

SolidWizard Technology Co., Ltd.

2026 Annual General Shareholders' Meeting

Meeting Handbook

Meeting Method: Physical shareholders meeting

Date: May 29, 2026 (Friday)

Location: 5F-3, No. 28, Lane 78, Xingai Road, Neihu District, Taipei City 114,
Taiwan (R.O.C.) (The Companys Large Conference Room)

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SolidWizard Technology Co., Ltd.

2026 Annual General Meeting Procedure

- I. Call the Meeting to Order
- II. Chairperson's Speech
- III. Report Items
- IV. Ratification Items
- V. Extraordinary Motions
- VI. Adjournment

SolidWizard Technology Co., Ltd.
2026 Annual General Meeting Agenda

Time: May 29, 2026 (Friday), 9:30 a.m.

Location: 5F-3, No. 28, Lane 78, Xingai Road, Neihu District, Taipei City 114,
Taiwan (R.O.C.) (The Companys Large Conference Room)

Meeting method: Physical shareholders meeting

- I. Call the Meeting to Order (report the total number of shares represented by the attending shareholders)
- II. Chairperson's Speech
- III. Report Items
 - (I) 2025 Business Overview
 - (II) 2025 Audit Committees Review Report
 - (III)2025 Distribution of Remuneration to Employees and Directors
- IV. Ratification Items
 - (I) 2025 Business Report and Financial Statements
 - (II) 2025 Distribution of Earnings
- V. Extraordinary Motions
- VI. Adjournment

III. Report Items

Proposal 1

Summary: 2025 Business Overview Report, submitted for review.

Description: 1. For the 2025 Business Report, please refer to "Attachment 1" on pages 6~19 of this Handbook.

2. Please review.

Proposal 2

Summary: 2025 Audit Committees Review Report, submitted for review.

Description: 1. For the 2025 Audit Committees Review Report, please refer to "Attachment 2" on page 20 of this Handbook.

2. Please review.

Proposal 3

Summary: Report on 2025 Distribution of Remuneration to Employees and Directors, submitted for review.

Description: 1. The Company's profit (pre-tax profit excluding employees' remuneration) after CPAs' audit in 2025 was NT\$486,786,509. In accordance with Article 21 of the Company's Articles of Incorporation, 1.69% of this profit was allocated as employees' remuneration, totaling NT\$8,228,590; of which, 55% was distributed to entry-level employees, totaling NT\$4,525,725, and all of such amount was distributed in cash.

2. In accordance with Article 21 of the Articles of Incorporation, the Company shall allocate no more than 1% for directors remuneration, and it is proposed that no such distribution will be made in 2025.

3. This proposal was approved by the Board of Directors on March 6, 2026.

4. Please review.

IV. Ratification Items

Proposal 1

Proposed by the Board of Directors

Summary: 2025 Business Report and Financial Statements, submitted for ratification.

Description: 1. The Company's 2025 business report and financial statements (including parent company only and consolidated financial statements) have been approved by the Audit Committee and resolved by the board of directors. The financial statements have been audited and verified by CPAs Hui-Tzu Yang and Song-Tse Wang of PwC Taiwan. The Business Report and Financial Statements, together with the Earnings Distribution Table, were approved by the Audit Committee in writing.

2. For the 2025 Business Report, Independent Auditors' s Review Report and Financial Statements, please refer to "Attachment 1" on pages 6~19 and "Attachment 3" on pages 21~40 of this Handbook.

3. For ratification.

Resolution:

Proposal 2

Proposed by the Board of Directors

Summary: 2025 Earnings Distribution Proposal, submitted for ratification.

Description: 1. The Company's 2025 earnings distribution proposal has been approved by the Board of Directors through resolution on March 6, 2026. For the 2025 earnings distribution table, please refer to "Attachment 4" on page 41 of this Handbook.

2. The Company's profit after tax for 2025 was NT\$379,801,388, plus the undistributed earnings at the beginning of the period of NT\$510,014,287 and retained earnings adjustment of NT\$400,250 for 2025, and after the appropriation of 10% for legal reserve of NT\$38,020,164, the accumulated distributable earnings is NT\$852,195,761. Accordingly, it is proposed to distribute cash dividends of NT\$8.5 per share, for a total of NT\$239,791,035, rounded down to the nearest dollar, and the fraction amount is included in

the Company's other income. After such distribution, the ending undistributed earnings amounted to NTD 612,404,726.

3. If the number of outstanding shares is affected due to subsequent private placement of common shares, repurchase of treasury shares, transfer or cancellation of treasury shares, conversion of convertible corporate bonds, or the exercise of employee stock options, resulting in a change in the dividend payout ratio to shareholders, hereby, propose for approval of the Shareholders Meeting to authorize the Chairman to handle the matter.
4. After this proposal is approved by the general shareholders' meeting, the Chairman is authorized to specify the ex-dividend date, issue date and other relevant matters.
5. For ratification.

Resolution:

V. Extraordinary Motions

VI. Adjournment

Three. Attachments

[Attachment 1]

SolidWizard Technology Co., Ltd.

2025 Business Report

I. 2025 Business Results

Since OpenAI announced ChatGPT at the end of 2022, generative AI has fully accelerated the global industrial transformation. Dassault Systèmes follows such trend closely and has officially launched its first industrial-grade AI virtual assistant "Aura" in February 2025. Aura is deeply integrated into the SOLIDWORKS environment, simplifying the design process through generative AI and providing core advantages of real-time technical guidance, task automation, knowledge transfer and high-security IP protection.

The year of 2025 was the 30th anniversary of the SOLIDWORKS brand in the market. With the support of all users, SOLIDWORKS has received high praise for achieving a market share of 44% in the professional 3D design software market. Dassault Systèmes and SolidWizard Technology will continue to strengthen the SOLIDWORKS desktop platform, 3DEXPERIENCE cloud platform, SIMULIA high-end simulation analysis and ENOVIA Product Lifecycle Management (PLM) solutions. We are committed to promoting product intelligence and cloudization, in order to achieve the vision of smart design, digital twins, and sustainable carbon reduction.

In the field of smart manufacturing, we continue to develop our business in the field of advanced equipment. This includes collaborative robots from Universal Robots integrating the NVIDIA Jetson AGX Orin platform and 3D vision technology to provide powerful AI inference capabilities; in addition, we also provide top 3D printing solutions of Markforged, Formlabs, and EOS for defense industry and drone applications. SolidWizard Technology aims to become the leading "3D R&D and manufacturing digital transformation consultant in the Asia-Pacific region" and continues to expand its professional team. Up to 2025, we have more than 170 senior consultants, providing in-depth technical guidance through the "Level 6 3D Enterprise Model Plan" to assist customers to become world-class leading enterprises. We hereby report our business results for the past year and future prospects to all shareholders.

The Company's accumulated full-year consolidated operating revenue was NT\$1,695,509 thousand, an increase of NT\$153,597 thousand or 9.96% from NT\$1,541,912 thousand in 2024.

(I) Business plan implementation results

Unit: NTD thousand

Year \ Category	Operating revenue	Net profit after tax	Net profit margin	Adjusted earnings per share (NTD)
2024	1,541,912	310,500	20.14	11.01
2025	1,695,509	379,801	22.40	13.46
Increase/decrease	153,597	69,301	2.26	

(II) Budget execution: The Company did not disclose the financial forecast for 2025, so there is no need to disclose the budget.

(III) Analysis of financial income, expenditure and profitability

Item		Year	2025 (%)	2024 (%)
Financial structure	Total liabilities/assets		21.22	21.74
	Long-term capital/fixed		172.55	672.88
Solvency capability	Current ratio		258.42	428.20
	Quick ratio		238.23	394.08
Profitability	Return on assets (%)		18.74	16.55
	Return on shareholders'		23.85	21.13
	As a percentage	Operating profit	154.91	122.46
		Net profit before	169.64	138.80
	Net profit margin (%)		22.40	20.14
	Adjusted earnings per share		13.46	11.01

(IV) Research and development

In recent years, for the post-pandemic era, the global industrial environment has undergone major structural changes, with the rapid rise of Generative AI having the most critical impact. Breakthroughs in AI technology not only reshape the business model and decision-making processes of enterprises, but also directly drive the rapid development of key infrastructures of semiconductors, high-performance computing (HPC), AI servers and large data centers, forming a new wave of technological industry upgrade. This reform is redefining the core logic of product design, R&D processes and manufacturing management, such that intelligence, automation, and real-time data-driven decision-making now become the foundation of corporate competitiveness.

Under such trend, the Company continues to adjust its research and development

direction by integrating AI applications into existing products and solutions, and strengthening intelligent capabilities across each stage, including design verification, engineering analysis, manufacturing planning and operation management. By introducing generative AI, smart data analysis, and cloud collaboration platform technology, we enhance the depth and integration benefits of product functions, thereby enabling customers to gain a more advantageous competitive position in R&D efficiency, quality optimization and cost control.

In the future, the Company will continue to focus on the 3D Experience Platform for the global manufacturing industry promoted by Dassault Systèmes, and will also gradually transition its related products from personal desktop design verification to cloud-based global collaborative design applications through manufacturing management tools. Through the combination of cloud platform and AI-driven innovation as the core focus, we aim to integrate the existing industrial customer base and technical capabilities to strengthen our solutions in key areas of design, verification, manufacturing, and management. We also assist customers in establishing a highly flexible and forward-looking smart R&D and production system, in order to seize the growth opportunities brought by the new generation of technological development, and to continuously enhance our core value and market competitiveness in the industrial digital transformation and intelligent upgrade trend.

1. Cloud-based design system - the 3DEXPERIENCE Platform

The development of design software has evolved from workstations to personal computers, from single tools to integrated platforms, from permanent licenses to subscription leases, and from desktop deployment to cloud frameworks. With changes in the corporate business models and the restructuring of global supply chains, cross-department and cross-region collaborative design is becoming increasingly important. During the pandemic period, SolidWizard Technology actively promoted its cloud-based design system. In addition to continuing to serve existing desktop system customers, we also introduced the 3DEXPERIENCE Platform cloud design platform launched by Dassault Systèmes to startup companies and new customers, making the selection of design tool more flexible and diverse.

The 3DEXPERIENCE Platform is a new-generation digital platform for the manufacturing industry created by Dassault Systèmes. Unlike system frameworks that only meet single design or manufacturing needs, it provides

a complete collaborative design environment through the cloud, covering design, verification, data management, manufacturing, production planning, marketing and business integration, such that the subject of service expands to cover the entire corporate operations process. As of 2023, SolidWizard Technology has shifted more than 80% of its technical and business manpower to 3DEXPERIENCE cloud product, and has also assisted customers in gradually transferring from desktop products to the cloud platform, in order to establish the SaaS (Software as a Service) operating model. Pre-sale demonstration, data transfer, cloud deployment and after-sales guidance have become key aspects of customers' digital transformation process.

In the new wave of industrial reform, the introduction of generative AI and large language models (LLM) is making significant efficiency improvements to design applications. The Company views AI as an important extension of the 3DEXPERIENCE platform, making it not only a collaboration platform but also an intelligent design assistant. With the large language model technology, designers are able to interact with the system in natural language during the 3D modeling process, in order to quickly generate geometric features, revise design parameters, and to establish assembly relationships while receiving real-time design suggestions and optimization ideas. In analysis and simulation applications, AI is able to assist the automatic setting of boundary conditions, mesh parameters, and material properties, shortening pre-processing time and providing more accurate forecast results and design modification suggestions based on historical cases and data models, thereby significantly improving the quality of engineering decision-making and R&D efficiency.

In addition, AI can also be integrated with the platforms existing data management and process review mechanisms to perform design specification comparisons, version difference analysis, and risk forecasting, enabling enterprises to reduce error costs during early product development stage. Through the integration of cloud computing resources and AI technology, design work can be upgraded from "tool operation" to "smart collaboration", enhancing the innovative capability of human-machine collaboration.

Since the tools provided by the platform have exceeded beyond simple 3D modeling to include role (Role) and application (App) authorization management, SolidWizard Technology continues to strengthen customers

trust in cloud security, data management, and AI application value during the promotion process. The marketing and technology trainings focus on conceptual transformation and hands-on experience, and through digital learning materials and online teaching mechanisms, we are able to assist enterprises to quickly adopt and effectively utilize smart design tools.

This revolutionary platform combining cloud collaboration and AI design assistance is expected to continue to have greater impact and to become more widely adopted in the coming years. In addition, it will create a borderless digital innovation environment through a community-based approach, in order to assist domestic industries to align with the global trends of smart manufacturing and AI-driven design.

2. Digital verification and virtual simulation

With the popularization of 3D design and the formation of the Model Based Definition (MBD) production model, the focus of product development has shifted from 2D engineering drawings to a digital verification process with 3D model as its core. The design objective is to not only perform geometrical construction, but also to predict the structural, material, fluid and electromagnetic behaviors of the product in a real-world environment through virtual simulation, making analysis and verification an important and crucial step in the R&D process.

SolidWizard Technology is equipped with a professional CAE team capable of utilizing high-end analysis tools, such as SOLIDWORKS Simulation and Abaqus, to cover a wide range of applications including structural statics, non-linear materials, fluid mechanics, molding, forging, and high- and low-frequency electromagnetic fields, along with the 3DEXPERIENCE SIMULIA platform, in order to provide comprehensive digital verification solutions.

In the face of increasingly complex product design and the need for multi-modal physical field (multiple-physical) coupling analysis, AI technology is expected to become the core driving force for future analysis and verification upgrades. Through machine learning and big data models, the system can automatically recommend reasonable boundary conditions, material parameters, and mesh settings based on historical cases, reducing reliance on personal experience, shortening preprocessing time and improving simulation accuracy. At the same time, AI is able to optimize the multi-physics coupling calculation process, and through prediction models and reduced order modeling technology, the calculation efficiency and

convergence stability can be significantly improved, and the overall simulation time can be shortened while ensuring its precision.

Through the integration of AI and cloud computing resources, digital verification will further evolve from the traditional "engineering judgment-driven" model to a new "data and intelligent calculation-driven" stage, allowing enterprises to accurately predict risks and optimize design during the early stage of product development, thereby strengthening overall R&D competitiveness.

3. From desktop data management to product lifecycle management – DS 3DEXPERIENCE ENOVIA

For enterprises that still adopt the desktop design processes, SolidWizard Technology continues to promote SOLIDWORKS PDM and SOLIDWORKS Manage system to assist enterprises to manage their product design data effectively. Through centralized database control, enterprises can perform version management, collaboration, and reuse of design data, and can also integrate design to manufacturing information (PMI), in order to improve cross-departmental communication efficiency. Meanwhile, the system can also be connected to ERP and the supply chain and process planning system, making product data to become the core foundation of enterprise operation processes.

SOLIDWORKS Manage further enhances the functions of project management, BOM management, process control and business information dashboard, such that the design data can be extended to the enterprise management level precisely, in order to gradually construct a comprehensive product lifecycle management (PLM) framework.

To satisfy the demand of mid-size and large enterprises for higher-level PLM integration, SolidWizard Technology also carries and provides the ENOVIA system. ENOVIA is built on the 3DEXPERIENCE Platform, and it integrates design, manufacturing, and operational processes with a single data source, in order to link all internal departments of an enterprise through the cloud interface, such that the product data management can be extended from the R&D unit to all levels of the company, thereby achieving the objective of true product life cycle management.

4. Collaborative integration of electromechanical design

At present, the integration of collaborative design tools with the highest maturity and the most valued by the industry is the integration of electromechanical design and manufacturing. Mechatronics combines

mechanical design (ME) and electrical design (EE) to present the 3D effect of mechanical design in the electrical and electronic circuit design, which can enhance the effect of visual design and truly integrate the generation method of the Bill of Materials (BOM) which needs to be controlled most in terms of the cost of manufacturing end. Therefore, the integration of electromechanical design will be brought into the electrical design department to increase the group of products designed with 3D tools.

5. SOLIDWORKS CAM: One-stop solution from design to manufacturing

In response to the global trend of design for manufacturing (DFM), enterprises have gradually shifted processing requirements to the design stage for consideration, in order to realize seamless integration of design and manufacturing. Through the 3D MBD (Model Based Definition) model, dimensions and tolerance information are annotated, and combined with the quality inspection tool Inspection, the product model can be directly connected to the processing process, such that paper conversion and communication errors can be reduced.

SOLIDWORKS CAM is integrated into the SOLIDWORKS design environment and automatically generates machining paths based on model features, allowing engineers to complete design and manufacturing preparation on one single platform. Such integration method not only improves processing efficiency and accuracy but also effectively reduces trial and error costs and production risks, thereby truly realizing end-to-end integration from design and development to manufacturing.

6. 3D scanning and metal additive manufacturing equipment planning

Since 2023, SolidWizard Technology has prioritized smart manufacturing as a key focus for the equipment business and has been actively expanding into the 3D scanning and additive manufacturing markets. Based on the existing 3D design customers, we further extend reverse engineering and size verification applications, and we also provide comprehensive solutions including model reconstruction, size collection and comparison testing. Regardless whether it is an industrial-grade high-resolution fixed scanner or white and blue light handheld high-precision scanning equipment, we are able to meet the quality inspection and process improvement needs ranging from large products to precision parts. Meanwhile, we also provision scanning OEM and product digitization services to assist enterprises without an engineering team in completing 3D modeling applications and expanding into the fields of AR/VR and other digital content.

In addition to existing carbon fiber composite and metal ADAM technology models, our product lines include large-scale equipment for high-strength engineering plastics (such as Ultem 9085), as well as SLA, SLS and other photocurable and powder sintering technology machine models, allowing the material applications to span across the fields of resin, nylon powder, composites and metals, thereby establishing a comprehensive additive manufacturing solution.

In response to the global supply chain restructuring and the growth trend of the high-performance computing industry, SolidWizard Technology has officially become the agent for the leading German metal additive manufacturing brand, EOS GmbH, to carry and provide its laser powder bed fusion (LPBF) system. The demand for metal 3D printing is increasing rapidly, and its main applications include the drone lightweight structure drone and high-strength integrated manufacturing in the military industry, as well as for high-efficiency heat exchange designs in AI server chip heat dissipation modules and data center cooling systems. With the integrated molding capability enabled by complex flow channels and optimized structural topology, it is able to effectively reduce weight while improving the cooling efficiency and energy use benefits, such that it meets the industrial needs of the new generation of high-performance computing and national defense autonomy.

As metal additive manufacturing technology matures and high value-added applications expand, in terms of the hardware equipment planning, SolidWizard Technology has established comprehensive product lines covering powder, resin, engineering plastics, composite materials and metal materials. We are able to provide customers with one-stop smart manufacturing solutions from design and verification through manufacturing implementation.

7. AI-driven automated and intelligent production equipment

Under the wave of smart manufacturing, automation equipment has been upgraded from simple action execution to an intelligent system with judgment and learning capabilities. As an international agent for the globally renowned collaborative robot brand Universal Robots, SolidWizard Technology integrates the OnRobot gripper system to provide flexible and autonomous production line automation solutions for mass customization and production needs.

With the maturity of AI technology, collaborative robots are no longer relying

solely on pre-programmed movements, but are enhancing their real-time judgment of the environment and workpieces through machine learning and visual recognition technology. As the international agent of Mech-Mind Robotics, Solidwizard Technology offers its 3D industrial camera system that, combined with AI deep-learning algorithms, allowing three-dimensional identification of complex workpieces, pose judgment and automatic positioning, such that robotic arms can then autonomously adjust the gripping angle and path planning to significantly improve gripping success rate and production line stability.

With the introduction of AI, robots is able to continuously optimize their action logic during actual operation, shorten wire changing and setup times, and reduce reliance on professional personnel. Even if the 3D vision system is used independently, 3D testing, classification, and quantity statistics can still be completed quickly and effectively, reducing manual inspection cost and the risk of misjudgment.

Combining SolidWizard Technology's existing 3D design, reverse engineering, processing route planning, and 3D printing fixture manufacturing capabilities, we are able to create highly customized AI-automation integrated solutions for customers. Through the integrated application of visual recognition, motion learning, and flexible fixture design, intelligence of the production lines can be further enhanced, assisting enterprises to establish a more competitive intelligent manufacturing system while facing labor shortages and delivery pressures.

8. Digital transformation consulting services and AI introduction trend

During the post-pandemic era, enterprises have generally accelerated their pace of digitalization; however, "digitalization" is not the same as "digital transformation". Digital transformation is not only about introducing new tools and equipment, but also establishing an integrated platform and data management framework, along with improving personnel skills and process maturity, in order to truly unlock the value of data and optimize the operating model.

With more than 25 years of industry experience, SolidWizard Technology has a long history of partnering with customers on design and manufacturing upgrades, and has established a strong track record of successful implementation and support. We provide one-stop consulting services of planning and assessment, system installation, and education and training, in order to assist enterprises to reduce transformation risk and to improve

implementation effectiveness.

In terms of market layout, the CAD market in China has matured, and the demand for Non-CAD applications is also growing rapidly, with a faster development curve than the market in Taiwan. The Company will strengthen its sales and technical teams in both Taiwan and China, in order to strengthen the market relationships with a comprehensive product line and local services. The Taiwan market focuses on high value-added and customized needs, combining with consulting experience with technology R&D capabilities to develop exclusive plug-ins and integrated application solutions to enhance customers competitive advantage.

Looking to the future, AI applications will become the core driving force of enterprises digital transformation. From generative design, smart simulation, data analysis to process automated decision-making, AI is reshaping the business models of enterprises and the structure of value chains. Digital transformation consulting services will be further upgraded from system implementation to "AI empowerment" strategic planning, thereby assisting enterprises to build a new generation of operational framework based on data and intelligent calculation, and seize new opportunities in industry upgrading and global competition.

II. 2026 Business Plan Overview

(I) Business policy

1. The goal is to become a McKinsey & Company consulting firm that provides 3D R&D, design, manufacturing, and sales solutions for enterprises in the Greater China region.
2. Dassault Systèmes is a global leader in 3D solutions. In recent years, Dassault Systèmes has been actively transforming its SOLIDWORKS Desktop package products into 3D EXPERIENCE WORKS - a Platform as a Service (PaaS) and a Software as a Service (SaaS). According to the PwC research report, Dassault Systèmes ranked third among the fastest growing companies in the global cloud market.

PwC 25 Fastest Growing Cloud Companies

No. of Top 50 companies also on the Fastest Growing Cloud list: **6**

Ranking	Fastest Growing Cloud	Top 50
OpenText	1	31
Dassault Systèmes	3	16
Microsoft	8	1
BMC	13	26
Apple	14	22
Eri	22	48

“ Perhaps most surprising, at #3: Dassault Systèmes, the industrial giant that could be accurately described as France's counterpart to General Electric. The takeaway? There are no tactical requirements to thriving in the cloud, only the need to execute well. ”

PwC's Small Revenue of Top 50 Software Companies with data from IDC

<http://www.pwc.com/gov/industries/technology/publications/global-100-software-leaders/25-fastest-growing-cloud-companies.html>

3. According to the research report of Business Advantage, the development trend of CAD is as follows:

(1) The future growth potential of CAD can be divided into the following directions.

- Cloud-based CAD
- CAD for use with mobile devices
- Productive design
- Collaborative design
- AI/ML

(2) Single R&D and design team

- Add depth and breadth

(3) Unparalleled solutions and scalability



4. 3DEXPERIENCE is a complete cloud-based platform solution; solutions from design, analysis, collaborative communication, procurement, manufacturing enterprise resource planning (MES/ERP), project management, marketing to sales.



5. In order to accelerate the provision of hardware and software solutions for Industry 4.0 smart manufacturing to customers, various global leading brand manufacturers have been actively introduced into the Greater China market

to enhance the industrial competitiveness of customers.

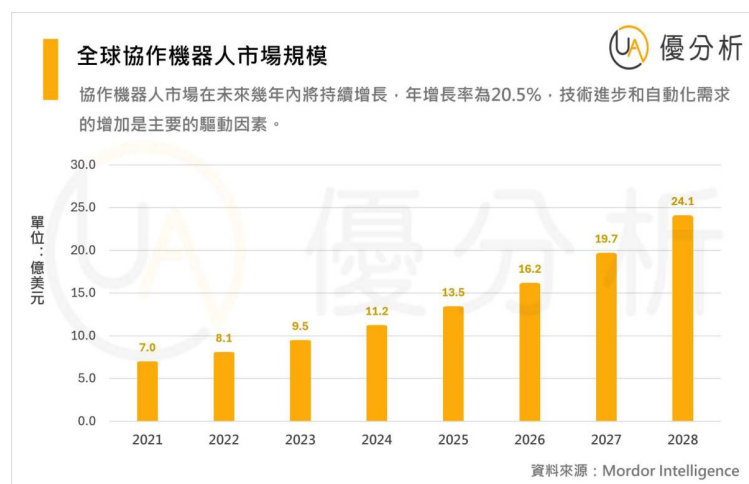
Collaborative robots and 3D vision camera vendors:

3D printing vendors:

- FORMLABS、MARKFORGED、3DSYSTEMS

3D scanning vendors:

- ARTEC、SCANTECH



年份	市場規模(億美元)	年份	市場規模(億美元)
2024	258.0	2028	387.1
2025	292.7	2029	423.9
2026	325.7	2030	469.5
2027	357.1		

資料來源：Statista 製表：侯冠州

6. Provide customers with different collaborative robot automation integration solutions based on customer needs, including applications such as loading and unloading, welding, 3D visual identification, glue dispense, and grinding to improve customer productivity and reduce costs.
7. Actively develop more diversified potential needs of customers, strengthen the connection between the Company and customers, improve one-stop platform solutions for customers and their satisfaction, and actively manage large and multinational groups customers.
8. By leveraging long-term partnerships through multi-year maintenance contracts, the Company supports clients in achieving their digital transformation goals aligned with the six-level 3D enterprise model, thereby enhancing industry competitiveness and driving mutually beneficial business growth.

(II) Marketing and development strategies

Marketing focuses on assisting customers to understand the brand value of SolidWizard Technology, expanding online visibility for newly added products, and linking customers to the SolidWizard Technology brand, in order to transform the concept of “assisting manufacturers in establishing their own brands” into a core message for brand value promotion while providing consultancy services to support customers in their digital transformation. Furthermore, marketing materials highlight how to leverage software products and platform services from Dassault Systèmes - our current largest partner, based on the foundations of “AI machine learning,” “smart manufacturing,” and “cloud collaboration”, in order to improve customer efficiency and to reduce costs during consultancy engagements. From customer innovation conception, design R&D, verification and analysis, quality control, manufacturing, data management to product marketing, and even collaboration with customers via the cloud, all will be promoted face-to-face with SolidWizard Technology’s customers through a variety of digital and social media marketing, as well as direct exhibitions, seminars, large user events and high-end customer activities. The following is a list of key sales strategies.

1. The rendering power of video content is incomparable. For the content and use cases of Dassault Group and 3D printing, reverse scanning, and collaborative robots, the use and production of videos should be strengthened. Continuing to leverage YouTube as the primary media platform through the Official SolidWizard, well also disseminate content on platforms like Facebook and Instagram to promote SolidWizard Technology’s actual achievements in consulting service transformation.
2. Work closely with the technical team to conduct software and hardware product application and actual machine operation videos and promote online live broadcast courses to achieve the effect of assisting customers in nurturing talents, and thereby marketing the profound value of SolidWizard services.
3. Expand the promotion and contact with new customers, combine social media promotion and advertising, use Google search, keyword advertising, and SEO to optimize the effect of multiple touches in marketing, and enhance the brand and service value of SolidWizard.
4. Cooperate with industry associations to provide members with relevant industry knowledge, software applications, case studies, and courses to achieve direct and word-of-mouth benefits.
5. The latest AI generative tools are used continuously to assist in marketing content and improve the efficiency of content marketing.

With extensive years of professional experience and industry insight in manufacturing, SolidWizard Technology continues to be a key partner in enterprises' digital transformation. In light of the rapid development of generative AI and cloud technology, the Company leverages its existing 3D R&D design and manufacturing solutions as a foundation to integrate artificial intelligence, data management, and cloud collaboration capabilities, in order to assist customers in optimizing product development processes and operational efficiency, and strengthening market competitiveness.

Through long-term cooperation with Dassault Systèmes, the Company continues to deepen its application of SOLIDWORKS and the 3DEXPERIENCE platform, and also introduces digital twin, simulation Analysis, and data Management capabilities into customers' core processes, in order to improve design quality and shorten product development cycles. At the same time, combining the integration of automation equipment and smart manufacturing capabilities enhances the value of our software and hardware solutions, creating a differentiated competitive advantage.

Looking to the future, SolidWizard Technology will focus on AI-empowered 3D R&D and manufacturing, strengthen the value of our consulting services, expand the overall smart manufacturing solutions, and achieve an industrial promoter with technical integration and strategic planning capabilities, in order to drive enterprises to head towards a new stage of high efficiency, sustainability and intelligence.

Chairman: Chien-Hsing Lee Manager: Tai-Yuan Hsu Accounting Supervisor: Yue-Mei Chen

[Attachment 2]

SolidWizard Technology Co., Ltd.

2025 Audit Committees Review Report

The Board of Directors has prepared the Companys 2025 business report, financial statements (including parent company only and consolidated financial statements), and earnings distribution proposal. The financial statements (including parent company only and consolidated financial statements) have been audited and verified by CPAs Hui-Tzu Yang and Song-Tse Wang of PwC Taiwan and an Independent Auditors' Report was issued. The above-mentioned business report, financial statements (including parent company only and consolidated financial statements) and earnings distribution proposal have been audited by the Audit Committee, and are considered to be in conformity with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please review.

Sincerely,

SolidWizard Technology Co., Ltd. 2026 Annual General Shareholders' Meeting

Audit Committee Convener: Shun-Fa Chen

March 6, 2026

[Attachment 3]

Independent Auditors' Report

(115) Letter Cai-Shen-Bao-Zi No. 25005102

To SolidWizard Technology Co., Ltd.:

Audit Opinions

We have audited the accompanying parent company only financial statements of SolidWizard Technology Co., Ltd. (the "Company"), which comprise the parent company only balance sheet as of January 1 to December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements for January 1 to December 31, 2025 and 2024, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for January 1 to December 31, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for the audit opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in 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. The auditors of the firm, subject to the independence regulations, have maintained independence from the Company in accordance with the Code of Ethics of R.O.C. and perform other obligations of such Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit 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 Company for the year 2025. These matters were addressed in our audit of the parent company only financial statements as a whole, and in forming our audit opinion. We do not provide a separate opinion on these matters.

Key audit matters for the 2025 parent company only financial statements of the Company are stated as follows:

Inventory valuation

Item Description

For the accounting policy of inventory valuation, please refer to Note IV(XII) of the parent company only financial statements; for the uncertainty of accounting estimates and assumptions of inventory valuation, please refer to Note V(II) of the parent company only statements; for descriptions of inventory accounting items, please refer to the parent company only statements Note VI(IV).

The main business item of the Company is information software sales. These inventories are affected by market demand and competition from manufacturers, and the risk of inventory devaluation loss is higher. Since the amount of inventory of the Company is significant, and identifying depreciated and obsolete inventory often involves subjective judgment, the accountant listed the estimate of inventory valuation loss allowance as one of the key audit matters this year.

Corresponding audit procedures

The main audit procedures that we have performed are as follows:

1. Assessing the policy adopted for the allowance for devaluation of inventories according to our

understanding of the operation of the Company and the nature of the industry.

2. Testing whether the market price basis for testing the net realizable value is consistent with the policy set by the Company, and whether the calculation of the selling price and the net realizable value of individual inventory material numbers is correct.
3. Obtaining the details of obsolete inventory identified by the management, reviewing the relevant documents and reconciling the accounting records.

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 Regulation Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of Parent Company Only Financial Statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance on whether the Parent Company Only Financial Statements as a whole are free from material misstatement arising from fraud or error, and to issue an independent auditors report. Reasonable assurance is a high level of assurance, but is not a guarantee

that an audit in accordance with the Auditing Standards of the Republic of China will always detect material misstatements in the Parent Company Only Financial Statements. Misstatements can arise from fraud or error. If the individual amounts or the aggregate amount can be reasonably expected to influence the economic decisions of the users of the parent company only financial statements, the misstatements are considered material.

We exercise professional judgment and skepticism during the audit in accordance with the Auditing Standards of the Republic of China. We also perform the following tasks:

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. Because fraud may involve collusion, forgery, intentional omission, misstatement or violation of internal control, the risk of material misstatement resulting from fraud is higher than that resulting from error.
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 the accounting policies adopted by the management and the reasonableness of the accounting estimates and related disclosures made by the management.
4. Conclude on the appropriateness of the directors' 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 inappropriate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of the audit report. Nevertheless, future events or circumstances may cause the Company to have no ability for continuous operation.
5. Evaluate the overall presentation, structure, and content of the parent company only financial statements (including related notes), and whether the parent company only financial statements

adequately present related transactions and events.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the consolidated financial statements. We are responsible for the guidance, supervision and implementation of the parent company only audit, and we are responsible for forming an audit opinion on the parent company only financial statements.

The matters communicated between us and the governing body include the planned scope and time of the audit, and major audit findings (including significant deficiencies in internal control identified during the audit).

We also provided the governing body with a declaration that we have complied with relevant ethical requirements regarding independence, and we communicated with them all relationships that may be thought to undermine our independence and other matters (including related protective measures).

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Company's 2025 parent company only financial statements 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 shall 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.

PwC Taiwan

Hui-Tzu, Yang

Certified Public Accountant

Sung-Tse Wang

Financial Supervisory Commission

Approval Letter No.: Jin-Guan-Zheng-Shen-Zi No. 1130350413

Jin-Guan-Zheng-Shen-Zi No. 1110349013

March 6, 2026

SolidWizard Technology Co., Ltd.
Parent Company Only Balance Sheet
December 31, 2025 and 2024

Assets		Notes	December 31, 2025		Unit: NTD thousands December 31, 2024	
			Amount	%	Amount	%
Current assets						
1100	Cash and cash equivalents	VI (I)	\$ 340,012	16	\$ 898,891	47
1110	Financial assets at fair value through profit or loss - current	VI (II)	-	-	21,551	1
1150	Net notes receivable	VI (III)	76,551	4	82,669	4
1170	Net accounts receivable	VI (III) and VII	394,128	19	354,738	19
130X	Inventory	VI (IV)	58,164	3	102,960	6
1410	Prepayments		2,937	-	3,730	-
1470	Other current assets		8,501	-	3,752	-
11XX	Total current assets		<u>880,293</u>	<u>42</u>	<u>1,468,291</u>	<u>77</u>
Non-current assets						
1517	Financial assets measured at fair value through other comprehensive income - non-current	VI (VI)	25,800	1	25,800	1
1550	Investment under equity method	VI (V)	166,190	8	156,763	8
1600	Property, plant and equipment	VI (VII) and VIII	982,968	47	223,736	12
1755	Right-of-use assets	VI (VIII)	3,204	-	7,256	1
1780	Intangible assets		829	-	778	-
1840	Deferred income tax assets	VI (XIX)	12,065	1	8,575	1
1930	Long-term notes and accounts receivable		5,931	1	310	-
1990	Other non-current assets - others		4,810	-	6,223	-
15XX	Total non-current assets		<u>1,201,797</u>	<u>58</u>	<u>429,441</u>	<u>23</u>
1XXX	Total assets		<u>\$ 2,082,090</u>	<u>100</u>	<u>\$ 1,897,732</u>	<u>100</u>

(continued on next page)

SolidWizard Technology Co., Ltd.
Parent Company Only Balance Sheet
December 31, 2025 and 2024

Liabilities and equity		Notes	December 31, 2025		Unit: NTD thousands December 31, 2024	
			Amount	%	Amount	%
Current liabilities						
2130	Contract liabilities - current	VI (XIV)	\$ 8,165	-	\$ 4,310	-
2150	Notes payable		1,314	-	1,314	-
2170	Accounts payable	VII	195,970	10	198,943	11
2200	Other payables	VI (IX)	107,259	5	95,607	5
2230	Current income tax liabilities		59,344	3	40,406	2
2280	Lease liabilities - current		2,747	-	5,063	-
2399	Other current liabilities - Other		3,235	-	2,426	-
21XX	Total current liabilities		<u>378,034</u>	<u>18</u>	<u>348,069</u>	<u>18</u>
Non-current liabilities						
2570	Deferred income tax liabilities	VI (XIX)	28,761	2	27,038	2
2580	Lease liabilities - non-current		553	-	2,395	-
2640	Net defined benefit liabilities - non-current	VI (X)	4,875	-	5,551	-
25XX	Total non-current liabilities		<u>34,189</u>	<u>2</u>	<u>34,984</u>	<u>2</u>
2XXX	Total liabilities		<u>412,223</u>	<u>20</u>	<u>383,053</u>	<u>20</u>
Equity						
Share capital		VI (XI)				
3110	Common stock capital		282,107	14	282,107	15
Capital reserve		VI (XII)				
3200	Capital reserve		132,625	6	132,625	7
Retained earnings		VI (XIII)				
3310	Legal reserve		357,407	17	326,249	17
3320	Special reserves		-	-	4,837	-
3350	Undistributed earnings		890,216	43	762,021	40
Other equity						
3400	Other equity		7,512	-	6,840	1
3XXX	Total equity		<u>1,669,867</u>	<u>80</u>	<u>1,514,679</u>	<u>80</u>
Material contingent liabilities and unrecognized contractual commitments		IX				
Significant subsequent events		XI				
3X2X	Total liabilities and equity		<u>\$ 2,082,090</u>	<u>100</u>	<u>\$ 1,897,732</u>	<u>100</u>

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

Chairman: Chien-Hsing Lee

Manager: Tai-Yuan Hsu

Accounting supervisor: Yue-Mei Chen

SolidWizard Technology Co., Ltd.
Parent Company Only Statement of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: NTD thousands
(Except for earnings per share in NTD)

Item	Notes	2025		2024		
		Amount	%	Amount	%	
4000	Operating revenue	VI (XIV) and VII	\$ 1,536,950	100	\$ 1,377,918	100
5000	Operating cost	VI (IV) and VII	(724,997)	(47)	(689,099)	(50)
5900	Gross operating profit		811,953	53	688,819	50
	Operating expenses	VI (X) (XVIII)				
6100	Promotion expenses		(192,274)	(12)	(176,549)	(13)
6200	Administrative expenses		(61,859)	(4)	(62,309)	(4)
6300	R&D expenses		(116,039)	(8)	(112,092)	(8)
6450	Expected credit impairment gain	XII (II)	945	-	6,396	-
6000	Total operating expenses		(369,227)	(24)	(344,554)	(25)
6900	Operating profit		442,726	29	344,265	25
	Non-operating income and expenses					
7100	Interest revenue	VI (XV)	9,296	1	8,478	1
7010	Other income	VI (XVI)	15,825	1	22,174	2
7020	Other gains and losses	VI (II) (VIII)				
		(XVII)	(542)	-	1,836	-
7050	Financial cost	VI (VIII)	(85)	-	(134)	-
7070	Share of profit or loss of subsidiaries, affiliates and joint ventures accounted for using equity method	VI (V)	8,586	-	13,420	1
7000	Total non-operating income and expenses		33,080	2	45,774	4
7900	Net profit before tax		475,806	31	390,039	29
7950	Income tax expense	VI (XIX)	(96,005)	(6)	(79,539)	(6)
8200	Net income for the period		\$ 379,801	25	\$ 310,500	23
	Other comprehensive income (net amount)					
	Items not reclassified to profit or loss					
8311	Remeasurement of defined benefit plan	VI (X)	\$ 500	-	\$ 1,354	-
8349	Income tax related to items not subject to reclassification	VI (XIX)	(99)	-	(271)	-
8310	Total of items not reclassified to profit or loss		401	-	1,083	-
	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of financial statements of foreign operations	VI (V)	841	-	4,892	-
8399	Income tax related to items that may be reclassified	VI (XIX)	(169)	-	(978)	-
8360	Total amount of items that may be reclassified subsequently to profit or loss		672	-	3,914	-
8300	Other comprehensive income (net amount)		\$ 1,073	-	\$ 4,997	-
8500	Total comprehensive income for the period		\$ 380,874	25	\$ 315,497	23
	Earnings per share	VI (XX)				
9750	Basic earnings per share		\$ 13.46		\$ 11.01	
9850	Diluted earnings per share		\$ 13.44		\$ 10.99	

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

Chairman: Chien-Hsing Lee

Manager: Tai-Yuan Hsu

Accounting supervisor: Yue-Mei Chen

SolidWizard Technology Co., Ltd.
Parent Company Only Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: NTD thousands

	Notes	Retained earnings				Other equity			Total equity
		Common stock capital	Capital reserve - issuance premium	Legal reserve	Special reserves	Undistributed earnings	Exchange differences on translation on foreign operation institution's financial statements	Unrealized valuation gain or loss of financial assets measured at fair value through other comprehensive income	
2024									
Balance as of January 1, 2024		\$ 282,107	\$ 132,625	\$ 297,382	\$ 2,801	\$ 707,027	(\$ 4,837)	\$ 7,763	\$ 1,424,868
Net income for the period		-	-	-	-	310,500	-	-	310,500
Other comprehensive income in the current period		-	-	-	-	1,083	3,914	-	4,997
Total comprehensive income for the period		-	-	-	-	311,583	3,914	-	315,497
Earnings appropriation and VI (XIII) distribution for 2023									
Legal reserve		-	-	28,867	-	(28,867)	-	-	-
Special reserves		-	-	-	2,036	(2,036)	-	-	-
Cash dividends		-	-	-	-	(225,686)	-	-	(225,686)
Balance as of December 31, 2024		\$ 282,107	\$ 132,625	\$ 326,249	\$ 4,837	\$ 762,021	(\$ 923)	\$ 7,763	\$ 1,514,679
2025									
Balance on January 1, 2025		\$ 282,107	\$ 132,625	\$ 326,249	\$ 4,837	\$ 762,021	(\$ 923)	\$ 7,763	\$ 1,514,679
Net income for the period		-	-	-	-	379,801	-	-	379,801
Other comprehensive income in the current period		-	-	-	-	401	672	-	1,073
Total comprehensive income for the period		-	-	-	-	380,202	672	-	380,874
Earning appropriation and VI (XIII) distribution for 2024									
Legal reserve		-	-	31,158	-	(31,158)	-	-	-
Special reserves		-	-	-	(4,837)	4,837	-	-	-
Cash dividends		-	-	-	-	(225,686)	-	-	(225,686)
Balance as of December 31, 2025		\$ 282,107	\$ 132,625	\$ 357,407	\$ -	\$ 890,216	(\$ 251)	\$ 7,763	\$ 1,669,867

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

Chairman: Chien-Hsing Lee

Manager: Tai-Yuan Hsu

Accounting supervisor: Yue-Mei Chen

SolidWizard Technology Co., Ltd.
Parent Company Only Statement of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NTD thousands

	Notes	January 1 to December 31, 2025	January 1 to December 31, 2024
<u>Cash flow from operating activities</u>			
Net income before tax for the current period		\$ 475,806	\$ 390,039
Adjustment item			
Income and expenses			
Depreciation expense	VI (VII) (VIII) (XVIII)	13,334	13,201
Amortization expense	VI (XVIII)	1,562	1,582
Reversal gain of expected credit impairment loss	XII (II)	(945)	(6,396)
Interest revenue	VI (XV)	(9,296)	(8,478)
Interest expense	VI (VIII)	85	134
Share of profit of subsidiaries under equity method	VI (V)	(8,586)	(13,420)
Losses from the disposal of property, plant and equipment	VI (XVII)	22	5
Gains on leasehold improvement	VI (XVII)	-	(6)
Net gain on financial assets at fair value through profit or loss	VI (II) (XVII)	(266)	(310)
Changes in assets/liabilities related to operating activities			
Net changes in assets related to operating activities			
Decrease in financial assets at fair value through profit or loss		21,817	-
Notes receivable		6,118	(6,068)
Accounts receivable		(38,445)	(28,741)
Inventory		44,796	24,940
Prepayments		793	11,881
Other current assets		(4,749)	861
Long-term notes and accounts receivable		(5,621)	880
Other non-current assets - others		875	281
Net changes in liabilities related to operating activities			
Contract liabilities - current		3,855	(1,020)
Accounts payable		(2,973)	(3,500)
Other payables		12,593	12,143
Other current liabilities - Other		809	1,272
Net defined benefit liabilities		(176)	(114)
Cash inflow from operations		511,408	389,166
Interest paid		(85)	(134)
Interest received		9,296	8,478
Income tax paid		(79,102)	(74,121)
Net cash inflow from operating activities		<u>441,517</u>	<u>323,389</u>
<u>Cash flow from investing activities</u>			
Proceeds from acquisition of property, plant and equipment	VI (XXI)	(768,533)	(1,371)
Acquisition of intangible assets		(1,075)	(462)
Net cash outflow from investing activities		<u>(769,608)</u>	<u>(1,833)</u>
<u>Cash flow from financing activities</u>			
Repayment of principal of lease liabilities	VI (XXII)	(5,102)	(5,306)
Distribution of cash dividends	VI (XIII)	(225,686)	(225,686)
Net cash outflow from financing activities		<u>(230,788)</u>	<u>(230,992)</u>
Increase (decrease) in cash and cash equivalents in the current period		(558,879)	90,564
Opening balance of cash and cash equivalents		898,891	808,327
Closing balance of cash and cash equivalents		<u>\$ 340,012</u>	<u>\$ 898,891</u>

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

Chairman: Chien-Hsing Lee

Manager: Tai-Yuan Hsu

Accounting supervisor: Yue-Mei Chen

Independent Auditors' Report

(115) Letter Cai-Shen-Bao-Zi No. 25005103

To SolidWizard Technology Co., Ltd.:

Audit Opinions

We have audited the accompanying consolidated financial statements of SolidWizard Technology Co., Ltd. and its subsidiaries (the “Group”), which comprise the consolidated balance sheet for the years ended December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for January 1 to December 31, 2025 and 2024, and notes to the consolidated financial statements (including a summary of significant 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 January 1 to December 31, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for the audit opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by entrusted Certified Public Accountants and auditing standards generally accepted in 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 Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Key audit matters

Key audit matters refer to the most important matters in the audit of the 2025 consolidated financial statements of the Group based on the professional judgment of the CPAs. These matters were addressed in our audit of the consolidated financial statements as a whole, and in forming our audit opinion. We do not provide a separate opinion on these matters.

The key audit matters in the consolidated financial statements of the Group for the year ended December 31, 2025 are as follows:

Inventory valuation

Item Description

For the accounting policy of inventory valuation, please refer to Note IV(XII) of the consolidated financial statements; for the uncertainty of accounting estimates and assumptions of inventory valuation, please refer to Note V(II) of the consolidated financial statements; for descriptions of inventory accounting items, please refer to the consolidated financial statements Note VI(IV).

The main business item of the Group is information software sales. These inventories are affected by market demand and competition from manufacturers, and the risk of inventory devaluation loss is higher. Due to the significant amount of inventory of the Group, and that the identification of depreciated and obsolete inventory often requires subjective judgment, which is an area of judgment required during the audit, the accountant has listed the estimate of allowance for inventory valuation losses as one of the key audit matters of this year.

Corresponding audit procedures

The main audit procedures that we have performed are as follows:

1. Assessing the policy adopted for the allowance for devaluation of inventories according to our understanding of the operation of the Group and the nature of the industry.
2. Testing whether the market price basis for testing the net realizable value is consistent with the policy set by the Group, and whether the calculation of the selling price and the net realizable value of individual inventory material numbers is correct.

3. Obtaining the details of obsolete inventory identified by the management, reviewing the relevant documents and reconciling the accounting records.

Other Matters – Parent Company Only Financial Statements

SolidWizard Technology Co., Ltd. (the “Company”) has prepared the parent company only financial statements for the year ended 2025 and 2024, to which we have also issued an independent auditors report with unqualified opinion and which is provided for reference.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulation Governing the Preparation of Financial Reports by Securities Issuers, and the IFRS, IAS, IFRIC, and SIC as endorsed and issued into effect by the Financial Supervisory Commission (FSC) of the Republic of China, 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 Consolidated Financial Statements, the management is responsible for assessing the Group’s capability 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.

The governance unit (including the Audit Committee) of the Group is responsible for supervising the financial reporting process.

Auditors Responsibilities for Auditing the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance on whether the Consolidated Financial Statements as a whole are free from material misstatement arising from fraud or error, and to issue an independent auditors report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit in accordance with the Auditing Standards of the Republic of China will always detect material misstatements in the Consolidated Financial Statements. Misstatements can arise from fraud or

error. If the individual amounts or the aggregate amount can be reasonably expected to influence the economic decisions of the users of the consolidated financial statements, the misstatements are considered material.

We exercise professional judgment and skepticism during the audit in accordance with the Auditing Standards of the Republic of China. We also perform the following tasks:

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 necessary understanding of the internal control related to the audit in order to design appropriate audit procedures under the circumstances, but the purpose is not to express an opinion on the effectiveness of the internal control of the Group.
3. Evaluate the appropriateness of the accounting policies adopted by the management and the reasonableness of the accounting estimates and related disclosures made by the management.
4. Conclude on the appropriateness of the managements use of the going concern basis of accounting based on the audit evidence obtained, and whether a material uncertainty exists for events or conditions that may cast significant doubt on the Groups abil ity 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 inappropriate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of the audit report. However, future events or conditions may cause the Group to cease to continue to operate.
5. Evaluate the overall presentation, structure, and content of the consolidated financial statements (including related notes), and whether the consolidated financial statements adequately present related

transactions and events.

6. Obtain sufficient and appropriate audit evidence for the financial information of the entities in the Group, in order to express an opinion on the consolidated financial statements. We are responsible for the guidance, supervision and implementation of the audit on the Group, and we are responsible for forming an audit opinion on the Group.

The matters communicated between us and the governing body include the planned scope and time of the audit, and major audit findings (including significant deficiencies in internal control identified during the audit).

We also provided the governing body with a declaration that we have complied with relevant ethical requirements regarding independence, and we communicated with them all relationships that may be thought to undermine our independence and other matters (including related protective measures).

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Group's 2025 consolidated financial statements 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 shall 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.

PwC Taiwan

Hui-Tzu, Yang

Certified Public Accountant

Sung-Tse Wang

Financial Supervisory Commission

Approval Letter No.: Jin-Guan-Zheng-Shen-Zi No. 1130350413

Approval Letter No.: Jin-Guan-Zheng-Shen-Zi No. 1110349013

March 6, 2026

SolidWizard Technology Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Assets		Notes	December 31, 2025		Unit: NTD thousands December 31, 2024	
			Amount	%	Amount	%
Current assets						
1100	Cash and cash equivalents	VI (I)	\$ 478,474	23	\$ 1,016,891	53
1110	Financial assets at fair value through profit or loss - current	VI (II)	-	-	21,551	1
1150	Net notes receivable	VI (III)	84,015	4	86,646	5
1170	Net accounts receivable	VI (III)	427,482	20	395,028	20
130X	Inventory	VI (IV)	68,700	3	119,427	6
1410	Prepayments		4,795	-	6,238	-
1470	Other current assets		10,411	1	5,947	-
11XX	Total current assets		<u>1,073,877</u>	<u>51</u>	<u>1,651,728</u>	<u>85</u>
Non-current assets						
1517	Financial assets measured at fair value through other comprehensive income - non-current	VI (V)	25,800	1	25,800	1
1600	Property, plant and equipment	VI (VI) and VIII	987,562	47	230,302	12
1755	Right-of-use assets	VI (VII)	3,204	-	7,256	-
1780	Intangible assets		829	-	778	-
1840	Deferred income tax assets	VI (XVIII)	16,722	1	11,739	1
1930	Long-term notes and accounts receivable		5,931	-	310	-
1990	Other non-current assets - others		5,691	-	7,491	1
15XX	Total non-current assets		<u>1,045,739</u>	<u>49</u>	<u>283,676</u>	<u>15</u>
1XXX	Total assets		<u>\$ 2,119,616</u>	<u>100</u>	<u>\$ 1,935,404</u>	<u>100</u>

(continued on next page)

SolidWizard Technology Co., Ltd. and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Liabilities and equity		Notes	December 31, 2025		Unit: NTD thousands December 31, 2024	
			Amount	%	Amount	%
Current liabilities						
2130	Contract liabilities - current	VI (XIII)	\$ 9,199	-	\$ 4,916	-
2150	Notes payable		1,314	-	1,314	-
2170	Accounts payable		219,568	10	224,624	12
2200	Other payables	VI (VIII)	115,374	6	106,073	6
2230	Current income tax liabilities		63,556	3	40,734	2
2280	Lease liabilities - current		2,747	-	5,063	-
2399	Other current liabilities - Other		3,802	-	3,017	-
21XX	Total current liabilities		<u>415,560</u>	<u>19</u>	<u>385,741</u>	<u>20</u>
Non-current liabilities						
2570	Deferred income tax liabilities	VI (XVIII)	28,761	2	27,038	2
2580	Lease liabilities - non-current		553	-	2,395	-
2640	Net defined benefit liabilities - non-current		4,875	-	5,551	-
25XX	Total non-current liabilities		<u>34,189</u>	<u>2</u>	<u>34,984</u>	<u>2</u>
2XXX	Total liabilities		<u>449,749</u>	<u>21</u>	<u>420,725</u>	<u>22</u>
Equity attributable to owners of the parent company						
Share capital VI (X)						
3110	Common stock capital		282,107	13	282,107	15
Capital reserve VI (XI)						
3200	Capital reserve		132,625	6	132,625	7
Retained earnings VI (XII)						
3310	Legal reserve		357,407	17	326,249	17
3320	Special reserves		-	-	4,837	-
3350	Undistributed earnings		890,216	42	762,021	39
Other equity						
3400	Other equity		7,512	1	6,840	-
31XX	Total equity attributable to owners of the parent company		<u>1,669,867</u>	<u>79</u>	<u>1,514,679</u>	<u>78</u>
3XXX	Total equity		<u>1,669,867</u>	<u>79</u>	<u>1,514,679</u>	<u>78</u>
Material contingent liabilities and IX unrecognized contractual commitments						
Significant subsequent events XI						
3X2X	Total liabilities and equity		<u>\$ 2,119,616</u>	<u>100</u>	<u>\$ 1,935,404</u>	<u>100</u>

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

Chairman: Chien-Hsing Lee

Manager: Tai-Yuan Hsu

Accounting supervisor: Yue-Mei Chen

SolidWizard Technology Co., Ltd. and Subsidiaries
Consolidated Statement of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: NTD thousands
(Except for earnings per share in NTD)

	Item	Notes	2025		2024	
			Amount	%	Amount	%
4000	Operating revenue	VI (XIII)	\$ 1,695,509	100	\$ 1,541,912	100
5000	Operating cost	VI (IV)	(813,929)	(48)	(776,031)	(51)
5900	Gross operating profit		<u>881,580</u>	<u>52</u>	<u>765,881</u>	<u>49</u>
	Operating expenses	VI (VII)(IX) (XVII)				
6100	Promotion expenses		(245,761)	(14)	(232,403)	(15)
6200	Administrative expenses		(80,784)	(5)	(83,146)	(5)
6300	R&D expenses		(116,039)	(7)	(112,092)	(7)
6450	Expected credit loss (gain)	XII (II)	(1,992)	-	7,232	-
6000	Total operating expenses		<u>(444,576)</u>	<u>(26)</u>	<u>(420,409)</u>	<u>(27)</u>
6900	Operating profit		<u>437,004</u>	<u>26</u>	<u>345,472</u>	<u>22</u>
	Non-operating income and expenses					
7100	Interest revenue	VI (XIV)	10,115	-	9,330	1
7010	Other income	VI (XV)	32,089	2	35,028	2
7020	Other gains and losses	VI (II) (XVI)	(565)	-	1,878	-
7050	Financial cost	VI (VII)	(85)	-	(134)	-
7000	Total non-operating income and expenses		<u>41,554</u>	<u>2</u>	<u>46,102</u>	<u>3</u>
7900	Net profit before tax		<u>478,558</u>	<u>28</u>	<u>391,574</u>	<u>25</u>
7950	Income tax expense	VI (XVIII)	(98,757)	(6)	(81,074)	(5)
8200	Net income for the period		<u>\$ 379,801</u>	<u>22</u>	<u>\$ 310,500</u>	<u>20</u>
	Other comprehensive income (net amount)					
8311	Remeasurement of defined benefit plan	VI (IX)	\$ 500	-	\$ 1,354	-
8349	Income tax related to items not subject to reclassification	VI (XVIII)	(99)	-	(271)	-
8310	Total of items not reclassified to profit or loss		<u>401</u>	<u>-</u>	<u>1,083</u>	<u>-</u>
	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of financial statements of foreign operations		841	-	4,892	-
8399	Income tax related to items that may be reclassified	VI (XVIII)	(169)	-	(978)	-
8360	Total amount of items that may be reclassified subsequently to profit or loss		<u>672</u>	<u>-</u>	<u>3,914</u>	<u>-</u>
8300	Other comprehensive income (net amount)		<u>\$ 1,073</u>	<u>-</u>	<u>\$ 4,997</u>	<u>-</u>
8500	Total comprehensive income for the period		<u>\$ 380,874</u>	<u>22</u>	<u>\$ 315,497</u>	<u>20</u>
	Net profit attributable to:					
8610	Owner of the parent company		<u>\$ 379,801</u>	<u>22</u>	<u>\$ 310,500</u>	<u>20</u>
	Total comprehensive income attributable to:					
8710	Owner of the parent company		<u>\$ 380,874</u>	<u>22</u>	<u>\$ 315,497</u>	<u>20</u>
	Earnings per share	VI (XIX)				
9750	Basic earnings per share		<u>\$ 13.46</u>		<u>\$ 11.01</u>	
9850	Diluted earnings per share		<u>\$ 13.44</u>		<u>\$ 10.99</u>	

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

Chairman: Chien-Hsing Lee

Manager: Tai-Yuan Hsu

Accounting supervisor: Yue-Mei Chen

SolidWizard Technology Co., Ltd. and Subsidiaries
Consolidated Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: NTD thousands

	Notes	Equity attributable to owners of the parent company					Other equity		Total equity
		Common stock capital	Capital reserve - issuance premium	Legal reserve	Special reserves	Undistributed earnings	Exchange differences on translation on foreign operation institution's financial statements	Unrealized gains or losses on financial assets measured at fair value through other comprehensive income	
<u>2024</u>									
Balance as of January 1, 2024		\$ 282,107	\$ 132,625	\$ 297,382	\$ 2,801	\$ 707,027	(\$ 4,837)	\$ 7,763	\$ 1,424,868
Net income for the period		-	-	-	-	310,500	-	-	310,500
Other comprehensive income in the current period		-	-	-	-	1,083	3,914	-	4,997
Total comprehensive income for the period		-	-	-	-	311,583	3,914	-	315,497
Earnings appropriation and VI (XII) distribution for 2023									
Legal reserve		-	-	28,867	-	(28,867)	-	-	-
Provision of special reserve		-	-	-	2,036	(2,036)	-	-	-
Cash dividends		-	-	-	-	(225,686)	-	-	(225,686)
Balance as of December 31, 2024		\$ 282,107	\$ 132,625	\$ 326,249	\$ 4,837	\$ 762,021	(\$ 923)	\$ 7,763	\$ 1,514,679
<u>2025</u>									
Balance on January 1, 2025		\$ 282,107	\$ 132,625	\$ 326,249	\$ 4,837	\$ 762,021	(\$ 923)	\$ 7,763	\$ 1,514,679
Net income for the period		-	-	-	-	379,801	-	-	379,801
Other comprehensive income in the current period		-	-	-	-	401	672	-	1,073
Total comprehensive income for the period		-	-	-	-	380,202	672	-	380,874
Earning appropriation and VI (XII) distribution for 2024									
Legal reserve		-	-	31,158	-	(31,158)	-	-	-
Reversal of special reserve		-	-	-	(4,837)	4,837	-	-	-
Cash dividends		-	-	-	-	(225,686)	-	-	(225,686)
Balance as of December 31, 2025		\$ 282,107	\$ 132,625	\$ 357,407	\$ -	\$ 890,216	(\$ 251)	\$ 7,763	\$ 1,669,867

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

Chairman: Chien-Hsing Lee

Manager: Tai-Yuan Hsu

Accounting supervisor: Yue-Mei Chen

SolidWizard Technology Co., Ltd. and Subsidiaries
Consolidated Statement of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NTD thousands

	Notes	January 1 to December 31, 2025	January 1 to December 31, 2024
<u>Cash flow from operating activities</u>			
Net income before tax for the current period		\$ 478,558	\$ 391,574
Adjustment item			
Income and expenses			
Depreciation expense	VI (VI) (VII) (XVII)	15,016	16,647
Amortization expense	VI (XVII)	1,562	1,582
Expected credit impairment loss (reversal gain)	XII (II)	1,992	(7,232)
Net gain on financial assets at fair value through profit or loss	VI (II) (XVI)	(266)	(310)
(Gain) Loss on disposal of property, plant and equipment	VI (XVI)	(389)	5
Gains on leasehold improvement	VI (XVI)	-	(6)
Interest expense	VI (VII)	85	134
Interest revenue	VI (XIV)	(10,115)	(9,330)
Changes in assets/liabilities related to operating activities			
Net changes in assets related to operating activities			
Decrease in financial assets at fair value through profit or loss		21,817	-
Notes receivable		3,081	(5,488)
Accounts receivable		(34,517)	(35,371)
Inventory		50,573	15,745
Prepayments		1,428	12,101
Other current assets		(4,466)	90
Long-term notes and accounts receivable		(5,931)	880
Other non-current assets - others		1,253	283
Net changes in liabilities related to operating activities			
Contract liabilities - current		4,280	(448)
Accounts payable		(5,104)	11,869
Other payables		10,288	9,231
Other current liabilities - Other		785	1,311
Net defined benefit liabilities		(176)	(114)
Cash inflow from operations		529,754	403,153
Interest paid		(85)	(134)
Interest received		10,115	9,330
Income tax paid		(78,566)	(73,832)
Net cash inflow from operating activities		461,218	338,517
<u>Cash flow from investing activities</u>			
Acquisition of property, plant and equipment	VI (XX)	(768,722)	(1,434)
Proceeds from the disposal of property, plant and equipment		843	-
Acquisition of intangible assets		(1,075)	(462)
Net cash outflow from investing activities		(768,954)	(1,896)
<u>Cash flow from financing activities</u>			
Repayment of principal of lease liabilities	VI (XXI)	(5,102)	(5,306)
Distribution of cash dividends	VI (XII)	(225,686)	(225,686)
Net cash outflow from financing activities		(230,788)	(230,992)
Exchange rate effect		107	2,759
Increase (decrease) in cash and cash equivalents in the current period		(538,417)	108,388
Opening balance of cash and cash equivalents		1,016,891	908,503
Closing balance of cash and cash equivalents		\$ 478,474	\$ 1,016,891

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

Chairman: Chien-Hsing Lee

Manager: Tai-Yuan Hsu

Accounting supervisor: Yue-Mei Chen

[Attachment 4]

SolidWizard Technology Co., Ltd.

Earnings Distribution Table

2025

Unit: NTD

Item	Amount	Note
Undistributed earnings at the beginning of the period	510,014,287	
Add: 2025 retained earnings adjustment	400,250	Actuarial gains and losses
Adjusted undistributed earnings	510,414,537	
Add: 2025 net profit after tax	379,801,388	
Less: Provision of legal reserve	-38,020,164	The amount directly recognized as undistributed earnings without going through the profit or loss item and 10% of net profit
Add(less): Reversal (provision) of special reserve	0	
Distributable earnings	852,195,761	
Distribution item		
Dividend to shareholders	0	
Bonus to shareholders	239,791,035	NTD 8.5 per share
Undistributed earnings at the end of the period	612,404,726	

Chairman: Chien-Hsing Lee Manager: Tai-Yuan Hsu Accounting Supervisor: Yue-Mei Chen

Four. Appendices

[Appendix 1]

Articles of Incorporation SolidWizard Technology Co., Ltd.

Chapter I General Rules

Article 1 The Company shall be incorporated in accordance with the provisions of the Company Act, and its name shall be SolidWizard Technology Co., Ltd.

(Chinese name: “實威國際股份有限公司”)

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

I301010 Information Software Services

I301020 Data Processing Services

I301030 Electronic Information Supply Services

F118010 Wholesale of Computer Software

ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3 The Company shall have its head office registered in Taipei City, and when it is determined to be necessary, upon the resolution of the board of directors, branches may be established domestically or overseas.

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

Article 4-1 The Company may provide endorsements and guarantees to external parties for business needs.

Chapter II Shares

Article 5 The total authorized capital of the Company shall be NT\$350 million divided into 35 million shares at NT\$10 per share. The Board of Directors is authorized to issue unissued shares in tranches, of which, NT\$35 million divided into 3.5 million shares, is reserved for the exercise of employee stock options.

Article 6 (Deleted)

Article 7 The Company issues registered shares, which shall be affixed with

the signature or seal of the director representing the Company and shall be certified by the competent authority or its approved issuing registrar in accordance with the law. The shares issued by the Company may be exempted from printing share certificates, but shall be registered with a centralized securities depository enterprise.

Article 8 No amendment to the share register shall be made within 60 days prior to the convening date of a regular shareholders meeting, or within 30 days prior to the convening date of a special shareholders meeting, or within 5 days prior to the record date for the distribution of dividends, bonuses, or other benefits by the Company.

Chapter III Shareholders' Meeting

Article 9 The shareholders' meeting shall be classified into two types of the ordinary shareholders' meeting and extraordinary shareholders' meeting. The ordinary shareholders' meeting shall be convened once per year, and shall be convened within six months after the close of each fiscal year. Extraordinary meetings shall be convened at any time when necessary.

Article 9-1 The Company's shareholders meeting may be held by teleconferencing or other means announced by the central competent authority. The conditions, operating procedures, and other matters required for shareholders meetings by teleconferencing shall be subject to the relevant regulations, unless otherwise specified by the competent authority.

Article 10 Where a shareholder is unable to be present at a shareholders meeting for whatever reasons, the shareholder may appoint a proxy by issuing the Company's proxy form with their signature and seal, which specifies the scope of authorization.

Article 11 Shareholders of the Company shall have one voting right for each share held, but shall not have voting rights in the occurrence of an event as specified under Article 179 of the Company Act.

Article 11-1 If the Company intends to withdraw its shares from public offering, the plan shall be submitted to the shareholders meeting for resolution, and the provisions of this article shall not be changed during the period of Emerging Stock Market and future listing periods.

Article 12 Except when otherwise regulated by The Company Act, a

shareholders meeting resolution is passed when more than half of all outstanding shares are represented in the meeting, and voted in favor by more than half of all voting rights represented during the meeting.

Article 13 (Deleted)

Chapter IV Board of Directors and Audit Committee

Article 14 The Company shall have five to seven directors for a term of three years. They shall be elected by the shareholders meeting from among persons with legal capacity and shall be eligible for re-election.

Article 14-1 Among the Companys directors, the number of independent directors shall not be less than three, and shall not be less than one-third of the number of directors. In accordance with Article 192-1 of the Company Act, the election of directors shall adopt the candidate nomination system, and the shareholders meeting shall elect directors from among the candidates for directors. Independent directors and non-independent directors shall be elected together, and the votes shall be counted separately. The professional qualifications, shareholdings, restrictions on concurrent positions held, methods of nomination and election and other matters to be complied with shall be handled in accordance with the relevant laws and regulations of the securities competent authority.

Article 14-2 The Company has established the Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee is composed of all independent directors. The Audit Committee and its members exercise their powers and related matters in accordance with the relevant laws and regulations of the Securities and Exchange Act.

Article 15 The board of directors shall consist of the Company's directors. The chairman shall be elected by a majority of the directors attending a meeting of the board of directors at which at least two-thirds of directors shall be present. The chairman shall represent the Company externally.

Article 15-1 The convening of the board of directors meeting and meeting information may be notified to each director in writing, E-mail or fax.

Article 16 In case the chairman of the board is on leave or unable to exercise his/her functional duties for any reason, the person who acts on his/her behalf shall be appointed in accordance with the Article 208 of the Company Act.

Article 17 The remuneration of all directors shall be recommended by the Remuneration Committee and then submitted to the Board of Directors for approval. The Board of Directors is authorized to determine the remuneration of all directors based on their participation in the Companys operations and the value of their contributions. Remuneration payment shall be made based on industry standards regardless of operating profit or loss.

Article 17-1 The Company may purchase liability insurance for directors to reduce the risk of being sued by shareholders or other related parties due to the performance of duties by directors in accordance with the law. The scope of insurance is authorized by the board of directors.

Chapter V Managerial Officer

Article 18 The Company may appoint managerial officers. The appointment, removal and remuneration thereof shall be governed by Article 29 of the Company Act.

Chapter VI Accounting

Article 19 The Company shall, at the end of each fiscal year, which runs from January 1 to December 31 of each year, have the Board of Directors to prepare 1. The Business Report, 2. the Financial Statements 3. the proposal of earnings distribution or loss off-setting, and so on. These are to be audited by the Audit Committee 30 days before the annual general meeting, and the Audit Committee shall issue a report to the shareholders annual general meeting for ratification.

Article 20 (Deleted)

Article 21 If the Company makes a profit in the year, the Company shall allocate 1% to 10% of the profit as employees remuneration, and no more than 1% as directors remuneration. However, if the Company still has accumulated losses, it should first reserve an amount to offset losses.

No less than 10% of the aforementioned employee's remuneration should be set aside for distributing to non-executive employees. The

recipients of the distribution of employees' remuneration in the preceding paragraph may include employees of subsidiaries.

Article 21-1 If the Company has a profit in the annual final account, it shall first pay tax and make up for the accumulated losses, and then appropriate 10% as a surplus reserve. This is with exception to when the legal surplus has reached the same amount as the Company's paid-in capital. In addition, the special reserve may be set aside or reversed depending on the companys operational needs and laws and regulations. For the remaining undistributed earnings at the beginning of the same period, the board of directors will propose an earnings distribution plan and submit it to the shareholders meeting for resolution to distribute shareholders dividends.

Article 21.2 The Companys dividend policy:
The Companys dividend policy is based on the Company Act and the Companys Articles of Incorporation, and a sound financial structure as the principle. The Companys dividends are distributed in the form of stock dividends, cash dividends, or both. In principle, the distribution of cash dividends shall not be less than 20% of the distributable earnings. If there is any major capital expenditure plan in the future, the percentage of distribution of stock dividends may be increased with the approval of the shareholders meeting for up to the entire amount may be distributed in stock dividends.

Chapter VII Supplemental Provisions

Article 22 The total amount of reinvestment of the Company is not subject to the limit of 40% of the paid-in capital, and the board of directors is authorized to implement such limit.

Article 23 Any matter not specified in these Articles of Incorporation shall be handled in accordance with the regulations of the Company Act.

Article 24 The Articles of Incorporation were established on June 24, 2005.
The first amendment was made on March 21, 2008.
The second amendment was made on November 1, 2008.
The third amendment was made on June 30, 2009.
The fourth amendment was made on November 13, 2009.
The fifth amendment was made on May 14, 2010.
The sixth amendment was made on August 16, 2010.

The seventh amendment was made on June 27, 2011.
The eighth amendment was made on June 5, 2012.
The ninth amendment was made on June 10, 2014.
The tenth amendment was made on June 8, 2015.
The eleventh amendment was made on June 3, 2016.
The twelfth amendment was made on May 28, 2020.
The thirteenth amendment was made on May 30, 2022.
The fourteenth amendment was made on May 30, 2024.
The fifteenth amendment was made on May 29, 2025.

SolidWizard Technology Co., Ltd.

Chairman: Chien-Hsing Lee

SolidWizard Technology Co., Ltd.

Rules and Procedures of Shareholders' Meeting

Article 1 The rules of procedures for shareholders' meeting of the Company, except as otherwise provided by law, regulation or the articles of incorporation, shall be as provided in these Rules.

Article 2 Unless otherwise provided by law or regulation, the shareholders' meetings of the Company shall be convened by the board of directors.

Thirty days before the Company convenes a regular shareholders meeting or 15 days before a special shareholders meeting, the company shall prepare electronic files of the meeting announcement, proxy form, explanatory materials relating to proposals for ratification, matters for deliberation, election or dismissal of directors, and other matters on the shareholders' meeting agenda, and upload them to the Market Observation Post System (MOPS). The Company shall prepare electronic versions of the shareholders meeting agenda and supplementary meeting materials and upload them to the Market Observation Post System (MOPS) 21 days before the date of a regular shareholders meeting or 15 days before the date of a special shareholders meeting. Fifteen days prior to the date of the shareholders meeting, a copy of the handbook and supplementary information for the shareholders meeting shall be prepared and made available to shareholders upon request. They shall be placed on display at the Company and the professional share registration agent appointed by the Company, and distributed to the shareholders at the meeting venue.

The reasons for convening the meeting shall be specified in the notice and announcement; the notice may be given by electronic means with the consent of the addressee.

Election or dismissal of directors, amendment to the Articles of Incorporation, capital reduction, application for cessation of public offering, permit to compete for directors, capitalization of earnings, capital reserve, company dissolution, merger, spin-off, or any of the matters specified in paragraph 1, Article 185 of the Company Act shall not be proposed as an extraordinary motion and its reason for motion shall be stated in the meeting notice along with its main content; the main content may be placed on the website designated by the securities authority or the company, and its website shall be stated in the notice.

The reason for convening the shareholders meeting has specified the full re-election of directors and the inauguration date. After the completion of the re-election, the inauguration date cannot be changed by the same meeting by the use of an extraordinary motion or other methods.

Shareholders holding more than 1% of the total number of issued shares may propose to the Company only one proposal, and any proposal containing more than one item will not be included in the agenda for discussion. However, the board of directors may include shareholders proposals for urging the company to promote public interests or fulfill social responsibilities. In addition, the Board of Directors may not include the motions proposed by the shareholders which fall under the circumstances as mentioned in Article 172-1, paragraph 4 of the Company Act.

Prior to the book closure date before a regular 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 ten days.

Each proposal submitted by shareholders is limited to 300 words. Any proposal exceeding 300 words will not be included in the agenda. Shareholders making proposals shall attend the general shareholders meeting in person or entrust an agent to attend and participate in the discussion of the proposal.

The Company shall inform the shareholders of the acceptance results of the motions before the date of notice for the shareholders meeting, and list the motions conforming to the requirements of this article in the meeting notice. For shareholders proposals that are not included in the meeting, the board of directors shall explain the reasons for not including them at the shareholders meeting.

Article 3 For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization. A shareholder may only execute one proxy form and appoint one proxy only. Such proxy form shall be received by the Company no later than five days before the date of the shareholders meeting. In case of duplicate proxy forms, the one received first shall prevail. With exception for the declaration of revocation of the previous appointment. After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person, a written notice of proxy cancellation

shall be submitted to the Company no later than one day prior to the meeting date. If cancellation is made after the due date, the voting right that is exercised by the proxy attending the meeting shall prevail.

Article 4 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 start no earlier than 9:00 a.m. or later than 3:00 p.m. The opinions of independent directors shall be fully considered.

Article 5 The Company shall prepare a sign-in registry for the attending shareholders or their proxies (hereinafter referred to as the shareholders) to sign in, or the attending shareholders may hand in the sign-in cards instead. The calculation of the attendance is based on the signatures on the sign-in registry or the sign-in cards.

The Company shall deliver the meeting handbook, annual report, attendance card, speech memo, voting ballot and other meeting materials to the shareholders attending the shareholders meeting; if there is an election of directors, an election ballot shall be attached.

Shareholders shall attend the shareholders meeting with attendance cards, sign-in cards, or other attendance certificates. The Company shall not arbitrarily add requirements for other documents to prove the attendance certificates of shareholders. Solicitors soliciting proxy forms shall also bring identification document for verification.

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.

Article 6 If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed by the chairman of the board to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair. Shareholders meetings convened by the board of directors shall be chaired by

the chairperson of the board in person, and attended by more than half of the directors and at least one supervisor in person, as well as by at least one member of each functional committee. Attendance shall be recorded in the minutes of the shareholders meeting.

If a shareholder meeting is convened by a party with the power to convene other than the Board of Directors, such party shall preside over the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

Article 7 The Company shall record on audio or video tape the entire proceedings of a shareholders' meeting and preserve the recordings for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Act, the records shall be retained until the end of the lawsuit.

Article 8 Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares represented by shareholders attending the meeting shall be calculated based on the sign-in registry or sign-in cards handed in plus the number of shares whose voting rights are exercised in writing or electronically.

The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined time period of no more than one hour. If the quorum is not met after two postponements, 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 175, paragraph 1 of the Company Act. If, before the end of the meeting, the number of shares represented by the shareholders present reaches more than half 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 9 Where a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph shall apply if the shareholders

meeting is convened by a party with the power to convene other than the board of directors.

The chair may not announce for the adjournment of the meeting before the conclusion of the proceedings of the two preceding paragraphs (including extraordinary motions) on the agenda. 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 chair to continue the meeting with the consent of a majority of the votes represented by the attending shareholders in accordance with the statutory procedures.

After the meeting is adjourned, shareholders cannot nominate another chairman or seek another venue for continuation of the meeting.

The chairperson shall allow ample opportunity for explanation and discussion of the proposals and of the amendments or extraordinary motions put forward by the shareholders. When the chairperson is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chairperson may announce the end of the discussion, call for a vote, and arrange sufficient voting time.

Article 10 Before speaking, an attending shareholder shall fill out a statement slip and specify the speech; if the content of the speech is inconsistent with the statement slip, the content of the speech shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same motion, and a single speech may not exceed five minutes. However, if the shareholders speech violates the provisions of the preceding paragraph or exceeds the scope of the agenda, the chair may terminate the speech.

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

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

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

Article 11 The attendance and voting at a shareholders' meeting shall be calculated based the number of shares.

For the resolution of the shareholders meeting, the number of shares held by shareholders without voting rights shall not be counted in the total number of issued shares.

Shareholders may not participate in the voting on matters that involve their own interests and may be detrimental to the interests of the Company, nor may they exercise voting rights on behalf of other shareholders.

The number of shares bearing no voting right is excluded from the number of shares represented by attending shareholders.

Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the company, otherwise, the portion of excessive voting power shall not be counted.

Article 12 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179 of the Company Act.

When the Company holds a shareholders meeting, it 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. Shareholders casting their votes by correspondence or electronic means shall be deemed to have attended the meeting in person. However, the shareholder shall be deemed to have waived the votes on extraordinary motions and amendments to the original motions; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

Shareholders who elect to cast their votes by correspondence or electronic means shall express their intents to the Company at least 5 days before the scheduled date of the 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.

In case a shareholder who has exercised the shareholder's voting power in writing or by way of electronic transmission intends to attend the shareholders meeting in person, the shareholder shall, one day prior to the meeting date of the scheduled shareholders meeting and in the same manner previously used in exercising the shareholder's voting power, serve a separate declaration of intention to rescind the shareholder's previous declaration of intention made in exercising the voting power under the preceding Paragraph. In the absence of a timely rescission of the previous declaration of intention, the voting power

exercised in writing or by way of electronic transmission shall prevail.

If the voting rights are exercised in writing or electronically and a proxy is appointed to attend the shareholders meeting, the voting rights exercised by the proxy at the meeting shall prevail.

Except as otherwise provided by the Company Act and the Companys Articles of Incorporation, passage of a motion 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 vote by 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 on the MOPS.

When there is an amendment or substitute to the same proposal, the chairperson shall determine the order of voting together with the original proposal. Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel are shareholders of the Company.

The vote counting shall be conducted in public at the venue of the shareholders meeting, and the voting results shall be announced on-site and recorded.

Article 13 The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signature of the scrutineers and kept in proper custody for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Act, the records shall be retained until the end of the lawsuit.

Article 14 Resolutions adopted at a shareholders meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chair of the meeting and shall be distributed to all shareholders of the Company within twenty days after the close of the meeting. The production and distribution of the meeting minutes referred may be done in electronic form.

Information on the shareholders holding less than 1,000 registered shares and

the meeting minutes mentioned in the preceding paragraph may be distributed in the form of an announcement published on the website designated by the competent authority. (After the public offering) The minutes shall accurately record the year, month, day, place of the meeting, the name of the chair, the methods of resolution, the essentials of the deliberations, and the voting results (including the number of votes). The votes obtained by each candidate shall be disclosed when there is a directors election is held. The records shall be kept indefinitely during the existence of the Company.

For the resolution method described in the preceding paragraph, when no objections are raised by the shareholders after the chair solicits opinions of the shareholders, the content of "Proposal approved by all attending shareholders without objections after the chair solicits their opinions". However, when there is any objection raised by the shareholders, the voting method and the ratio between the number of voting rights of approval and the total number of rights presented by the attending shareholders.

Article 15 On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholders' meeting.

If the resolution of the shareholders meeting constitutes material information under laws or regulations or under Taiwan Stock Exchange Corporation regulations, the Company shall transmit the content to the competent authorities designated website for reporting within the specified time. (After the public offering)

Article 16 Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to assist in maintaining order at the meeting place.

When proctors or security personnel help maintain order at the meeting place, they shall wear armbands or identification cards bearing the word "Proctor."

If the meeting place is equipped with sound amplifying equipment, the chair may stop a shareholder from speaking unless he/she uses the equipment provided by the Company.

If a shareholder violates the rules of procedure by disobeying corrections made by the chair and obstructing the progress of the meeting and failing to comply

after being stopped, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 17 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for further use before the completion of the agenda of the shareholders meeting (including extraordinary motions), the shareholders meeting may decide to continue the meeting at another venue. The shareholders meeting may adopt a resolution to postpone or continue the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 18 These Rules, and any amendments hereto, shall be implemented after adoption by shareholders meetings.

SolidWizard Technology Co., Ltd.

Shareholdings of All Directors

- I. As of March 31, 2025 to May 29, 2026, the date for suspension of transfer for the general shareholders meeting, the Companys paid -in capital was NT\$282,107,100, and the total number of issued shares was 28,210,710 shares.
- II. According to Article 26 of the Securities and Exchange Act, all directors shall hold a minimum of 3,385,285 shares.
- III. The Company has established an audit committee in accordance with the law, so the requirement that supervisors shall not hold less than a certain percentage of shares is not applicable.

Job Title	Name	Date elected	Number of shares currently held	
			Number of shares	Shareholding ratio
Chairman	Chien-Hsing Lee	2024.05.30	3,374,214	11.96%
Director	Tai-Yuan Hsu	2024.05.30	2,367,753	8.39%
Independent Director	Shun-Fa Chen	2024.05.30	0	0.00%
Independent Director	Dai-Yang Liu	2024.05.30	0	0.00%
Independent Director	Hui-Ling, Tsai	2024.05.30	0	0.00%
Total of all directors			5,741,967	20.35%

[Appendix 4]

Remuneration to employees and directors

According to the Financial Supervisory Commissions March 30, 2007 Letter No. Jin-Guan-Zheng-Li-Zi 0960013218, the following information shall be disclosed regarding employee bonuses and directors remuneration:

- I. The Companys Board of Directors resolved on March 6, 2026 that the proposed amount of remuneration to employees and directors is as follows:

Unit: NTD

Distribution item	Amount for distribution proposed by the Board of Directors
Remuneration to employees	8,228,590
Remuneration to directors	0

- II. What is the difference between the amount of remuneration to employees and directors proposed by the board of directors and the estimated amount in the previous year? The reasons and handling status are as follows: No difference.