

Otsuka Information Technology Corp.

2026 Annual Shareholders Meeting Minutes

Manner: Physical Shareholder Meeting

Time: May 22 (FRI) of 2026 at 9: 30 a.m.

Place: 26F, No. 68, Sec. 2, Xianmin Blvd., Banqiao Dist., New Taipei City

Total share represented by shareholders present in person or by proxy are 11,260,675 shares (including 669,087 shares through e-voting), which is 65.86% of the total 17,097,000 outstanding shares.

Attended Directors:

**Otsuka Corp. Representative: Hironobu Tsurumi (the Chairman of Board of Directors),
Otsuka Corp. Representative: Hideyuki Aoki, Kuo, Yi-Lung, Hsu, Hui-Ju,
Huang, Xiang-Min, Liu, Cheng-Ho**

Attended Independent Directors:

**Lin, Hui-Fen (the Convener of Audit Committee), Hsieh, Kun-Feng, Lou, Yung-I
Chairman: Hironobu Tsurumi Recorder: Dexter Chu**

The aggregate shareholding of the shareholders presents in person or by proxy constituted a quorum. The Chairman called the meeting to order.

Chairman's Address: (Omitted)

I . Report Items

Proposal 1:2025 Business Report. For your review.

Explanation: 2025 Business Report. (Please refer to Attachment 1.)

Proposal 2: 2025 Audit Committee's Review Report. For your review.

Explanation: 2025 Audit Committee's Review Report. (Please refer to Attachment 2.)

**Proposal 3: 2025 Employee Compensation and Directors' Compensation Allocation
Plans. For your review.**

Explanation: I. In accordance with Article 25 of the Corporation's Article of Incorporation, if there is a profit in the final accounts of the Corporation, a proportion no lower than 5 percent shall be reserved as employee's bonus stock (inclusive of a portion no lower than 1 percent for junior employee), distributed in stock or cash as resolved by the Board; the Corporation shall, based on the aforementioned values of profit, reserve a proportion no lower than 3 percent as the directors' bonus stock as resolved by the Board.

- II. Taking into consideration the Corporation's current operation scale and profitability status, the Corporation's Remuneration Committee and the Board have resolved the total amount of distributable for employees' compensation in 2025 will be NTD 15,911,899, among which includes compensation for junior employees amounts to NTD 7,239,914 (accounting for 2.27% of the annual profit), distributed in the form of cash. The total amount of distributable for directors is NTD 4,773,570.

Proposal 4: 2025 Report of Retained Earnings Allocation through Cash Dividend. For your review.

Explanation: I. In accordance with Article 25 of the Corporation's Article of Incorporation and pursuant to Article 240, paragraph 5 of the Company Act, the Corporation authorize the distributable dividends and bonuses in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

- II. Board of the Directors of the Corporation has resolved the distribution of shareholders' dividend at NTD 165,840,900 through cash dividend, with NTD 9.7 distributed for per share held. The cash dividends will be distributed to each shareholder based on shareholding percentages, and be rounded down to the nearest dollar. The total number of odd shares for less than NTD 1 is transferred to other revenue of the Corporation.

II. Matters for Ratification:

Proposal 1: 2025 business report and financial statement. For your adoption. (Proposed by the board)

Explanation: I. The Corporation's 2025 parent-only financial statement and consolidated financial statement are audited by independent certified public accountants Mr. Horng, Shyh Gang and Mr. Chuang, Chun-Wei of KPMG, with unqualified opinion audit report offered. The aforementioned financial statements along with the business report shall be submitted to the audit committee for audit and resolved by the Corporation's Board of Directors.

- II. 2025 business report, (Please refer to Attachment 1.) KPMG audit report and financial statement. (Please refer to Attachment 3.)

III. For your adoption.

Resolution:

Voting Result: Shares present at the time of voting: 11,260,675

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
11,199,130 (including 608,663 votes through e-voting)	99.45	416 (including 416 votes through e-voting)	0	0	0	61,129 (including 60,008 votes through e-voting)	0.54

Proposal 2: 2025 Earning Distribution Table, for your adoption. (Proposed by the Board)

Explanation: I. The Corporation's appropriation of the 2025 earnings is resolved by the Corporation's Board. Earnings Distribution Table. (Please refer to Attachment 4.)

II. For your adoption.

Resolution:

Voting Result: Shares present at the time of voting: 11,260,675

Approval votes	%	Disapproval votes	%	Invalid votes	%	Abstention votes/ no votes	%
11,188,842 (including 598,375 votes through e-voting)	99.36	15,416 (including 15,416 votes through e-voting)	0.13	0	0	56,417 (including 55,296 votes through e-voting)	0.50

III. Extempore Motions: None.

IV. Meeting Adjourned: 09:48 a.m., May 22, 2026

(There were no shareholders who raised questions at the meeting.)

Note: This document is extracted from the meeting; the details are subject to the audio and video recording.

【Attachment 1】 2025 Business Report

I. 2025 Business Report

(I) Implementation Results of Business Plans

As a leading professional manufacturer in computer graphics software systems, the Corporation has been dedicated to assisting clients in integration of all 3D computer graphics software systems, providing middle-to-high level CAX/CAM software application solutions and technical consultation to our client. For recent years, we never stop expanding new high-level application opportunities and developing agency opportunities for diversified products, meanwhile assisting clients in incorporating all production node information management, integrating data system and introducing mixed reality and mobile data. rapidly increasing client's design and integration competitiveness, providing services related to protection of important information of design, research and development, etc., as well as integration application of information security systems, and becoming the best business partner for client's digital transformation. As a result, with the injection of revenue brought by groups of high-quality clients, operating income and profit in 2025 could still maintain a satisfactory performance.

1. The Corporation's Operation results and sales condition of primary products are shown in the table below:

(1) Operation result comparison:

The Corporation's 2025 operating revenue is NTD 2,433,415 thousand, which increased by NTD 330,234 thousand, 15.7% from last year; operating margin is NTD 695,635 thousand, which increased by 70,108 thousand, 11.21% from last year, and net income is NTD 238,500 thousand, which increased by 16,613 thousand, 7.49% from last year.

Otsuka Consolidated Financial Statement

Unit: NTD thousands

Year	2024		2025		Gain/Loss	
	Amount	%	Amount	%	Amount	%
Operating Revenue	2,103,181	100.00	2,433,415	100.00	330,234	15.70
Gross Profit	625,527	29.74	695,635	28.59	70,108	11.21
Operating Expenses	353,430	16.80	395,541	16.25	42,111	11.91
Operating Income	272,097	12.94	300,094	12.33	27,997	10.29
Income before Tax	278,357	13.24	301,610	12.39	23,253	8.35
Net Income	221,887	10.55	238,500	9.80	16,613	7.49

(2) Financial Receipts and Expenditure (Structure) and Profitability Analysis

Item			2024	2025	Difference
Financial Structure	Debt to Assets Ratio		37.20%	28.93%	-8.27%
	Long-term Funds to Fixed Assets Ratio		2,952.59%	3258.76%	306.17%
Debt Paying Ability	Current Ratio		254.59%	336.62%	82.03%
	Quick Ratio		191.78%	272.08%	80.30%
Profitability	Return on Assets (%)		15.63%	15.27%	-0.36%
	Shareholders' Return on Equity (%)		23.17%	22.79%	-0.38%
	Profit before Tax to Capital Stock (%)	Operating Profit	162.81%	175.52%	16.37%
		Net Profit Before Tax	10.55%	176.41%	13.60%
	Net Profit Ratio (%)		10.55%	9.80%	-0.75%
	Earnings per Share(NTD)		12.98	13.95	0.97

(3) Conditions of Research and Development

The Corporation's R&D expense and proportion to each year's operating net operating revenue in the recent three years are shown in the following table:

Unit: NTD thousands ; %

Item and Year	2023	2024	2025
R&D Expense(A)	15,649	35,372	67,750
Net Operating Revenue(B)	1,691,168	2,103,181	2,433,415
(A)/(B)	0.93%	1.68%	2.78%

In 2025, the Corporation made progressive investments in technical resources in response to the gradual introduction of new product lines, with additional R&D professionals specializing in fluid, powder, and structural analysis recruited. The Corporation continuously enhanced the functions of its proprietary secondary-development license management tool to enable customers to manage various secondary-development licenses with greater efficiency. Besides, the high-end CAD system value-added software, developed by the Corporation, and introduction of agency of digital productivity tool served as leads to clients in the digital transformation and furthermore boosted the clients' 3D design performance. Additional efforts by the Corporation in 2025 included upgrades to its self-developed HyperPDM software for alignment with customer needs, as well as enhancement in overall performance, including improvements to the electronic vault file-transfer architecture and the software's display interface. On the other hand, the Corporation engages in development integration of its internal system, encompassing systemized internal process to enhance overall operation performance, with an aim to provide a more comprehensive service to clients.

II. 2025 Business Plan Abstract:

(I) Guideline for management

1. Maintaining long-term relationships with clients, and trailblazing new business opportunities:

The Corporation is entering its 30th year on the management of Taiwanese computer-aided design software market, being a long-term and reliable cooperation partner of clients. This year, the Corporation will continue its optimization for client purchases by reviewing and exploring new requirements by key accounts and continued strengthening of repurchase coverage through approaches including BigData analysis and systematic management of target client solutions. In addition, the Corporation continued expanding its customer base for simulation analysis, thermal-characteristic measurement, circuit design, and product-lifecycle-management solutions in the current year. Our technical team not only delivers professional services to existing customers, but also actively develops new business opportunities, thereby differentiating our brand from competitors. We are convinced that by continuously strengthening our technical capabilities and maintaining a keen understanding of customer needs, the Corporation may reinforce the trust of its established clients while further extending its market reach, demonstrating our position as a technology leader.

2. Providing complete product line technical integration

(1) The Corporation has the dealership for the middle and high level CAX/CAM product line, including manufacturing, construction and Autodesk Media & Entertainment (M&E), and has established a complete technical incubation and service team under the design and manufacturing of complete solutions for tools and applications used in full process. Also, the Corporation has experiences in introductions of all types of projects and has accumulated rich technical consultation and system planning experiences; therefore, with the support from complete product line planning, we will provide more effective solutions to clients for their satisfaction.

(2) The advanced level 3D graphic software, for which the Corporation serves as agent, is the system with extraordinarily extensive use among Taiwanese computer manufacturers, and the industries related to mechanical equipment and vehicles, etc., containing powerful features of strong advanced surface design, structural static analysis, and intuitional modeling, etc. Moreover, it is equipped with the kit of application programs with excellent integration, built-in computer-assisted design, engineering and manufacturing toolkits, which provide clients with such supreme features of more flexible software configuration, etc. In addition, our subsidiary also established the thermal properties measurement laboratory, which can measure the electronic components including LED, Logic IC, etc. We expanded our service level in heat dissipation and heat flow analysis of original software on agency. Our clients included those covering industries such as chip and IC design, thermal modules, power suppliers, industrial computers, LED, batteries, etc. The Corporation further established a power cycling measurement lab, enabling the Corporation to assist clients in conducting lifespan and performance testing for power modules. Such establishment allows our semiconductor clients to gain deeper insights into their products and receive greater support through our services.

(3) The Institute for Information Industry suggests that decentralization and OMO (online merge offline) application development will be more diversified, such as application related to metaverse, mixed reality, digital transformation and internal productivity tools, etc. The Corporation will develop a diversity of brands to maintain the service capability. We continue to provide domestic clients CAD software integration with diverse application, information security protection, virtual reality and augmented reality market expansion, and by integrating the development technology of computer graphics, computer simulation, artificial intelligence, sensing, display and network parallel processing, we provide clients with computer technology-assisted high-tech simulation systems and internal management paperless process consultant introduction, making our way forward versatile.

3. Integration of the internal management process:

With the trend of digitization, the Corporation's management process shall be more effective and equipped with data analysis capabilities. The Corporation imported ISO 27001 and proceeded with integration of CRM to combine the client contract management, online consultation service and sales provided to clients, furthermore assisting business units, technical units, and central supervisors accountable to have instant grasp on condition of clients case by case, service progress, business performance, etc., after each system across the Strait is connected in series, better services can be provided to clients, so that the company's operation information process can be smoother with more operation benefits.

4. Promotion of Corporate Sustainable Development:

The Corporation remains committed to engagement in social-care initiatives. In 2025, we encouraged employees to join a company-wide blood-donation campaign and collaborated with our parent company to promote industry-academia integration programs. In support of nationwide sports development, the Corporation continued sponsorship for domestic sporting events throughout 2025. Furthermore, the Corporation has established a Corporate Sustainability Task Force, which will continue to advance ESG initiatives across multiple dimensions, including environmental sustainability, employee well-being, and partner-relationship management. The Corporation will proceed its annual publication of Sustainability Report surrounding the motto "achieving sustainability with trust, and showing warmth with people". The Corporation anticipates itself to realize its long-term sustainable development goals in the future on an ongoing basis.

(II) Expected sales amount and its accordance

On basis of the changes to domestic and overseas circumstances and industry development trend, a 4%-5% growth in sales of the Corporation in 2026 is expected.

(III) Important selling and promotion strategies

1. Completely build the client's contract information, deliver business opportunities, and actively enhance organizational response and service network efficiency, make use of business opportunities and contract management to grasp new and old clients' demand timing for prompt statements.
2. The IT investment structure of businesses, the manufacturing industry and the construction industry in Taiwan represented software and hardware in the same level, and even software surpassing hardware. It suggested that a structural twist had happened to domestic businesses' thinking about investment in traditional hardware-focused IT, especially rise of investment in ESG, cloud, and AI. Therefore, we actively cultivate professional technical support consultants to provide a complete and integrated sales model and client service, to cultivate management trainees, to pass on the Corporation's technical ability, and furthermore enhance the Corporation's competitiveness in sustainable development.
3. Import ISO 27001 with verification completed, establish confidentiality of information security management systems, and increase the protection mechanism of the company and clients in order to reduce losses from actual information divulgement in the future.
4. In the future, the software industry's challenge is how to use software tools to drive the enterprises to carry out digital transformation. Therefore, our business department continues to promote development based on the needs of large target clients, and actively keeps abreast of the pulse and development of products from the original manufacturers, performing a more active and effective business drive through more comprehensive product services for implementation of digital transformation. Furthermore, we will maintain a concrete introduction of our product lines with value-adding synergy and increase width and depth of product lines.

(IV) Future development strategies

1. Provide integrated business systems via professional service.
The manufacturing industry puts emphasis on quick response, flexible and highly-automation. Under the influence of that trend, we must improve manufacturing process efficiency and operation modes, and enhance added value of products for maintaining competitiveness. The Corporation, by cooperating with complete and diverse solutions platforms, will keep abreast with clients to jointly cope with each challenge in technical development, assist clients with innovating product research, development, and product launch efficiency, actively cultivating certified engineers, performs Total Solution services to drive sales as the significant management strategy and establishes a close and reciprocal partnership to make a win-win situation among the Corporation, manufacturers and sales force.
2. Utilize business opportunities for grasp of prompt development, expand new product business, assisted with connection of internal data systems, take a complete hold of old clients' demands, develop business opportunities of new clients, and continuously enlarge the sales market.
3. Future R&D orientation:
 - (1) Expanding the license management tool for secondary development (OITC Desktop APP) to manage license verification for all secondary development tools, plus integration with the membership platform to regularly provide clients with the latest service updates and technical information.
 - (2) Engaging in the R&D of new features in the self-developed HyperPDM, during which analyses on existing functions within are performed. Furthermore, the Corporation intends to analyze the existing functions of the HyperPDM system and develop new features under the new web architecture. For CAD software integration, the Corporation intends to expand its development plan to achieve integrated application of engineering drawings and 3D model views.

- (3)Upscaling of capacity in customized development for agency products to meet customers' digitalization needs while standardizing and commercializing customization services to create solutions that can be resold and leveraged.
- (4)Integrated application development for Cloud-Based AI Services. Using cloud service and AI-developed API, cloud applications and system integration are empowered capability of innovation with enhanced efficiency of information transformation, and unique Cloud-Based AI solutions may therefore be created.
- (V) Effects of the external competitive environment, laws & regulations and overall operating environment
 - 1.Effects of the external competitive environment

III's MIS report indicates that, to realize the future vision of Taiwan's digitization in the area of digital development, it requires more than data informatization by enterprises - process digitalization, data-driven decision-making, and AI-driven operations shall be valued. To this end, AI, data analytics, cloud solutions, and platform-based architectures shall be adopted to promote enterprise transition from viewing "IT as a support function" to "establishing digital capability as a core of competitive edge." The report further highlights that digital development cannot rely on a single technology or product - rather, it requires the creation of cross-industry and cross-role digital ecosystems that integrate software, hardware, and system-integration capabilities to build scalable applications. In alignment with this direction, the Corporation has expanded its product offerings across multiple domains, inclusive of established and mature professional design software and software agency lines extended in recent years e.g., i-Reporter, Microsoft, and Adobe; meanwhile, the Corporation has also broadened its hardware product sales. Through the integration of these diverse products and the Corporation's own technical expertise, we have positioned ourselves as a comprehensive system-integration provider capable of delivering end-to-end digital-transformation solutions, supporting our customers in realizing their enterprise digitalization goals.
 - 2.Effects of laws and regulations

The recent changes to important regulations home and abroad highlight the increasingly stern regulations relating to ESG and net zero carbon emission by the government. Furthermore, in addition, the III report indicates growth of net zero engagement by Taiwanese electronics and information technology industries in 2025 compared with that in 2024. Hence, the Corporation will pay constant attention and propose a revision on relevant internal procedures and measurements, promptly discussing with accountants and counselling agencies, when necessary, in order to minimize the potential impacts.
 - 3.Effects of the overall operating environment

In accordance with S&P Global forecast, the economic growth rate will be 2.8% in 2026 globally. When faced with domestic and overseas economic environment changes, the Corporation will strive to facilitate technical integration, quality and R&D of technology to raise client satisfaction and profitability.

(VI) Prospects

According to the latest prediction as announced by Academia Sinica for Economic Research in December 2025, the domestic economy growth rate in 2026 is 3.71%. The Corporation, as the CAD/CAM leader in the Taiwanese market, adheres to the business spirit of sustainable service, converging its technologies and BD capabilities whilst combining its diverse products and client requirements under its grand view of “cohesion and fusion for a new chapter” to stride towards the goal of entering a new chapter for corporate development, with a view to ensure the sustainable growth and development of Otsuka Information.

We would like to show our appreciation to the endeavors by our employees in the previous year and the support and trust for a long period of time, which contributed the stable growth in the Corporation’s profit in 2025. Since founded, Our management team will continue to cultivate technical capability and operation efficiency for making full efforts in improving professional service, and strengthening long-term competitiveness, expecting to continuously create higher values for all shareholders with the support of every shareholder and director as well as the efforts by our staff. As for the distribution of the 2025 retained earnings, all are pursuant to the Corporation’s long-term and stable dividend policies, and we anticipate creating a rosier business prospect for our clients and all shareholders.

Chairman: Hironobu Tsurumi

General Manager: GUO, Yi Long

Manager of Accounting: Chu, Cheng Yi



【Attachment 2】 Audit Committee's Review Report

Otsuka Information Technology Corp.

Audit Committee's Review Report

Approved

The Board of Directors hereby submits tabulations of the Corporation's 2025 separate financial statement and consolidated financial statement and business report and earnings distribution audited and attested by independent certified public accountants Mr. Horng, Shyh Gang and Mr. Chuang, Chun Wei of KPMG. All tabulations have been reviewed by the Audit Committee and all are produced in compliance with the relevant laws, according to the Securities and Exchange Act and the Company Act, we hereby submit this report. For your approval.

Hereby presented to

The Corporation's 2026 Annual Shareholders' Meeting

Audit Committee's Convener : LIN, Hui Fen

February 24th, 2026

【Attachment 3】 Audit Report of Independent Accountants and 2023 Consolidated Financial Statements

Independent Auditors' Report

To the Board of Directors of OTSUKA INFORMATION TECHNOLOGY CORP.:

Opinion

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years ended December 31, 2025 and 2024 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”), interpretation as well as related guidance endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Evaluation of inventories

Please refer to note 4(h) for the accounting policy for “Inventories”, note 5 for “Significant accounting assumptions and judgments, and major sources of estimation uncertainty”, and note 6(d) for the details and related expenses for “Inventories” of the consolidated financial statements.

Description of key audit matter:

The Group's inventories are measured at the lower of cost and net realizable value. Due to the rapid transformation of technology, the products may be out of date in the market, and there is a risk that the cost of the inventory would be higher than its net realizable value. The condition of inventories to be sold will influence the result of evaluation, so consistent attention are required. In addition, the inventories are the significant account in the consolidated financial statement. Therefore, evaluation of inventories is one of the key audit matters for our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: understanding the policies of evaluating the allowance and obsolescence of the inventories of the Group and inspecting whether existing inventory policies are applied; sampling the individual inventory items and examining the sources of the net realizable value of the samples to access whether the net realizable value are reasonable; examining the accuracy of aging of inventories by sampling and analyzing the changes of the aging of inventories; inspecting the reasonableness for allowance provided on inventory valuation in the past and compare it to the current year to ensure that the measurements and assumptions are appropriate.

Other Matter

Otsuka Information Technology Corp. 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, endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

KPMG

Taipei, Taiwan (Republic of China)
February 24, 2026

Notes to Readers

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

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
OTSUKA INFORMATION TECHNOLOGY CORP. 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		
	Amount	%		Amount	%		Amount	%		Amount	%	
Assets												
Current assets:												
1100 Cash and cash equivalents (note 6(a))	\$	709,548	46	662,596	41	2170	228,680	15	380,796	24		
1137 Financial assets at amortized cost – current (note 6(b))		20,000	1	-	-	2201	76,534	5	69,380	4		
1170 Notes and accounts receivable, net (including related parties) (notes 6(c), (c) and 7)		388,931	25	389,320	24	2200	70,765	5	65,484	4		
1300 Inventories (note 6(d))		258,315	17	337,715	21	2280	15,930	1	15,420	1		
1410 Other current assets (notes 6(e))		7,644	1	8,162	1	2130	18,846	1	16,578	1		
Total current assets		<u>1,384,438</u>	<u>90</u>	<u>1,397,593</u>	<u>87</u>	<u>2300</u>	<u>520</u>	<u>-</u>	<u>1,302</u>	<u>-</u>		
Non-Current assets:												
1535 Financial assets at amortized cost – non-current (note 6(b))		10,000	1	30,000	2	2570	14,843	1	13,085	1		
1600 Property, plant and equipment (note 6(f))		33,442	2	33,992	2	2580	16,804	1	32,354	2		
1755 Right-of-use assets (notes 6(g))		32,455	2	47,540	3	2600	800	-	-	-		
1780 Intangible assets (note 6(h))		28,116	2	31,632	2		32,447	2	45,439	3		
1930 Long-term notes and accounts receivable, net (notes (c) and (c))		6,436	-	19,052	1		443,722	29	594,399	37		
1990 Other non-current assets (notes 6(k) and (l))		38,629	3	38,235	3							
Total non-current assets		<u>149,078</u>	<u>10</u>	<u>200,451</u>	<u>13</u>		<u>170,970</u>	<u>11</u>	<u>170,970</u>	<u>11</u>		
Total assets		<u>\$ 1,533,516</u>	<u>100</u>	<u>1,598,044</u>	<u>100</u>		<u>1,089,794</u>	<u>71</u>	<u>1,003,645</u>	<u>63</u>		
							<u>1,089,794</u>	<u>71</u>	<u>1,003,645</u>	<u>63</u>		
							<u>\$ 1,533,516</u>	<u>100</u>	<u>1,598,044</u>	<u>100</u>		
Liabilities and Equity												
Current liabilities:												
Accounts payable						2170						
Salaries payable						2201						
Other payables						2200						
Current lease liabilities (notes 6(j))						2280						
Current contract liabilities (note 6(o))						2130						
Other current liabilities						2300						
Total current liabilities							<u>411,275</u>	<u>27</u>	<u>548,960</u>	<u>34</u>		
Non-Current liabilities:												
Deferred tax liabilities (note 6(l))						2570						
Non-current lease liabilities (notes 6(j))						2580						
Other non-current liabilities						2600						
Total non-current liabilities							<u>800</u>	<u>-</u>	<u>-</u>	<u>-</u>		
Total liabilities							<u>32,447</u>	<u>2</u>	<u>45,439</u>	<u>3</u>		
Equity attributable to owners of parent:												
Ordinary shares (note 6(m))						3100						
Capital surplus (note 6(m))						3200						
Legal reserve (note 6(m))						3310						
Special reserve (note 6(m))						3320						
Unappropriated retained earnings (note 6(m))						3350						
Exchange differences on translation of foreign financial statements						3410						
Total equity attributable to owners of parent:							<u>1,089,794</u>	<u>71</u>	<u>1,003,645</u>	<u>63</u>		
Total equity							<u>1,089,794</u>	<u>71</u>	<u>1,003,645</u>	<u>63</u>		
Total liabilities and equity							<u>\$ 1,533,516</u>	<u>100</u>	<u>1,598,044</u>	<u>100</u>		

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
OTSUKA INFORMATION TECHNOLOGY CORP. 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	Operating revenue (notes 6(o) and 7)	\$ 2,433,415	100	2,103,181	100
5000	Operating costs (notes 6(d))	1,737,780	71	1,477,654	70
	Gross profit	695,635	29	625,527	30
	Operating expenses: (notes 6(c), (e), (g), (j), (k), (p) and 12)				
6100	Selling expenses	272,259	12	264,097	13
6200	Administrative expenses	53,096	2	53,487	2
6300	Research and development expenses	67,750	3	35,372	2
6450	Expected credit loss	2,436	-	474	-
	Total operating expenses	395,541	17	353,430	17
	Net operating income	300,094	12	272,097	13
	Non-operating income and expenses:				
7100	Interest income	5,114	1	4,992	-
7020	Other gains and losses (notes 6(q))	(2,768)	-	2,290	-
7510	Interest expense (notes 6(j), (q))	(830)	-	(1,022)	-
	Total non-operating income and expenses	1,516	1	6,260	-
	Profit before tax	301,610	13	278,357	13
7950	Less: Income tax expenses (note 6(l))	63,110	3	56,470	2
	Profit	238,500	10	221,887	11
8300	Other comprehensive income:				
8310	Items that may not be reclassified to profit or loss				
8311	Remeasurements of defined benefit plans (note 6(k))	682	-	2,310	-
8349	Less: Income tax related to items that will not be reclassified to profit or Loss	-	-	-	-
		682	-	2,310	-
8360	Items that may be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	1,049	-	5,464	-
8399	Income tax related to items that will be reclassified to profit or loss (note 6(l))	(209)	-	(1,093)	-
		840	-	4,371	1
8300	Other comprehensive income	1,522	-	6,681	1
8500	Total comprehensive income	<u>\$ 240,022</u>	<u>10</u>	<u>228,568</u>	<u>11</u>
	Earnings per share (NT dollars) (note 6(n))				
9750	Basic earnings per share	<u>\$ 13.95</u>		<u>12.98</u>	
9850	Diluted earnings per share	<u>\$ 13.86</u>		<u>12.90</u>	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
OTSUKA INFORMATION TECHNOLOGY CORP. 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				Exchange differences on translation of foreign financial statements	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	
Balance on January 1, 2024	\$ 170,970	68,813	141,217	8,390	533,244	911,853
Profit	-	-	-	-	221,887	221,887
Other comprehensive income	-	-	-	-	2,310	6,681
Total comprehensive income	-	-	-	-	224,197	228,568
Appropriation and distribution of retained earnings:						
Legal reserve	-	-	19,975	-	(19,975)	-
Special reserve	-	-	-	2,391	(2,391)	-
Cash dividends of ordinary shares	-	-	-	-	(136,776)	(136,776)
Balance on December 31, 2024	170,970	68,813	161,192	10,781	598,299	1,003,645
Profit	-	-	-	-	238,500	238,500
Other comprehensive income	-	-	-	-	682	1,522
Total comprehensive income	-	-	-	-	239,182	240,022
Appropriation and distribution of retained earnings:						
Legal reserve	-	-	22,419	-	(22,419)	-
Special reserve	-	-	-	(4,371)	4,371	-
Cash dividends of ordinary shares	-	-	-	-	(153,873)	(153,873)
Balance on December 31, 2025	\$ 170,970	68,813	183,611	6,410	665,560	1,089,794

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
OTSUKA INFORMATION TECHNOLOGY CORP. AND SUBSIDIARIES

Consolidated Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows from (used in) operating activities:		
Profit before tax	\$ 301,610	278,357
Adjustments:		
Adjustments to reconcile profit:		
Depreciation and amortization	28,280	28,503
Losses (Gains) on inventory valuation and obsolete inventories	(86)	198
Expected credit loss	2,436	474
Interest income	(5,114)	(4,992)
Interest expense	830	1,022
Losses on disposal and retirement of property, plant and equipment	106	378
Others	52	287
Total adjustments to reconcile profit	<u>26,504</u>	<u>25,870</u>
Changes in operating assets and liabilities:		
Notes and accounts receivable (including related parties)	10,566	(122,575)
Inventories	79,432	(161,672)
Other current assets	1,162	2,715
Other non-current assets	(2,422)	(2,179)
Contract liabilities	2,268	679
Accounts payable	(152,116)	245,088
Salaries payable	7,154	6,016
Other payables	4,099	(1,272)
Other current liabilities	18	(59)
Total adjustments	<u>(23,335)</u>	<u>(7,389)</u>
Cash inflow generated from operations	278,275	270,968
Interest received	5,270	4,921
Interest paid	(830)	(1,022)
Income taxes paid	(60,219)	(46,921)
Net cash flows from operating activities	<u>222,496</u>	<u>227,946</u>
Cash flows from (used in) investing activities:		
Acquisition of intangible assets	(1,738)	(1,232)
Acquisition of property, plant and equipment	(5,082)	(10,982)
Proceeds from disposal of property, plant and equipment	52	3
Acquisition of unamortized assets	(119)	(209)
Decrease (increase) in refundable deposits	929	(4,708)
Net cash flows used in investing activities	<u>(5,958)</u>	<u>(17,128)</u>
Cash flows from (used in) financing activities:		
Increase in guarantee deposits	-	800
Payment of lease liabilities	(16,615)	(16,295)
Cash dividends paid	(153,873)	(136,776)
Net cash flows used in financing activities	<u>(170,488)</u>	<u>(152,271)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>1,102</u>	<u>5,830</u>
Net increase in cash and cash equivalents	47,152	64,377
Cash and cash equivalents at beginning of year	662,396	598,019
Cash and cash equivalents at end of year	<u><u>\$ 709,548</u></u>	<u><u>662,396</u></u>

Independent Auditors' Report

To the Board of Directors of OTSUKA INFORMATION TECHNOLOGY CORP.:

Opinion

We have audited the parent company only financial statements of OTSUKA INFORMATION TECHNOLOGY CORP. ("the Company"), which comprise the parent company only balance sheet as of December 31, 2025 and 2024, the parent company only statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as at December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years ended December 31, 2025 and 2024 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 Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis 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 parent company only financial statements of the current period. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In our professional judgments, key audit matters to be communicated in the independent auditors' report are listed below:

Evaluation of inventories

Please refer to Note 4(g) for the accounting policy for "Inventories", Note 5 for "Significant accounting assumptions and judgments, and major sources of estimation uncertainty", and Note 6(d) for the details and related expenses for "Inventories" of the parent company only financial statements.

Description of key audit matter:

The Company's inventories are measured at the lower of cost and net realizable value. Due to the rapid transformation of technology, the products may be out of date in the market and there is a risk that the cost of the inventory would be higher than its net realizable value. The condition of inventories to be sold will influence the result of evaluation so consistent attention are required. In addition, the inventories are the significant account in the parent company only financial statement. Therefore, evaluation of inventories is one of the key audit matters for our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: understanding the policies of evaluating the allowance and obsolescence of the inventories of the Company and inspecting whether existing inventory policies are applied; sampling the individual inventory items and examining the sources of the net realizable value of the samples to access whether the net realizable value are reasonable; examining the accuracy of aging of inventories by sampling and analyzing the changes of the aging of inventories; inspecting the reasonableness for allowance provided on inventory valuation in the past and compare it to the current year to ensure that the measurements and assumptions are appropriate.

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

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

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

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

Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements 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 SHYH-GANG HORNG and CHUN-WEI CHUANG.

KPMG

Taipei, Taiwan (Republic of China)
February 24, 2026

Notes to Readers

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

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

See accompanying notes to parent company only financial statements.

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

OTSUKA INFORMATION TECHNOLOGY CORP.

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	Operating revenue (notes 6(o) and 7)	\$ 2,232,990	100	1,948,362	100
5000	Operating costs (notes 6(d) and 7)	1,610,243	72	1,385,236	71
	Gross profit	622,747	28	563,126	29
	Operating expenses: (notes 6(c), (e), (j), (k), (p), 7 and 12)				
6100	Selling expenses	235,338	11	229,816	12
6200	Administrative expenses	48,643	2	48,770	3
6300	Research and development expenses	61,418	3	28,719	1
6450	Expected credit loss	2,379	-	509	-
	Total operating expenses	347,778	16	307,814	16
	Net operating income	274,969	12	255,312	13
	Non-operating income and expenses:				
7100	Interest income (note 7)	4,150	-	4,037	-
7020	Other gains and losses (notes 6(q) and 7)	(2,438)	-	2,837	-
7070	Share of profit (loss) of subsidiaries accounted for using equity method	21,635	1	15,182	1
7510	Interest expense (notes 6(j), (q) and 7)	(763)	-	(908)	-
	Total non-operating income and expenses	22,584	1	21,148	1
	Profit before tax	297,553	13	276,460	14
7950	Less: Income tax expenses (note 6(l))	59,053	2	54,573	3
	Profit	238,500	11	221,887	11
8300	Other comprehensive income:				
8310	Items that may not be reclassified to profit or loss				
8311	Remeasurements of defined benefit plans (note 6(k))	682	-	2,310	-
	Income tax related to items that will not be reclassified to profit or loss	-	-	-	-
8349	loss	-	-	-	-
		682	-	2,310	-
8360	Items that may be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	1,049	-	5,464	1
8399	Income tax related to items that will be reclassified to profit or loss (note 6(l))	(209)	-	(1,093)	-
		840	-	4,371	1
8300	Other comprehensive income	1,522	-	6,681	1
8500	Total comprehensive income	\$ 240,022	11	228,568	12
	Earnings per share (NT dollars) (note 6(n))				
9750	Basic earnings per share	\$ 13.95		12.98	
9850	Diluted earnings per share	\$ 13.86		12.90	

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
OTSUKA INFORMATION TECHNOLOGY CORP.

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings				Exchange differences on translation of foreign financial statements	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	
Balance on January 1, 2024	\$ 170,970	68,813	141,217	8,390	533,244	911,853
Profit	-	-	-	-	221,887	221,887
Other comprehensive income	-	-	-	-	2,310	6,681
Total comprehensive income	-	-	-	-	224,197	228,568
Appropriation and distribution of retained earnings:						
Legal reserve	-	-	19,975	-	(19,975)	-
Special reserve	-	-	-	2,391	(2,391)	-
Cash dividends of ordinary shares	-	-	-	-	(136,776)	(136,776)
Balance on December 31, 2024	170,970	68,813	161,192	10,781	598,299	1,003,645
Profit	-	-	-	-	238,500	238,500
Other comprehensive income	-	-	-	-	682	1,522
Total comprehensive income	-	-	-	-	239,182	240,022
Appropriation and distribution of retained earnings:						
Legal reserve	-	-	22,419	-	(22,419)	-
Special reserve	-	-	-	(4,371)	4,371	-
Cash dividends of ordinary shares	-	-	-	-	(153,873)	(153,873)
Balance on December 31, 2025	\$ 170,970	68,813	183,611	6,410	665,560	1,089,794

See accompanying notes to parent company only financial statements.

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

OTSUKA INFORMATION TECHNOLOGY CORP.

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from (used in) operating activities:		
Profit before tax	\$ 297,553	276,460
Adjustments:		
Adjustments to reconcile profit:		
Depreciation and amortization	20,494	21,106
Losses (Gains) on inventory valuation and obsolete inventories	(86)	198
Expected credit loss	2,379	509
Interest income	(4,150)	(4,037)
Interest expense	763	908
Share of loss (profit) of subsidiaries accounted for using the equity method	(21,635)	(15,182)
Losses on disposal and retirement of property, plant and equipment	88	316
Others	52	287
Total adjustments to reconcile profit	(2,095)	4,105
Changes in operating assets and liabilities:		
Notes and accounts receivable (including related parties)	19,061	(114,956)
Inventories	71,063	(141,376)
Other current assets	(1,521)	(22)
Other non-current assets	(2,422)	(2,179)
Contract liabilities	4,717	(2,729)
Accounts payable (including related parties)	(131,148)	228,822
Salaries payable	7,612	3,026
Other payables	3,663	(866)
Other current liabilities	46	(89)
Total adjustments	(31,024)	(26,264)
Cash inflow generated from operations	266,529	250,196
Interest received	4,374	4,247
Dividends received	5,772	-
Interest paid	(763)	(908)
Income taxes paid	(57,474)	(46,759)
Net cash flows from operating activities	218,438	206,776
Cash flows from (used in) investing activities:		
Acquisition of investments accounted for using equity method	(100,000)	(130)
Acquisition of intangible assets	(1,739)	(1,129)
Acquisition of property, plant and equipment	(3,626)	(4,559)
Proceeds from disposal of property, plant and equipment	52	3
Acquisition of unamortized assets	(119)	(209)
Decrease (increase) in refundable deposits	1,523	(3,376)
Decrease (increase) in other receivables — related parties	30,000	(15,000)
Net cash flows used in investing activities	(73,909)	(24,400)
Cash flows from (used in) financing activities:		
Increase in guarantee deposits	-	800
Payment of lease liabilities	(13,961)	(13,635)
Cash dividends paid	(153,873)	(136,776)
Net cash flows used in financing activities	(167,834)	(149,611)
Net increase (decrease) in cash and cash equivalents	(23,305)	32,765
Cash and cash equivalents at beginning of year	488,566	455,801
Cash and cash equivalents at end of year	\$ 465,261	488,566

【Attachment 4】 Earnings Distribution Table

Otsuka Information Technology Corp. 2025 Earnings Distribution Table

Unit: NTD

Items	Amount	
	Subtotal	Total
Beginning Balance	426,377,599	
Add: Changes on Re-measurement of Defined Benefit Plans in Current Period	682,648	
Adjusted beginning balance		427,060,247
Add: 2025 Net Profit After Tax	238,499,669	
Current Distributable Earnings		665,559,916
Minus: Legal Reserve	0	
Plus: Special Reserve Return	839,481	
Distribution Item		
1.Shareholder's Dividend-Shares (NTD 0 per share)	0	
2.Shareholder's Dividend-Cash (NTD 9.7 per share)	165,840,900	
Undistributed Retained Earnings		500,558,497
Note: The cash dividends will be distributed to each shareholder based on shareholding percentages and be rounded down to the nearest dollar. The total number of odd shares for less than NTD 1 is transferred to other revenue of the Corporation.		

Chairman: Hironobu Tsurumi Manager: GUO, Yi Long Manager of Accounting: Chu, Cheng Yi