commitment by the Board of Directors and senior management to the rigorous and thorough implementation of such policies. Furthermore, the company shall ensure these policies are enforced across internal management processes and commercial activities.</p> <p>3. The company shall compile documented information on the ethical management policy, statement, commitment and implementation mentioned in the first and second paragraphs; all such information shall be properly retained.</p>	
Article 10	<p><b>Prohibition of Bribery and Kickbacks</b> The company and its directors, supervisors, managers, employees, and substantial controllers shall not, directly or indirectly, offer, promise to offer, request, or accept any improper benefits in any form. This prohibition applies to any benefits offered to or received from clients, agents, contractors, suppliers, public officials, or other stakeholders.</p>	<p><b>Prohibition of Bribery and Kickbacks</b> The company and its directors, supervisors, managers, employees, mandataries, and substantial controllers shall not, directly or indirectly, offer, promise to offer, request, or accept any improper benefits in any form. This prohibition applies to any benefits offered to or received from clients, agents, contractors, suppliers, public officials, or other stakeholders.</p>	Amended in accordance with laws and regulations
Article 11	<p><b>Prohibition of Unlawful Political Contributions</b> When directly or indirectly giving donations to political parties or organizations or individuals participating in political activities, the company and its directors, supervisors, managers, employees, and substantial controllers shall comply with the Political Donations Act and their relevant internal operational procedures. Such donations shall not be made in exchange for commercial gains or business advantages.</p>	<p><b>Prohibition of Unlawful Political Contributions</b> When directly or indirectly giving donations to political parties or organizations or individuals participating in political activities, the company and its directors, supervisors, managers, employees, mandataries, and substantial controllers shall comply with the Political Donations Act and their relevant internal operational procedures. Such donations shall not be made in exchange for commercial gains or business advantages.</p>	Amended in accordance with laws and regulations
Article 12	<p><b>Prohibition of Improper Charitable Donations and/or Sponsorships</b> When making or offering donations and sponsorships, the company and its directors, supervisors, managers, employees and substantial controllers shall comply with relevant laws, regulations, and internal operational procedures, and shall not surreptitiously engage in bribery.</p>	<p><b>Prohibition of Improper Charitable Donations and/or Sponsorships</b> When making or offering donations and sponsorships, the company and its directors, supervisors, managers, employees, mandataries, and substantial controllers shall comply with relevant laws, regulations, and internal operational procedures, and shall not surreptitiously engage in bribery.</p>	Amended in accordance with laws and regulations

Number	Articles pre-amendment	Articles post-amendment	Description
Article 13	<p>Prohibition of Excessive Gifts, Hospitality, or Other Improper Benefits</p> <p>The company and its directors, supervisors, managers, employees, and substantial controllers shall not, directly or indirectly, offer or accept any excessive gifts, hospitality or other improper benefits for the purpose of establishing business relationships or influencing commercial transactions.</p>	<p>Prohibition of Excessive Gifts, Hospitality or Other Improper Benefits</p> <p>The company and its directors, supervisors, managers, employees, mandataries, and substantial controllers shall not, directly or indirectly, offer or accept any excessive gifts, hospitality or other improper benefits for the purpose of establishing business relationships or influencing commercial transactions.</p>	Amended in accordance with laws and regulations
Article 14	<p>Prohibition of Infringement of Intellectual Property Rights</p> <p>The company and its directors, supervisors, managers, employees, and substantial controllers shall observe applicable laws and regulations, internal operational procedures, and contractual provisions concerning intellectual property; such parties shall not use, disclose, dispose of, or damage intellectual property or otherwise infringe upon intellectual property rights without the prior consent of the rights holder.</p>	<p>Prohibition of Infringement of Intellectual Property Rights</p> <p>The company and its directors, supervisors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, internal operational procedures, and contractual provisions concerning intellectual property; such parties shall not use, disclose, dispose of, or damage intellectual property or otherwise infringe upon intellectual property rights without the prior consent of the rights holder.</p>	Amended in accordance with laws and regulations
Article 16	<p>Prevention of Damage to Stakeholders Arising from Products or Services</p> <p>In the course of research and development, procurement, manufacturing, provision, or sale of products and services, the company and its directors, supervisors, managers, employees, and substantial controllers shall observe applicable laws, regulations, and international standards to ensure the safety and information transparency of their products and services. They shall also adopt and publish a policy for the protection of the rights and interests of consumers or other stakeholders, ensuring its integration into operations. This policy aims to prevent their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. If sufficient facts suggest that these products or services pose a potential hazard to safety or health, the company shall, in principle, immediately recall those products or suspend services.</p>	<p>Prevention of Damage to Stakeholders Arising from Products or Services</p> <p>In the course of research and development, procurement, manufacturing, provision, or sale of products and services, the company and its directors, supervisors, managers, employees, mandataries, and substantial controllers shall observe applicable laws, regulations, and international standards to ensure the safety and information transparency of their products and services. They shall also adopt and publish a policy for the protection of the rights and interests of consumers or other stakeholders, ensuring its integration into operations. This policy aims to prevent their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. If sufficient facts suggest that these products or services pose a potential hazard to safety or health, the company shall, in principle, immediately recall those products or suspend services.</p>	Amended in accordance with laws and regulations
Article 17	<p>Organization and Responsibilities</p> <p>1. The company's board of directors shall exercise due care in performing their duties as good administrators to ensure the company prevents unethical conduct. Such parties shall consistently review the effectiveness of preventive measures and implement continuous adjustments to</p>	<p>Organization and Responsibilities</p> <p>1. The directors, supervisors, managers, employees, mandataries, and substantial controllers of the company shall exercise due care in performing their duties as good administrators to ensure the company prevents unethical conduct. Such parties shall consistently review the effectiveness of preventive measures and implement</p>	Amended in accordance with laws and regulations

Number	Articles pre-amendment	Articles post-amendment	Description
	<p>facilitate the thorough execution of their ethical corporate management policies.</p> <p>2. To achieve sound ethical corporate management, the Board of Directors shall be responsible for establishing and supervising the implementation of ethical corporate management policies and prevention programs. Any violation shall be reported to the members of the Audit Committee.</p>	<p>continuous adjustments to facilitate the thorough execution of their ethical corporate management policies.</p> <p>2. To achieve sound ethical corporate management, the company shall establish a dedicated unit reporting directly to the Board of Directors. This unit shall be provided with adequate resources and competent personnel responsible for establishing and supervising the implementation of ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and shall report to the Board of Directors on a regular basis (at least once a year):</p> <p>(1) Assisting in the integration of ethics and moral values into the company's business strategy, and adopting appropriate prevention measures against corruption and malfeasance to manage ethical compliance with all applicable laws and regulations</p> <p>(2) Regularly analyzing and assessing the risks of unethical conduct within the business scope, adopting corresponding prevention programs, and defining standard operating procedures and conduct guidelines in each program with respect to the company's operations and business</p> <p>(3) Planning the internal organization, structure, and allocation of responsibilities and establishing check-and-balance mechanisms for mutual supervision of business activities identified as having a higher risk of unethical conduct</p> <p>(4) Promoting and coordinating awareness programs and educational activities in alignment with ethical policies</p> <p>(5) Developing a whistleblowing system and ensuring its operational effectiveness</p> <p>(6) Assisting the Board of Directors and management in auditing and assessing the operational effectiveness of ethical management prevention measures as well as preparing compliance reports that evaluate the implementation ethical standards within the company's operating procedures</p>	
Article 18	<p>Compliance with Laws and Regulations in Business Execution</p> <p>The company and its directors, supervisors, managers, employees, and substantial controllers shall comply with applicable laws, regulations, and prevention programs when conducting business activities.</p>	<p>Compliance with Laws and Regulations in Business Execution</p> <p>The company and its directors, supervisors, managers, employees, mandataries, and substantial controllers shall comply with applicable laws, regulations, and</p>	Amended in accordance with laws and regulations

Number	Articles pre-amendment	Articles post-amendment	Description
		prevention programs when conducting business activities.	
Article 19 Paragraph 1	The company shall offer appropriate channels for directors and managerial officers to voluntarily explain any potential conflicts of interests with the company.	The company shall adopt conflict of interest prevention policies to identify, monitor, and manage potential risks arising from unethical conduct; it shall also offer appropriate channels for directors, managerial officer or other interested parties attending or present at board meetings to voluntarily explain any potential conflicts of interests with the company.	Amended in accordance with laws and regulations
Article 20 Paragraph 2	The Company's internal audit unit shall periodically audit compliance with the system set forth in the preceding paragraph. The audit report shall be prepared and submitted to the Board of Directors. The Company may engage certified public accountants to perform such audits and, where necessary, retain professional experts for assistance.	The company's internal audit unit shall, based on the results of unethical conduct risk assessments, formulate relevant audit plans, including audit targets, scope, items, and frequency. It shall evaluate compliance with the Prevention Program accordingly and may engage certified public accountants to conduct the audits. Where necessary, professional experts may be retained for assistance. The audit findings shall be reported to senior management and the dedicated ethical management unit, and an audit report shall be prepared and submitted to the Board of Directors.	Amended in accordance with laws and regulations
Article 21	Operational Procedures and Codes of Conduct The company shall establish operational procedures and guidelines in accordance with Article 6 hereof to guide directors, supervisors, managers, employees, and substantial controllers in the execution of business activities. These procedures and guidelines should, at a minimum, include the following: 1. Criteria for determining improper benefits 2. Procedures for legitimate political donations 3. Procedures and standard rates for charitable donations or sponsorships 4. Rules for avoiding, reporting, and handling work-related conflicts of interests 5~8 (Omitted)	Operational Procedures and Codes of Conduct The company shall establish operational procedures and guidelines in accordance with Article 6 hereof to guide directors, supervisors, managers, employees, and substantial controllers in the execution of business activities. These procedures and guidelines should, at a minimum, include the following: 1. Criteria for determining improper benefits 2. Procedures for legitimate political donations 3. Procedures and standard rates for charitable donations or sponsorships 4. Rules for avoiding, reporting, and handling work-related conflicts of interests and the procedures for disclosure and handling. 5~8 (Omitted)	Amended in accordance with laws and regulations
Article 22 Paragraph 1	The company shall conduct periodic training and awareness programs for directors, managerial officers, employees and substantial controllers; they will also invite commercial counterparties to participate in these sessions to ensure they understand ethical corporate management standards, relevant policies, prevention	The chairman, general manager, or senior managers of the company shall periodically communicate the importance of integrity to directors, managerial officers, employees, mandataries, and substantial controllers, as well as organize education, training, and awareness programs. The company shall also invite business counterparties to participate in	Amended in accordance with laws and regulations

Number	Articles pre-amendment	Articles post-amendment	Description
	programs, and the consequences of unethical conduct.	these sessions to ensure their full understanding of the company's commitment to ethical corporate management, relevant policies, the Prevention Program, and the consequences of unethical conduct.	
Article 24	<p>Information Disclosure</p> <p>The company shall disclose the implementation of ethical corporate management best practice principles on company's website, in annual report and prospectus.</p>	<p>Information Disclosure</p> <p>The company shall collect quantitative data regarding the promotion of ethical management and continuously analyze and assess the effectiveness of such effort. It shall also disclose the measures taken for implementing ethical corporate management, the status of implementation, the foregoing quantitative data, and the effectiveness of promotion on its company website, annual reports, and prospectuses. Furthermore, the company shall disclose its ethical corporate management best practice principles on the Market Observation Post System.</p>	Amended in accordance with laws and regulations
Article 26 Paragraph 2	<p>After the company becomes publicly listed and independent directors are appointed, the company submits its ethical corporate management best practice principles to the Board of Directors for deliberation, as outlined in the preceding paragraph. The Board shall take each independent director's opinions into full consideration. Any objections or reservations expressed by an independent director shall be recorded in the minutes of the Board of Directors meeting. An independent director who cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is a legitimate reason to do otherwise, and said opinion shall be specified in the minutes of the Board of Directors meeting.</p>	<p>The company submits its ethical corporate management best practice principles to the Board of Directors for deliberation, as outlined in the preceding paragraph. The Board shall take each independent director's opinions into full consideration. Any objections or reservations expressed by an independent director shall be recorded in the minutes of the Board of Directors meeting. An independent director who cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is a legitimate reason to do otherwise, and said opinion shall be specified in the minutes of the Board of Directors meeting.</p>	Following the completion of the company's public offering, corresponding textual amendments have been made.

## Attachment 6

### inergy Technology Inc.

#### Comparison table of the amended provisions of Codes of Ethical Conduct for TWSE/GTSM Listed Companies

Article no.	Articles pre-amendment	Articles post-amendment	Description
Article 1	To effectively assist companies in establishing a code of ethical conduct, these Guidelines are adopted to encourage directors and managerial officers (including general managers, assistant general managers, and deputy assistant general managers or those holding equivalent positions, as well as chief financial and chief accounting officers, and other individuals with delegated authority to act or sign documents on behalf of the company) to act in accordance with high ethical standards. Furthermore, these Guidelines serve to provide interested parties with a clear understanding of the ethical standards of the company. This code is hereby established for compliance in accordance with the "Code of Ethical Conduct for Listed and OTC Companies."	To effectively assist the company in establishing its code of ethical conduct, these Guidelines are adopted to encourage its directors, supervisors, and managerial officers (including general managers, assistant general managers, and deputy assistant general managers or those holding equivalent positions, as well as chief financial and chief accounting officers, and other individuals with delegated authority to act or sign documents on behalf of the company), along with employees and persons having substantial control (collectively, the "Relevant Personnel"), to act in accordance with ethical standards. These Guidelines aim to enable stakeholders to better understand the company's ethical framework, implement the company's core values, and uphold high professional standards. Furthermore, they ensure that Relevant Personnel strictly adhere to the company's code of ethical conduct in their daily duties and business activities to safeguard the company's reputation and earn the respect and trust of customers, suppliers, and other parties. This code is hereby established for compliance in accordance with the "Code of Ethical Conduct for Listed and OTC Companies."	Amended in accordance with laws and regulations
Article 2	<p>1.Prevention of conflicts of interest: A conflict of interest occurs when a director, supervisor, or managerial officer of the company is unable to perform his/her duties in an objective and efficient manner, or when such a person takes advantage of his/her position in the company to obtain improper benefits for either himself/herself or his/her spouse, parents, children, or relatives within the second degree of kinship.</p> <p>2~6 (Omitted)</p> <p>7. Encouraging the reporting of illegal or unethical activities: The company shall proactively promote ethical awareness internally and encourage employees to</p>	<p>1.Prevention of conflicts of interest: (1) A conflict of interest occurs when a director, supervisor, or managerial officer of the company is unable to perform his/her duties in an objective and efficient manner, or when such a person takes advantage of his/her position in the company to obtain improper benefits for either himself/herself or his/her spouse, parents, children, or relatives within the second degree of kinship. (2) Particular attention shall be paid to matters involving the lending of funds to, or the provision of guarantees for, affiliated enterprises of the aforementioned persons, as well as material asset transactions and procurement or sales dealings. (3) Directors and managerial officers shall comply with regulations regarding the prevention of conflicts of interest. In addition to refraining from any transactions or conduct involving improper benefits, they shall fulfill their disclosure obligations. The company shall also establish an anonymous reporting mechanism that enables stakeholders to raise concerns. (4) Personnel with a conflict of interest shall recuse themselves from voting in the relevant decision-making process. All records pertaining to declarations, reviews, and the handling of such matters shall be retained for audit purposes. In the event of any violation of these regulations or in cases of material severity, the company may pursue legal liability in accordance with internal rules and applicable laws.</p> <p>7.Encouraging the reporting of illegal or unethical activities: The company shall proactively promote ethical awareness internally and encourage employees to</p>	Amended in accordance with laws and regulations

	<p>report to a supervisor, managerial officer, chief internal auditor, or other appropriate authority upon the suspicion or discovery of any activity violating laws, regulations, or the code of ethical conduct. To facilitate the reporting of illegal conduct, the company shall establish a formal whistleblowing system and ensure employees are aware that the company will exercise its best efforts to guarantee the safety of informants and protect them from any form of reprisal.</p> <p>8. Disciplinary measures: When a director, supervisor, or managerial officer violates the code of ethical conduct, the company shall handle the matter in accordance with the prescribed disciplinary measures. The company shall, without delay, disclose on the Market Observation Post System (MOPS) the date and nature of the violation, the specific provisions breached, and the disciplinary actions taken. Furthermore, it is advisable for the company to establish a formal grievance or appeals process to provide the individual involved with an opportunity for remedy.</p>	<p>report to a member of the Audit Committee, managerial officer, the chief internal auditor, or another appropriate authority upon the suspicion or discovery of any activity violating laws, regulations, or the code of ethical conduct. The company shall ensure strict confidentiality and protection regarding the identity of whistleblowers, individuals involved in the investigation, the content of the report, and any related evidence; furthermore, it shall undertake to protect whistleblowers from improper treatment as a result of their reporting. However, internal personnel shall refrain from making false reports or malicious accusations and must provide sufficient relevant information to facilitate subsequent verification. The company shall make every effort to ensure the safety of individuals reporting in good faith. Conversely, for malicious or false reports, the company shall provide appropriate guidance and, where necessary, impose disciplinary measures to maintain proper conduct and organizational integrity.</p> <p>8. Disciplinary measures: When a director, managerial officer, or employee violates the code of ethical conduct, the company shall investigate to ascertain the relevant facts. Prior to confirming such facts, the company shall provide the reported party with an opportunity to present his/her statement. The reporting party may also be invited to provide explanations at a board meeting, after which the Board of Directors shall determine if a violation has occurred. Any person involved in the alleged violation shall recuse himself/herself from the resolution. Upon confirmation of the violation, the matter shall be handled in accordance with the relevant reward and disciplinary provisions set forth in the company's "Work Rules," and the final resolution shall be reported to the Board of Directors. In instances where conduct constitutes a violation of national laws, the relevant personnel shall be referred to the judicial authorities for prosecution. Furthermore, the company shall promptly disclose, on the Market Observation Post System (MOPS) the violator's title, name, the date and nature of the violation, the specific provisions breached, and the current handling status.</p>	
Article 3	None	<p>Integrity is the company's core value and the fundamental basis of its operations. The company conducts its business with integrity and is committed to providing a working environment and culture that enable personnel to perform their duties in accordance with ethical standards. Furthermore, the company requires all personnel to clearly understand and comply with the Code of Ethical Conduct and to uphold their personal integrity.</p> <p>1. The code extends beyond mere compliance with laws and regulations; its observance demands a high degree of self-discipline and the exercise of sound judgment consistent with reason.</p> <p>2. Should relevant personnel be uncertain whether their conduct or circumstances comply with the company's Code of Ethical Conduct, they shall assess the propriety thereof in accordance with the following principles:</p> <p>(1) Whether disclosure of such relationship or conduct would adversely affect the company's reputation</p> <p>(2) Whether engaging in such relationship or conduct could reasonably be interpreted as affecting</p>	Incorporated additional provision

		<p>the fair execution of duties or professional judgment</p> <p>3. In order to maintain the highest standards of ethical conduct, no gifts, cash, entertainment, or hospitality shall be accepted from or offered to suppliers, contractors, customers, or any other individuals or entities (including government agencies) having business dealings with the company. Any form of bribery is strictly prohibited so as to avoid impairing normal business relationships and objective judgment.</p> <p>4. In order to maintain and promote normal business relationships, the company may, where necessary, present gifts to business-related parties. In addition to complying with the principles set forth in Item 3 of Article 3, such gifts shall also conform to the following requirements:</p> <p>(1) The name of the company shall be indicated on the gift and used as the name under which it is presented.</p> <p>(2) Gifts shall be selected, as appropriate for the recipient, from a standardized range of items provided by the company.</p> <p>5. The acceptance or arrangement of any business hospitality shall conform to general business etiquette, shall not be excessive or overly frequent, and shall not give customers or vendors the impression that such gifts or hospitality are conditions for establishing or maintaining business relationships with the company.</p>	
Article 4	<p>Article 3: Procedures for exemption</p> <p>The code of ethical conduct adopted by a company must require that any exemption for directors, supervisors, or managerial officers from compliance with the code be approved via a formal resolution of the Board of Directors. Furthermore, information regarding the date of the resolution, any objections or reservations by independent directors, and the period, reasons, and principles behind the exemption must be disclosed without delay on the MOPS. This allows shareholders to evaluate the appropriateness of the board resolution, prevents arbitrary or dubious exemptions, and safeguards the interests of the company by ensuring appropriate mechanisms for controlling the circumstances under which such exemptions occur.</p>	<p>Article 4: Procedures for exemption</p> <p>The code of ethical conduct adopted by the company must require that any exemption for directors or managerial officers from compliance with the code be approved via a formal resolution of the Board of Directors. Furthermore, the company shall promptly disclose on the MOPS the date of the Board's approval, any dissenting or reserved opinions expressed by independent directors, the duration of the exemption, the underlying reasons, and the applicable Code provisions. This disclosure enables shareholders to evaluate the appropriateness of the Board's decision, prevents arbitrary or questionable exemptions, and ensures that any exemptions are subject to proper control mechanisms to protect the company.</p>	<p>Following the completion of the company's public offering, corresponding textual amendments have been made.</p>
Article 5	<p>Article 4: Method of disclosure</p> <p>After the company becomes publicly listed, the company shall disclose its adopted code of ethical conduct, along with any subsequent amendments in its annual reports and prospectuses, and on the MOPS.</p>	<p>Article 5: Method of disclosure</p> <p>The company shall disclose its adopted code of ethical conduct, along with any subsequent amendments on its company website, in its annual reports and prospectuses and on the MOPS.</p>	<p>Following the completion of the company's public offering, corresponding textual amendments have been made.</p>
Article 6	<p>Article 5: Enforcement</p> <p>1. The company's code of ethical conduct shall take effect upon approval by more than one-half of all members of the Audit Committee, subsequent approval by the Board of Directors, and reporting to the shareholders' meeting. The same procedure shall apply to any amendments.</p>	<p>Article 6: Enforcement</p> <p>The company's code of ethical conduct shall take effect upon approval by more than one-half of all members of the Audit Committee, subsequent approval by the Board of Directors, and reporting to the shareholders' meeting. The same procedure shall apply to any amendments.</p>	<p>Incorporated appropriate textual revisions</p>

## Attachment 7

### inergy Technology Inc.

#### 2025 (First) Regulations Governing Share Repurchase and Transfer to Employees

- Article 1: In order to incentivize employees and enhance organizational cohesion, the Company has established these articles on the Share Repurchase and Transfer to Employees in accordance with Article 28-2, Paragraph 1, Subparagraph 1 of the Securities and Exchange Act and the “Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies” issued by the Financial Supervisory Commission R.O.C., as well as other relevant laws and regulations. The share repurchase and transfer to employees shall be conducted in compliance with applicable laws and regulations and in accordance with the provisions set forth in these regulations.
- Article 2: Type of shares to be transferred, description of underlying rights, and any restrictions on such rights:  
The shares to be transferred to employees shall be common shares. Unless otherwise stipulated by applicable laws or these regulations, the rights and obligations of these shares shall be the same as those of other outstanding common shares.
- Article 3: Transfer period:  
In accordance with these regulations, the repurchased shares are transferred to employees, either in a single transaction or in multiple transactions, within 5 years from the date of repurchase.
- Article 4: Eligibility requirements for transferees:  
All full-time employees on the Company’s official payroll who have joined the Company before the record date for subscription shall be eligible to subscribe for shares in accordance with the subscription amounts specified in Article 5 of these regulations.
- Article 5: Shares Allocated for Employee Subscription:  
(1) The Company shall determine the allocation of shares eligible for transfer to employees based on factors such as employee rank, years of service, performance, and special contributions to the Company. In doing so, the Company shall also consider the total number of repurchased shares it holds as of the record date, as well as the maximum number of shares an individual employee may subscribe for. Specific eligibility requirements and share allocations for subscription shall be subject to the approval of the Board of Directors. For transferees who are managerial officers, Compensation Committee approval must be obtained prior to submission to the Board of Directors; for transferees who are not managerial officers, Audit Committee approval must be obtained prior to submission to the Board of Directors.  
(2) Employees who fail to subscribe and remit payment within the designated period shall be deemed to have waived their subscription rights. Any unsubscribed shares shall be allocated at the Chairman’s discretion to other employees.

Article 6: Procedures for transfer of shares:

The procedures for share repurchase and transfer to employees are as follows:

- (1) In accordance with the Board resolution, the Company shall announce, report, and repurchase its shares within the designated execution period.
- (2) The Board of Directors shall determine and announce the record date for employee subscription, the criteria for the number of shares eligible for subscription, the subscription and payment period, the underlying share rights, and any applicable restrictions.
- (3) The Company shall reconcile the actual number of shares subscribed and paid for, and subsequently execute the transfer and registration of the shares.

Article 7: Agreed transfer price per share:

The employee transfer price for the repurchased shares shall be based on the actual average repurchase price. However, prior to the transfer, if there is an increase or decrease in the total number of issued common shares, the transfer price shall be adjusted in proportion to that change.

Transfer Price Adjustment Formula:

Adjusted transfer price = Average price of actual repurchased shares × Total number of issued common shares as of the repurchase reporting date ÷ total number of issued common shares prior to transfer of repurchased shares to employees

Article 8: Rights and obligations subsequent to execution of the transfer:

After the repurchased shares have been transferred to employees and the registration of the transfer is completed, the rights and obligations associated with such shares shall be the same as those of the original shares, except as otherwise provided herein.

Article 9: Other rights and obligations related to the Company and its employees:

The transfer of repurchased shares to employees shall be executed only after the settlement of applicable taxes in accordance with the law. However, if new laws or regulations are enacted in the future, such transfers shall be conducted in accordance with the applicable provisions.

Article 10: The treasury shares repurchased by the Company for transfer to employees shall be fully transferred within 5 years from the date of repurchase. Any shares not transferred within this period shall be deemed unissued; the Company shall subsequently cancel such shares and amend the share registration in accordance with applicable laws.

Article 11: The regulations shall take effect upon approval by the Board of Directors and may be amended only by a resolution of the Board of Directors.

Article 12: The regulations shall be reported at the shareholders' meeting, and the same procedure shall apply to any subsequent amendments.

Article 13: The regulations were established on May 7, 2025.

## Attachment 8

### inergy Technology Inc.

#### Regulations Governing Making of Endorsements/Guarantees by Public Companies

Article no.	Articles pre-amendment	Articles post-amendment	Description
Article 2	<p>Scope of application</p> <p>The endorsements and guarantees referred to in these regulations include:</p> <p>1~3 (Omitted)</p> <p>Where the company provides personal property or real estate as collateral for another company's outstanding loans by creating a pledge or mortgage, such arrangements shall also be governed by these regulations.</p> <p>The term "Independent Directors," as used in these regulations, refers to directors elected by the company following its public listing, in accordance with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies."</p>	<p>Scope of application</p> <p>The endorsements and guarantees referred to in these regulations include:</p> <p>1~3 (Omitted)</p> <p>Where the company provides personal property or real estate as collateral for another company's outstanding loans by creating a pledge or mortgage, such arrangements shall also be governed by these regulations.</p>	<p>Following the completion of the company's public offering, corresponding textual amendments have been made as appropriate.</p>
Article 5	<p>Decision-Making and Authorization Levels</p> <p>The company has established the following decision-making and authorization levels for providing endorsements/guarantees to external parties:</p> <p>1. The Board of Directors must approve all endorsements or guarantees by resolution. However, to maintain operational efficiency, the Chairman is authorized to approve endorsements or guarantees that do not exceed 50% of the limits stipulated in Article 4. Such actions require subsequent Board ratification and must be formally recorded. After the company become publicly listed, following its public listing and the appointment of independent directors, the company shall give full consideration to the perspectives of each independent director regarding endorsements or guarantees. All expressions of consent or dissent, including the reasons for any dissent, shall be recorded in the Board meeting minutes.</p>	<p>Decision-Making and Authorization Levels</p> <p>The company has established the following decision-making and authorization levels for providing endorsements/guarantees to external parties:</p> <p>1. The Board of Directors must approve all endorsements or guarantees by resolution. However, to maintain operational efficiency, the Chairman is authorized to approve endorsements or guarantees that do not exceed 50% of the limits stipulated in Article 4. Such actions require subsequent Board ratification and must be formally recorded. When providing endorsements or guarantees to third parties, the company shall give full consideration to the perspectives of each independent director. All expressions of consent or dissent, including the reasons for any dissent, shall be recorded in the Board meeting minutes.</p>	<p>Following the completion of the company's public offering, corresponding textual amendments have been made as appropriate.</p>
Article 10	<p>Public Disclosure Procedures</p> <p>1. After the Company becomes publicly listed, before the 10th day of each month, the company shall publicly disclose the outstanding balance of endorsements and guarantees of the company and its subsidiaries for the preceding month.</p> <p>2. After the Company becomes publicly listed, if the amount of endorsements or guarantees reaches any of the following thresholds, the company shall file a disclosure on the MOPS.</p> <p>(1) ~ (4) (Omitted)</p>	<p>Public Disclosure Procedures</p> <p>1. Before the 10th day of each month, the company shall publicly disclose the outstanding balance of endorsements and guarantees of the company and its subsidiaries for the preceding month.</p> <p>2. If the amount of endorsements or guarantees reaches any of the following thresholds, the company shall file a disclosure on the MOPS.</p> <p>(1) ~ (4) (Omitted)</p>	<p>Following the completion of the company's public offering, corresponding textual amendments have been made as appropriate.</p>

	3. After the company’s public listed, if any subsidiary of the company is not a domestic public company and meets the reporting criteria specified in subparagraph 4 of the preceding paragraph, the company shall perform the required MOPS filing on behalf of that subsidiary.	3. If any subsidiary of the company is not a domestic public company and meets the reporting criteria specified in subparagraph 4 of the preceding paragraph, the company shall perform the required MOPS filing on behalf of that subsidiary.	
Article 12	<p>Control over Endorsements and Guarantees Provided by Subsidiaries None.</p> <p>1. The subsidiary of the company intends to provide endorsements or guarantees to external parties, the company shall require that subsidiary to establish its own “Procedures for Endorsements and Guarantees” in accordance with these regulations. Each subsidiary must conduct its activities in strict compliance with its established procedures. The net worth reported in the subsidiary’s most recent financial statements shall serve as the basis for calculation.</p> <p>2. A subsidiary providing endorsements or guarantees to external parties shall prepare a detailed statement of those transactions for the previous month and submit it to the company for record-keeping before the 5th day of each month.</p>	<p>Control over Endorsements and Guarantees Provided by Subsidiaries</p> <p>1. The company’s subsidiaries shall not provide endorsements or guarantees to external parties in any capacity. As such activities are expressly prohibited, no corresponding operating procedures are necessary.</p> <p>2. If the subsidiary of the company intends to provide endorsements or guarantees to external parties, the company shall require that subsidiary to establish its own “Procedures for Endorsements and Guarantees” in accordance with these regulations. Each subsidiary must conduct its activities in strict compliance with its established procedures. The net worth reported in the subsidiary’s most recent financial statements shall serve as the basis for calculation.</p> <p>3. A subsidiary providing endorsements or guarantees to external parties shall prepare a detailed statement of those transactions for the previous month and submit it to the company for record-keeping before the 5th day of each month.</p>	Incorporated Additional Provisions Governing Subsidiaries
Article 16	<p>Implementation and Amendments</p> <p>1. After the Company becomes publicly listed and independent directors are appointed, the company shall submit these regulations to the Board of Directors for deliberation in accordance with the preceding paragraph. The opinions of each independent director shall be given full consideration, and their explicit consent or dissent, along with the reasons for any dissent, shall be recorded in the minutes of the board meeting.</p>	<p>Implementation and Amendments</p> <p>1. The company shall submit these regulations to the Board of Directors for deliberation in accordance with the preceding paragraph. The opinions of each independent director shall be given full consideration, and their explicit consent or dissent, along with the reasons for any dissent, shall be recorded in the minutes of the board meeting.</p>	Following the completion of the company’s public offering, corresponding textual amendments have been made as appropriate.
Article 17 Paragraph 2	<p>Supplemental Provisions</p> <p>1. Any matters not provided for in these regulations shall be governed by applicable laws and regulations.</p> <p>2. These regulations were established on May 17, 2018. The first amendment was made on September 25, 2018.</p>	<p>Supplemental Provisions</p> <p>1. Any matters not provided for in these regulations shall be governed by applicable laws and regulations.</p> <p>2. These regulations were established on May 17, 2018. The first amendment was made on September 25, 2018. The second amendment is made on June 15, 2026.</p>	Added the amended date

## Attachment 9

### inergy Technology Inc.

#### Regulations Governing Loaning of Funds by Public Companies

Article no.	Articles pre-amendment	Articles post-amendment	Description
Article 8	<p>Board Approval for Loaning of Funds</p> <p>1~3 (Omitted)</p> <p>After the Company becomes publicly listed and independent directors are appointed; in the course of Board deliberations regarding the company's procedures for Loaning Funds to Others in accordance with the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinion. Any dissent or reservation expressed by an independent director shall be recorded in the Board meeting minutes.</p>	<p>Board Approval for Loaning of Funds</p> <p>1~3 (Omitted)</p> <p>In the course of Board deliberations regarding the company's procedures for Loaning Funds to Others in accordance with the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinion. Any dissent or reservation expressed by an independent director shall be recorded in the Board meeting minutes.</p>	<p>Following the completion of the company's public offering, corresponding textual amendments have been made as appropriate.</p>
Article 10	<p>Public Disclosure Procedures</p> <p>1. (Omitted)</p> <p>2. After the company's public listed, if the amount of funds loaned reaches any of the following thresholds, the company must disclose the information on the MOPS within 2 days of the occurrence: (omitted).</p> <p>3. After the company's public listed, if any subsidiary is not a domestic public company and meets the criteria for public disclosure and filing under Subparagraph 3 of the preceding paragraph, the company shall make such announcement and filing on behalf of that subsidiary.</p> <p>4. (Omitted)</p>	<p>Public Disclosure Procedures</p> <p>1. (Omitted)</p> <p>2. If the amount of funds loaned reaches any of the following thresholds, the company must disclose the information on the MOPS within 2 days of the occurrence: (omitted).</p> <p>3. If any subsidiary of the company is not a domestic public company, the company shall make such announcement and filing on behalf of that subsidiary.</p> <p>4. (Omitted)</p>	<p>Following the completion of the company's public offering, corresponding textual amendments have been made as appropriate.</p>
Article 11	<p>Control over the Loaning of Funds to Others by Subsidiaries</p> <p>None</p> <p>1. If a subsidiary of the company intends to loan funds to others, the company shall require said subsidiary to establish its own "Procedures for Loaning Funds to Others" in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies." Each subsidiary must conduct its activities in strict compliance with its established procedures. The net worth reported in the subsidiary's most recent financial</p>	<p>Control over the Loaning of Funds to Others by Subsidiaries</p> <p>1. No subsidiary of the company shall engage in the loaning of funds to others.</p> <p>2. If a subsidiary of the company intends to loan funds to others, the company shall require said subsidiary to establish its own "Procedures for Loaning Funds to Others" in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies." Each subsidiary must conduct its activities in strict compliance with its established procedures. The net worth reported in the subsidiary's most recent financial</p>	<p>Incorporated Additional Provisions Governing Subsidiaries</p>

	<p>statements shall serve as the basis for calculation.</p> <p>2. Before the 5th day of each month, the subsidiary shall prepare a detailed statement of the loaning of funds to others for the previous month and submit it to the company for record-keeping.</p>	<p>statements shall serve as the basis for calculation.</p> <p>3. Before the 5th day of each month, the subsidiary shall prepare a detailed statement of the loaning of funds to others for the previous month and submit it to the company for record-keeping.</p>	
Article 17	<p><b>Implementation and Amendments</b></p> <p>After the Company becomes publicly listed and independent directors are appointed; when these procedures are submitted to the Board of Directors for deliberation, the opinions of each independent director shall be given full consideration. Each director's explicit consent or dissent, along with the reasons for any dissent, shall be recorded in the minutes of the board meeting.</p>	<p><b>Implementation and Amendments</b></p> <p>When these procedures are submitted to the Board of Directors for deliberation, the opinions of each independent director shall be given full consideration. Each director's explicit consent or dissent, along with the reasons for any dissent, shall be recorded in the minutes of the board meeting.</p>	<p>Following the completion of the company's public offering, corresponding textual amendments have been made as appropriate.</p>
Article 18	<p><b>Supplemental Provisions</b></p> <p>1. Any matters not provided for in these regulations shall be governed by applicable laws and regulations.</p> <p>2. These regulations were established on May 17, 2018. The first amendment was made on September 25, 2018.</p>	<p><b>Supplemental Provisions</b></p> <p>1. Any matters not provided for in these regulations shall be governed by applicable laws and regulations.</p> <p>2. These regulations were established on May 17, 2018. The first amendment was made on September 25, 2018.</p> <p>The second amendment is made on June 15, 2026.</p>	<p>Added the amended date</p>

## Attachment 10

### **inergy Technology Inc.**

2026 The Shareholders' Meeting

Release Independent Director / Details of Lifting the Non-Compete Restriction

Name	Concurrent Company	Position
Zheng-Xin Huang	DiodSent Green Technology Co., Ltd.	Chairman
Hung-Lin Lai	Bioteque Corporation	Independent Director

## Appendix 1

### Articles of Incorporation inergy Technology Inc. Articles of Incorporation

#### Chapter I General Principles

Article 1: The Company is duly organized as a company limited by shares, under the Company Act of Taiwan, with the Chinese name 廣閱科技股份有限公司 and the foreign name inergy Technology Inc.

Article 2: Businesses to be operated by the Company are as follows:

1. I501010 Product Designing
2. F113020 Wholesale of Household Appliance
3. F119010 Wholesale of Electronic Materials
4. F213010 Retail Sale of Electrical Appliances
5. F219010 Retail Sale of Electronic Materials
6. F401010 International Trade
7. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company may act as a guarantor.

Article 3: The Company is headquartered in Hsinchu County, and when necessary may establish branches or representative offices at proper locations at home and abroad, through resolutions of the Board of Directors and approved by the competent authority.

Article 4: The Company's public announcements are handled in accordance with Article 28 of the Company Act.

Article 4-1: When required by the Company's business, the Company may engage in external re-investment, and may through a Board of Directors resolution become a limited liability shareholder in such companies; the total of such investment is not subject to the limitation under Article 13 of the Company Act.

#### Chapter II Shares

Article 5: The authorized capital of the Company is NT\$600 million, divided into 60 million shares. The par value of each share is NT\$10; the Board of Directors is authorized to issue such shares in separate installments.

Among these shares, NT\$35 million shall be distributed as 3.5 million shares, at par value NT\$10/share, reserved for the holders of employee stock warrants; such shares may be issued in separate installments via Board of Directors resolutions.

The transfer, issue, and acquisition of treasury stocks purchased legally by the Company, employee stock options, newly-issued shares, and restricted stock awards are for employees of the Company who meet certain criteria as determined by the Board of Directors.

Article 6: The Company's share certificates shall without exception be in registered form, and shall be signed by or affixed with seals of directors representing the Company, and must be authenticated by the competent authority before issuance. The Company may also issue shares in a certificate-exempt manner; however, such shares must be registered with a centralized securities depository enterprise. The same shall apply to other securities.

Article 7: All share changes and transfers shall be suspended for 60 days prior to a general shareholders' meetings, and for 30 days prior to an extraordinary shareholders' meeting, and for 5 days prior to the record date fixed for distributing dividends, bonus, or any other benefit.

Except where otherwise stipulated by the law and the competent authority in charge of securities affairs, the Company shall handle its business in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies.

### Chapter III Shareholders' Meetings

Article 8: The Company's shareholders' meetings shall be of two kinds: General Shareholders' Meetings, and Extraordinary Shareholders' Meetings. General Shareholders' Meetings shall be convened once at the end of fiscal year, within six months after the close of the fiscal year. Extraordinary Shareholders' Meetings may be convened in accordance with applicable laws and regulations whenever necessary.

Shareholders' Meetings as mentioned in the preceding paragraph shall be called by the Board of Directors except where otherwise regulated by the Company Act.

The chairman of the Board of Directors shall chair the shareholders' meeting. Where the chairman of the Board is on leave or unable to perform his/her duties, a representative appointed by the chairman shall act on their behalf. Where the chairman has not appointed such a representative, the directors shall choose a representative from among themselves.

Article 8-1: When convening a shareholders' meeting, the Company may conduct the proceedings via video conferencing or through other methods officially announced by the competent authority.

Article 9: Each shareholder of the Company is entitled to one vote per share, unless circumstances stated by Article 179 of the Company act apply. A shareholder unable to attend the shareholders' meeting in person may appoint a proxy to attend the meeting, by using the proxy form issued by the Company and specifying the scope of the proxy.

Shareholder proxies shall be handled in accordance with the Regulations Governing the Use of Proxies for Attendance at shareholders' meetings of Public Companies, except where the regulations of Article 177 of the Company Act apply.

Article 10: Except where otherwise provided by the Company Act, resolutions of a shareholders' meeting shall be adopted at a meeting attended by shareholders representing a majority of the total number of issued shares and at which meeting a majority of the shareholders vote in favor of such resolutions.

Article 10-1: In a shareholders' meeting, votes may be cast electronically or in person, with the method stated in the notification calling the shareholders' meeting. Shareholders voting in person or electronically shall be considered to have attended the meeting in person, and related matters shall be handled in accordance with the law.

Article 11: Resolutions adopted at a shareholders' meeting shall be made into minutes, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed in electronic form to all shareholders within 20 days after the meeting. The meeting minutes, signatures of attending shareholders, and proxy forms shall be retained at the Company. The distribution of the meeting minutes may be via uploading to an announcement on the Market Observation Post System.

Article 11-1: Should the Company wish to make void the public status, a proposal must be made to the Board of Directors and an application then sent to the competent authorities.

### Chapter IV Directors and the Audit Committee

Article 12: The Company shall have five to eleven directors, to be elected from persons having legal capacity, at a shareholders' meeting. Each director shall hold office for a term of three years and is eligible for re-election. The Directors shall be elected at a shareholders' meeting, using the candidate nomination system from among a list of candidates. After a candidate is elected by the Board to become a director in the Company, the Company's directors may be insured via a Board resolution with respect to liabilities resulting from exercising their duties during their terms of directorship. The insured amount, coverage, premium rate, and other important aspects of the directors liability insurance obtained or renewed for directors shall be reported at the following board meeting.

Article 12-1: In accordance with the director count specified in Article 12, there shall be at least three independent directors, who must comprise no less than one third of the total number of directors. In addition, more than one half of these independent directors shall not serve for more than three consecutive terms.

Matters regarding professional qualification, restrictions on shareholdings, concurrent positions held, determination of independency, methods of nomination/election, and other matters for compliance with respect to independent directors shall be subject to the rules prescribed by the competent authority in charge of securities affairs.

Article 12-2: In accordance with 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. From the date the audit committee is formed, the Company's regulations regarding supervisors shall cease to apply; for already-elected supervisors, their terms shall run until the supervisor regulations' end date.

In response to operating requirements and in accordance with relevant regulations, the Board of Directors may establish a remuneration committee and other functional committees.

Article 13: The Board of Directors is formed of the directors. The Board of Directors shall elect a chairman from among themselves, via a majority vote at a meeting attended by two thirds or more of the directors; the Board may also, as required by the Company's business and in the same manner, elect a vice chairman of the board. Internally, the chairman shall attend Board of Directors meetings and shareholders' meetings; externally, the chairman shall represent the Company,

Article 14: The notice for convening a Board of Directors meeting shall specify the reasons for the meeting and shall be served to each director at least seven days prior to the meeting. However, in the event of an emergency, a Board of Directors' meeting may be held at any time. Notice of a board meeting may be via written form, e-mail, fax, etc.

Article 15: Except where otherwise provided by the Company Act, resolutions of a directors' meeting shall be adopted by a majority vote of the directors present at a meeting attended by a majority of all directors.

In the event that a director cannot, for cause, attend a meeting, he/she may appoint another director in writing as his/her proxy to attend in his/her place, with the letter of proxy specifying the extent of the proxy authorization. A director may act as the proxy of only one other director.

Article 16: If the Chairman of the Board is on leave or cannot exercise his/her powers and duties for any reason, a substitute shall be appointed in accordance with Article 208 of the Company Act.

Article 17: If a director holds another position in the Company, their remuneration for that position shall be handled in accordance with company regulations by the chairman, as authorized by the shareholders' meeting.

Article 17-1: Regarding remuneration to all directors, the Board of Directors is authorized, without regard to operating profit or loss, to set such remuneration in consideration of each director's participation in the Company's operations and the value of their contributions, and with reference to domestic and international industry standards.

#### Chapter V Managerial Staff

Article 18: The Company may put managers in place; their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

#### Chapter VI Accounting

Article 19: The Company's fiscal year is from January 1 to December 31 of the year. In accordance with Article 228 of the Company Act, at the end of each fiscal year, the Board of Directors shall prepare the following statements and records, regarding which the Audit Committee shall review and prepare an audit report, all of which shall then be presented at a General Shareholders' Meeting for recognition.

1. Business report.
2. Financial report.
3. Proposal for allocating profit or covering loss.

Article 20: If the Company records a profit in a year (the term "profit" shall mean the sum before tax and before deducting remuneration for employees (including rank and file) and directors), the Company shall allocate per following requirements. If, however, the Company has accumulated losses, profit shall first be used to offset accumulated losses.

Employee remuneration shall be allocated at a rate of 1-15% of profits (with at least 20% of that allocation specifically distributed to rank-and-file staff). Such distributions may be issued in the form of stock or cash. At the discretion of the Board of Directors, eligibility may extend to employees of controlled subsidiaries.

Director remuneration shall not exceed 5% of profits and shall be paid in cash.

The matters specified in the preceding two paragraphs shall require a special Board resolution and must be subsequently reported at the shareholders' meeting.

Article 20-1: The term “rank and file” specified in Article 20 refers to employees of the Company (including those at the head office, branch offices, and overseas branches) who are not classified as managerial officers under Financial-Supervisory-Securities-Firms-1120384295, and whose compensation falls below the salary threshold defined for rank-and-file under the “Regulations Governing Tax Preferences for Small and Medium Enterprises Implementing Wage Increases.”

Article 20-2: If the Company shows a net profit after tax for the period, it shall be allocated in accordance with the following priorities:

1. Offset the accumulated losses of previous years (including adjusting undistributed earnings sums).
2. Set aside ten percent of such profits as a legal reserve (does not apply when this meets the paid-in capital).
3. Appropriate or reverse special reserve in accordance with laws and the competent authorities’ regulations.
4. The remaining balance, together with the beginning undistributed earnings (including adjusting undistributed earnings), shall be distributed via a shareholder dividend distribution proposal submitted by the board of directors to the shareholders’ meeting and then passed by said Meeting.

Article 21: 1. As the Company is in a technology-intensive industry and currently growing, the Company’s long-term financial plans aim for sustainability and steady growth, with plans to use the residual dividend approach in distributing dividends. The Company's dividend policy must, based on the Company's current and future investment environment, capital requirements, financial planning, and other factors, allocate no less than 10% of the distributive earnings for shareholder dividends. However, the total amount of distributive shareholders' dividends calculated in the form of appropriation of dividends shall be fully reserved and not distributive when the accumulated sum is less than 10% of the paid-in capital.

2. When there is no profit, there shall be no dividend distribution. Dividends may be distributed by cash or in shares, but cash dividends shall not be less than 10% of the total shareholders' dividends.

#### Chapter VII Supplementary Provisions

Article 22: The Company’s charter and operational regulations shall be separately adopted by the Board of Directors.

Article 23: Any matters not addressed in these Articles of Incorporation shall be governed by the Company Act.

Article 24: These Articles of Incorporation were adopted on October 5, 2007.

The 1st amendment was made on June 26, 2008.

The 2nd amendment was made on June 2, 2009.

The 3rd amendment was made on May 31, 2010.

The 4th amendment was made on March 26, 2013.

The 5th amendment was made on June 24, 2016.

The 6th amendment was made on May 17, 2018.

The 7th amendment was made on September 25, 2018.

The 8th amendment was made on June 18, 2020.

The 9th amendment was made on Jun 6, 2025.

inergy Technology Inc.

Chairman: John Lin

## Appendix 2. Rules and Procedures of Shareholders' Meeting

### Rules and Procedures of Shareholders' Meeting

#### Article 1 Purpose

To establish effective corporate governance for shareholders; to enhance supervisory functions; to strengthen management functions; and in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, the following rules are established.

Article 2 Except where otherwise prescribed by laws and regulations or Articles of Incorporation of the Company, meetings of shareholders shall be acted upon in accordance with this Rule.

#### Article 3 Convening and notices of shareholders' meetings

1. Except where otherwise specified by the laws, regulations, or Articles of Incorporation, shareholders' meetings shall be convened by the Board of Directors.
2. The Company shall create electronic files of the shareholders' meeting notice, proxy form, and any matters related to resolutions, discussions, election/removal of directors, etc. thirty (30) days prior to the general shareholders' meeting and fifteen (15) days prior to the extraordinary shareholders' meeting, and upload such files to the Market Observation Post System. The agenda handbook for shareholders' meetings and meeting supplements shall also be made into electronic files twenty-one (21) days prior to the general shareholders' meeting or fifteen (15) days prior to the extraordinary shareholders' meeting, and uploaded to the Market Observation Post System. The Company shall fully prepare such shareholders' meeting agenda handbooks and meeting supplements fifteen (15) days prior to the shareholders' meeting for the shareholders' access upon request, and shall display the same at the Company and its stock trading agency, and distribute such at the shareholders' meeting.

The handbook and supplementary materials mentioned in the preceding paragraph shall be made available by the Company to shareholders on the day of the Shareholders' Meeting according to the following procedures:

- (1) For a Shareholders' Meeting held at a physical location, the materials shall be distributed at the venue.
  - (2) For a hybrid Shareholders' Meeting, the materials shall be distributed at the venue and uploaded in digital format to the video conferencing platform.
  - (3) For a virtual Shareholders' Meeting, the materials shall be uploaded in digital format to the video conferencing platform.
3. Notices and public announcement shall specify the reasons for the shareholders' meeting; meeting notices may, alternatively, be given to previously-consenting shareholders by means of electronic transmission.

4. Election and dismissal of directors; amendments to the Articles of Incorporation; reduction of capital; application for the approval of ceasing status as a public company; approval of director competition with the Company; surplus profit distributed in the form of new shares; reserve distributed in the form of new shares; dissolution, merger, or demerger of the corporation; and any matter under Article 185, paragraph 1 of the Company Act shall be set out, and the essential contents explained in the notice regarding the reasons for convening the shareholders' meeting. None of the above matters may be raised in an extempore motion. The essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the company, and such website shall be indicated in the above notice.
5. Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting, such inauguration date may not be altered by any extempore motion or otherwise in the same meeting.
6. A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a general shareholders' meeting. The number of proposals is limited to one only, and no proposal containing more than one matter shall be included in the meeting agenda. However, if the shareholder proposal is intended to urge the Company to promote public interest or fulfill its social responsibilities, the Board may still include it in the agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.
7. Prior to the book closure date before a general shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.
8. Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words shall be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the general shareholders' meeting and take part in discussion of the proposal.
9. Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice those proposals that conform to the provisions of this article. At the shareholders' meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.
10. When the Company convenes a Shareholders' Meeting via video conferencing, the method must be expressly stipulated in the Articles of Incorporation and approved by a Board resolution, unless otherwise provided by the Regulations Governing the Administration of Shareholder Services of Public Companies. The convening of a Shareholders' Meeting via video conferencing shall require a special resolution. This resolution must be approved by a majority of the directors present, provided that a quorum of at least two thirds of the directors is met.
11. In the event a Shareholders' Meeting is convened virtually, it may be conducted through video conferencing or other methods prescribed by the competent authority. Shareholders participating in the meeting via video conferencing shall be deemed to have attended the meeting in person.

Article 4 When the Company convenes a Shareholders' Meeting via video conferencing, the meeting notice shall specify the following:

1. The methods by which shareholders may access the video conference and exercise their rights
2. Procedures for handling technical or platform failures caused by natural disasters or other force majeure events, which include at least the following:
  - (1) The time at which a disruption is deemed unresolvable, necessitating a postponement or adjournment, and the designated date for such rescheduled or continued meeting
  - (2) Shareholders who failed to register for the original Shareholders' Meeting via video conferencing shall be ineligible to participate in the postponed or continued meeting.
  - (3) In the event of a hybrid Shareholders' Meeting where the video conferencing component is disrupted, the meeting shall proceed if the shares represented by physical attendees, excluding those participating via video conference calls still satisfy the statutory quorum. The shares represented by shareholders participating via video conference calls shall remain included in the total count of shares present; however, such shareholders shall be deemed to have abstained from voting on all proposals presented during the Shareholders' Meeting.
  - (4) Handling procedures for instances where the voting results for all proposals have been announced, but no extraordinary motions have been deliberated
3. When convening a Shareholders' Meeting via video conferencing, the Company shall provide appropriate alternative measures for shareholders who face difficulties participating digitally. Except under special circumstances defined in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, companies may convene Shareholders' Meetings via video conferencing without express authorization in their Articles of Incorporation if the competent authority declares a specified period for such meetings due to natural disasters, incidents, or other force majeure events. The Company shall, at a minimum, provide shareholders with the necessary connectivity equipment and assistance. It must also specify the application period during which shareholders may request such support, along with any other relevant procedural requirements.

Article 5

1. For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting, by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.
2. A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company at least five days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.
3. After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company at least two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 6 Principles determining the time and place of a shareholders' meeting

1. The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9am and no later than 3pm. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.
2. When the Company convenes a Shareholders' Meeting via video conferencing, the venue restrictions set forth in the preceding paragraph shall not apply.

#### Article 7 Preparation of the attendance book and other documents

1. The Company shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors, and proxies (collectively, "shareholders") shall be accepted, the place to register for attendance, and other matters for attention.
2. The time during which shareholder attendance registrations shall be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of appropriate personnel assigned to handle the registrations. For a Shareholders' Meeting via video conferencing, attendance registration shall open on the designated platform 30 minutes prior to the start of the meeting. Shareholders who complete the registration process shall be deemed to have attended the meeting in person.
3. Shareholders shall attend shareholders' meetings using attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.
4. The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.
5. The Company shall furnish attending shareholders with the meeting agenda handbook, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.
6. When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.
7. Shareholders intending to participate in a video conference call shall complete their registration with the Company no later than two days before the scheduled meeting.
8. For Shareholders' Meetings convened via video conferencing, the Company shall upload the meeting handbook, annual report, and other relevant materials to the video conferencing platform. These informational materials shall remain accessible until the conclusion of the meeting.

#### Article 8 The shareholders' meeting chair and non-voting participants

1. If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the chairman shall appoint one of the directors to act as chair; when the chairman does not make such a designation, the directors shall select one person from among themselves to serve as chair.
2. When a director serves as chair, as referred to in the preceding paragraph, they shall be a managing director or director who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.

3. It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the chairman of the board in person and attended by a majority of the directors, at least one audit committee member in person, and at least one representative of each functional committee. The attendance shall be recorded in the meeting minutes.
4. If a shareholders' meeting is convened by a party with power to convene other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.
5. The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 9 Documentation of a shareholders' meeting by audio or video

1. The Company shall, starting from the time it accepts shareholder attendance registrations, make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.
2. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit in accordance with Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.
3. For Shareholders' Meetings convened via video conferencing, the Company shall record and retain data pertaining to shareholder registration, sign-in, attendance, inquiries, voting, and voting results. Furthermore, the Company shall maintain continuous and uninterrupted audio and video recordings of the entire proceedings.
4. The Company shall properly preserve data, audio, and video recordings mentioned above throughout the prescribed retention period. These materials shall be entrusted to the designated party handling the video conference proceedings for safekeeping.
5. For Shareholders' Meetings convened via video conferencing, it is recommended that the Company maintain a full audio-visual record of the platform's backend operations.

- Article 10
1. Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated in accordance with the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised via correspondence or electronically.
  2. The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when a quorum of shares issued are not represented by shareholders at the meeting, the chair may declare the meeting postponed. The meeting may be postponed a maximum of two times, for no more than an hour in total. If the meeting is postponed twice and the number of issued shares represented does not reach one third, the chair may declare that the meeting has failed to be convened due to lack of quorum. For Shareholders' Meetings convened via video conferencing, the Company shall likewise announce any adjournment on the video conferencing platform.

3. If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted in accordance with Article 157, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution, and another shareholders' meeting shall be convened within one month. For Shareholders' Meetings convened via video conferencing, shareholders intending to participate must re-register with the Company in accordance with Article 6.
4. When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting in accordance with Article 174 of the Company Act.

#### Article 11 Discussion of proposals

1. If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including extempore motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.
2. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene that is not the Board of Directors.
3. The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extempore motions), except by a resolution of the shareholders' meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.
4. The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extempore motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

#### Article 12 Shareholder speeches

1. Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak shall be set by the chair.
2. A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.
3. Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.
4. When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

5. When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.
6. After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
7. For Shareholders' Meetings convened via video conferencing, shareholders may submit written questions through the platform after the Chair's announcement of the start of the meeting and before the announcement of adjournment. Each shareholder may submit no more than 2 questions per proposal, with a maximum of 200 words per question. The provisions of Paragraphs 1 through 5 shall not apply.
8. Questions raised pursuant to the preceding paragraph, provided they comply with the rules and remain within the scope of the proposals, shall be disclosed on the video conferencing platform for general information.

#### Article 13 Calculation of voting shares and recusal system

1. Voting at a shareholders' meeting shall be calculated based on the number of shares.
2. With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.
3. When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.
4. The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.
5. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

- Article 14 1. A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.
2. When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means shall be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extempore motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extempore motions and amendments to original proposals.
  3. A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

4. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.
5. Except as otherwise provided in the Company Act and in the Company's articles of association, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.
6. When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they shall be put to a vote. When any one among them is passed, the other proposals shall then be deemed rejected, and no further voting shall be required.
7. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.
8. Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.
9. When the Company convenes a Shareholders' Meeting via video conferencing, shareholders shall, after the Chair announces the commencement of the meeting, cast their votes on each proposal and election item through the video conferencing platform. Shareholders shall complete voting before the Chair announces the close of voting; failure to do so within the prescribed period shall be deemed an abstention.
10. For Shareholders' Meetings convened via video conferencing, vote counting shall occur in a single instance after the Chair announces the close of voting; the results of all resolutions and elections shall be announced upon completion.
11. When the Company convenes a hybrid Shareholders' Meeting, shareholders who have registered to attend virtually in accordance with Article 6 and subsequently intend to attend the physical meeting must cancel their (virtual) registration using the original registration method at least two days prior to the meeting date. Those who fail to cancel within the prescribed timeframe may only attend via video conferencing.
12. Shareholders who have exercised their voting rights in writing or by electronic means and have not revoked such declaration of intent, yet also participate in the Shareholders' Meeting via video conferencing, shall not exercise voting rights again on the original proposals. Furthermore, they shall not propose amendments to the original proposals or exercise voting rights on amendments thereto, except in the case of extraordinary motions.

## Article 15 Elections

1. In accordance with the applicable election and appointment rules adopted by the Company, the voting results of director elections shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.
2. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit in accordance with Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 16 1. Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

2. The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
3. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.
4. For Shareholders' Meetings convened via video conferencing, the minutes shall, in addition to the matters required to be recorded under the preceding paragraph, include the commencement and adjournment schedules of the meeting, the manner in which the meeting was convened, the names of the Chair and the minute-taker, as well as the handling measures and circumstances in the event of disruptions to the video conferencing platform or participation via video conferencing due to natural disasters, incidents, or other force majeure events.
5. When the Company convenes a Shareholders' Meeting via video conferencing, it shall, in addition to complying with the provisions of the preceding paragraph, specify in the minutes the alternative measures provided to shareholders who encounter difficulties in participating virtually.

## Article 17 Public disclosure

1. The Company shall, in accordance with regulations, compile a table of statistics on the number of shares solicited by solicitors and the number of shares represented by proxies on the day of the shareholders' meeting; and the Company shall clearly disclose such statistics within the shareholders' meeting. For Shareholders' Meeting convened via video conferencing, the Company shall upload the aforementioned materials to the platform no later than 30 minutes before the start of the meeting and ensure such information remain accessible for the duration of the meeting.
2. When the Company convenes a Shareholders' Meeting via video conferencing, it shall, upon the announcement of the start of the meeting, disclose the total number of shares represented by shareholders in attendance. The requirement shall likewise apply whenever updated statistics of the total number of shares and voting rights represented by shareholders in attendance are compiled during the course of the meeting.

3. If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

#### Article 18 Maintaining order at the meeting venue

1. Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.
2. The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."
3. At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.
4. When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

#### Article 19 Recess and resumption of a shareholders' meeting

1. When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting shall be resumed.
2. If the meeting venue is no longer available for continued use and not all of the items (including extempore motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.
3. A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

#### Article 20 Provision of Video Conferencing Facilities

1. For Shareholders' Meetings convened via video conferencing, the Company shall disclose the results of each proposal and election on the platform immediately after the conclusion of voting in accordance with applicable regulations. Such information shall remain accessible for at least 15 minutes after the Chair announces the adjournment of the meeting.
2. When the Company convenes a Shareholders' Meeting via video conferencing, the Chair and the minute-taker shall be present at the same physical location within the territory of Taiwan. The Chair shall disclose the address of said location at the start of the meeting.
3. When the Company convenes a Shareholders' Meeting via video conferencing, it shall provide appropriate alternative measures for shareholders encountering difficulties with virtual attendance. Except for circumstances specified in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall, at a minimum, provide shareholders with the necessary connectivity equipment and assistance. It must also specify the application period during which shareholders may request such support, along with any other relevant matters procedural requirements.

## Article 21 Handling of Disruptions

1. For Shareholders' Meetings convened via video conferencing, the Company may conduct a preliminary connection test for shareholders prior to the meeting. Furthermore, it shall provide real-time technical support before and during the meeting to resolve any system or communication issues.
2. For Shareholders' Meetings convened via video conferencing, the Chair shall, upon announcement of the start of the meeting, further declare that, unless postponement or continuation of the meeting is not required under Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, any disruptions to the platform or virtual participation due to natural disasters, incidents, or other force majeure events that persist for more than 30 minutes prior to the Chair's announcement of adjournment shall result in the meeting being postponed or continued within five days; in which case, Article 182 of the Company Act shall not apply.
3. Should the meeting be postponed or continued under the preceding paragraph, shareholders who failed to register for the original Shareholders' Meeting via video conferencing shall be ineligible to participate in the postponed or continued meeting.
4. If a meeting is postponed or continued pursuant to Paragraph 2, shareholders who registered and completed the check-in process for the original Shareholders' Meeting via video conferencing, but do not participate in the postponed or continued meeting, shall have their represented shares, voting rights, and election rights from the original meeting carried forward and included in the total counts of the postponed or continued meeting.
5. If a Shareholders' Meeting is postponed or continued pursuant to Paragraph 2, proposals for which voting and vote counting have concluded and results or the list of elected directors and supervisors have been announced, shall not be rediscussed or reconsidered .
6. If the Company convenes a hybrid Shareholders' Meeting where the video conferencing component is disrupted, as described in Paragraph 2, the meeting shall continue without postponement provided that after excluding the number of shares represented by shareholders attending virtually, the total number of shares represented by physical attendees still meets the statutory quorum. In such an event, the Shareholders' Meeting need not be postponed or continued in accordance with Paragraph 2.
7. If a meeting continues under the circumstances described in the preceding paragraph, the shares represented by shareholders participating via video conference call, shall be included in the total number of shares represented by physical attendees; however, such shareholders shall be deemed to have abstained from voting on all proposals at that Shareholders' Meeting.
8. If the Company postpones or continues the Shareholders' Meeting in accordance with Paragraph 2, it shall carry out the relevant preparatory procedures pursuant to Article 44-20, Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies. These procedures shall be based on the original meeting date and all other applicable provisions.
9. With respect to the periods specified in the latter part of Article 12 and Paragraph 3 of Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, as well as Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall, in the event of postpone or continue of the shareholders' meeting in accordance with Paragraph 2, handle such matters based on the date of the postponed or continued shareholders' meeting.

Article 22 These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

### Appendix 3. Shareholdings of all Directors

#### inergy Technology Inc.

#### Shareholdings of all Directors

1. The Company's paid-in capital is NT\$457,200,000, with 45,720,000 shares issued.
2. In accordance with Article 26 of the Securities and Exchange Act, the Company's directors are to possess a minimum of 3,657,600 shares.
3. As of the closing date of this shareholders' meeting, the shareholdings of individual and all directors are listed as follows:

April 17 2026

Title	Name	Shareholding	
		Shares	Shares
Chairman	John Lin	1,294,540 shares	2.83%
Director	William Liao	1,120,220 shares	2.45%
Director	Frank Huang	227,000 shares	0.50%
Director	DIODES TAIWAN S.A R.L. Representative: Tony Huang	3,380,000 shares	7.39%
Independent Director	CHIANG,CHENG-LUNG	0shares	0%
Independent Director	CHENG,HUANG- CHUNG	102,063shares	0.22%
Independent Director	Mike Wu	0shares	0%
Independent Director	Debbie Lai	1,000shares	0%
<b>Total</b>		<b>6,124,823 shares</b>	<b>13.39%</b>

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