



Catcher Technology Co., Ltd.

Handbook for the 2025 Annual General Meeting of Shareholders

(TRANSLATION)

Meeting Date: May 27, 2025

(This English translation is prepared based on the Chinese version and is for reference purposes only. If there is any inconsistency between the Chinese version and this translation, the Chinese version shall prevail.)

Table of Contents

	Page
1. Procedures for the Annual General Meeting of Shareholders in 2025	2
2. Agenda for the Annual General Meeting of Shareholders in 2025	3
1. Reported Matters	4
2. Acknowledged Matters	5
3. Matters for Discussion	6
4. Elections	6
5. Other Matters	7
6. Special Motion	7
7. Meeting Adjourned	7
3. Attachment	
I. 2024 Business Report	8
II. Audit Committee's Review Report	17
III. Distribution of Employees and Directors' Compensation	18
IV. Distribution of 2024 Profits	19
V. Execution of Share Buyback	20
VI. Independent Auditors' Report and Financial Statements	21
VII. Comparison for the Amendment to the Articles of Incorporation	42
VIII. List of Director Candidates	43
IX. Non-Competent Content for the Candidates of Directors	47
4. Appendix	
I. Articles of Incorporation	48
II. Rules and Procedures of Shareholders' Meetings	57
III. Rules for Election of Directors	70
IV. Directors' Shareholdings	73

Catcher Technology Co., Ltd.

Procedures for the Annual General Meeting of Shareholders in 2025

1. Call the Meeting to Order
2. Chairman's Remarks
3. Reported Matters
4. Acknowledged Matters
5. Matters for Discussion
6. Elections
7. Other Matters
8. Special Motion
9. Meeting Adjourned

Catcher Technology Co., Ltd.

Agenda for the Annual General Meeting of Shareholders in 2025

1. Time: 10:00 am, Tuesday, May 27, 2025
2. Form: Physical Conference
3. Venue: Silks Place Tainan
(2F, No. 1, Heyi Rd., West Central Dist., Tainan City, Taiwan R.O.C.)
4. Call the Meeting to Order
5. Chairman's Remarks
6. Reported Matters
 - (1) To report 2024 Business Report
 - (2) To report 2024 Audit Committee's review report
 - (3) To report 2024 distribution of employees and directors' compensation
 - (4) To report the distribution of 2024 profits
 - (5) To report the execution of share buyback
7. Acknowledged Matters
 - (1) To accept 2024 Business Report and Financial Statements
 - (2) To accept the proposal for distribution of 2024 profits
8. Matters for Discussion: To amend the Articles of Incorporation
9. Elections: To reelect Directors of the Board
10. Other Matters: To lift the non-compete restrictions for newly-elected directors and their representatives
11. Special Motion
12. Meeting Adjourned

1. Reported Matters

1. To report 2024 Business Report

Description: Please refer to ATTACHMENT I

2. To report 2024 Audit Committee's review report

Description: Please refer to ATTACHMENT II

3. To report 2024 distribution of employees and directors' compensation

Description: Please refer to ATTACHMENT III

4. To report the distribution of 2024 profits

Description:

- (1) In accordance with Article 18 of Catcher's Articles of Incorporation, the Board of Directors is authorized to approve the distribution of profits partly or all in cash, and report the distribution to the annual general meeting of shareholders. The amounts of cash dividends for the first and second half of 2024 approved by the Board of Directors are as follows; also please refer to ATTACHMENT IV for more details.

Year 2024	Board Resolution Date	Cash Dividends per share (NT\$)	Total Amount of Cash Dividends (NT\$)
The First half	2024/11/06	7.5	5,102,730,510
The Second half	2025/04/16	8.0	5,193,160,544
Total distribution of 2024 profits		15.5	10,295,891,054

- (2) The Chairman is authorized by the Board of Directors to determine the record date, payment date and other related matters. In the event that the proposed earnings distribution is affected by a change in the number of outstanding shares, the Chairman is authorized to make adjustments as needed.

5. To report the execution of share buyback

Description: Please refer to ATTACHMENT V

2. Acknowledged Matters

1. To accept 2024 business report and financial statements (proposed by the Board of Directors)

Description:

- (1) The Company's 2024 Business Report, Consolidated Financial Statements and Parent Company Only Financial Statements were approved by the Board of Directors. The Financial Statements were audited by independent auditors, Mr. Hung-Ju Liao and Mr. Chang-Chun Wu, of Deloitte & Touche and also reviewed by the Audit Committee. For the 2024 Business Report, independent auditors' report and the aforementioned Financial Statements, please refer to ATTACHMENT I and ATTACHMENT VI.
- (2) Please accept the 2024 Business Report, Consolidated Financial Statements, and Parent Company Only Financial Statements.

Resolution:

2. To accept the proposal for distribution of 2024 profits (proposed by the Board of Directors)

Description: The Company's 2024 Earnings Distribution was approved by the Board of Directors and reviewed by the Audit Committee, please refer to ATTACHMENT IV for the table of 2024 profits distribution. Please accept the proposal for distribution of 2024 profits.

Resolution:

3. Matters for Discussion

To amend Articles of Incorporation (proposed by the Board of Directors)

Description:

- (1) To adapt to the amendment of the Securities and Exchange Act, the Company is amending its Articles of Incorporation.
- (2) Please refer to ATTACHMENT VII for the Comparison for the Amendment to the Articles of Incorporation.

Resolution:

4. Elections

To reelect Directors of the Board (proposed by the Board of Directors)

Description:

- (1) The term of office of Directors (including Independent Directors) of the Company will expire on May 26, 2025. In accordance with the resolution of the Board of Directors of the Company, elections for the Board of Directors, consisting of seven seats (including three independent directors), are scheduled to be held at this shareholders' meeting. The term of office of the newly elected directors (including independent directors) is three years, from May 27, 2025 to May 26, 2028. The current term of office will end at the conclusion of the annual shareholders' meeting.
- (2) In accordance with the Company's Articles of Incorporation, the directors shall be elected by the candidate nomination system. The list of candidates for directors and independent directors has been approved by the Board of Directors, shareholders shall elect from the list. Please refer to ATTACHMENT VIII for related information.
- (3) Please refer to APPENDIX III for the Rules for Election of Directors. Please proceed with the election.

Election results:

5. Other Matters

To lift the non-compete restrictions for newly-elected directors and their representatives

Description:

- (1) The newly elected director of the Company may have invested in or operated other companies of the same or similar business scope as the Company. If this matter does not affect the Company's benefits, it is proposed to request the shareholders' meeting to lift the non-compete restrictions for newly elected directors and their representatives prescribed by Article 209 of the Company Act.
- (2) Please refer to ATTACHMENT IX for details.

Resolution:

6. Special Motion

7. Meeting Adjourned

ATTACHMENT I

2024 Business Report

Dear Shareholders,

Global merchandise trade is gradually recovering in 2024, driven by improvement in the supply chain, rapid advancements in artificial intelligence and high-performance computing technologies, as well as strong demand. However, differences in industrial and financial structures across countries have led to divergent economic and inflationary outcomes. Driven by the applications of advanced technologies, Taiwan's export performance in 2024 has been impressive, with better-than-expected expansion. According to the Directorate-General of Budget, Accounting and Statistics, Taiwan's GDP grew 4.3% in 2024. Looking ahead to 2025, major countries have been gradually initiating a cycle of interest rate cuts. However, with the new U.S. administration taking office, significant shifts in its both domestic and foreign policies, along with ongoing geopolitical tensions, the global economic landscape is likely to become increasingly complex. Despite facing numerous challenges, Taiwan's economy is expected to maintain considerable resilience. However, it is essential to closely monitor various factors, such as the new policies under Trump's administration, central banks' monetary policies worldwide, and geopolitical trends.

In response to market changes and industry developments, Catcher Technology officially entered the non-consumer electronics segment in 2020, thereby diversifying its product offerings and customer base. As a leading brand in comprehensive mechanical component solutions, Catcher Technology continues to strengthen its core competitive advantages by leveraging its key capabilities such as extensive expertise in diverse material applications, comprehensive manufacturing processes, innovative R&D and design, and outstanding production technologies, combined with industry-leading automation, complete vertical integration, and an optimal cost structure with economies of scale.

In the face of global supply chain restructuring, also for the Company's long-term operational development, Catcher Technology continues to optimize resource allocation between its two major manufacturing sites in Taiwan and Suqian. The Company conducts a comprehensive assessment of various aspects, including capital investment, operational costs, required technologies, and human resources, to formulate its overseas expansion strategy. To further enhance the Group's flexibility of global layout and competitiveness, the Board of

Directors resolved in November 2024 to acquire land and establish a factory in Thailand, with an estimated initial investment of US\$50 million. Looking ahead, Catcher Technology will continue to pursue internal organic growth alongside domestic and international investments and acquisitions, to achieve the goal of high-end manufacturing, specialization and differentiation, and gradually establish an ecosystem and core competencies in new fields.

Financial Performance

In 2024, Catcher Technology's consolidated revenue was NT\$18.084 billion, representing a year-on-year increase of 0.1%; the annual average gross margin was 32.4%, a year-on-year increase of 5.1pp; the cumulative net profit attributable to owners was NT\$13.199 billion, representing a year-on-year growth of 44.2%; and earnings per share were NT\$19.40. Revenue saw a slight year-on-year increase, reflecting a gradual recovery in end-user demand. The gross margin remained stable, supported by ongoing adjustments to the product mix and effective cost control. Additionally, a strong U.S. dollar and a high interest rate environment boosted non-operating foreign exchange and interest income, contributing to overall profitability.

Operational Results (Group)

Unit: NT\$ thousands

Item	2024		2023	
	Amount	Percentage	Amount	Percentage
Sales revenue	18,084,188	100%	18,073,884	100%
Gross profit	5,865,734	32%	4,933,961	27%
Operating profit	3,294,888	18%	1,626,894	9%
Net profit before tax	17,490,785	97%	12,293,047	68%
Net profit after tax	13,198,932	73%	9,151,193	51%

Profitability (Group)

Item		2024	2023
Return on assets (ROA)		6%	4%
Return on equity (ROE)		8%	6%
Ratio to paid-in capital	Operating profit	48%	24%
	Net profit before tax	257%	181%
Net profit margin		73%	51%
Earnings per share (NT\$, basic)		19.40	13.33

Industry Trend and Outlook

Observations from both domestic and international research institutions reveal a cautiously optimistic outlook for the global personal computer (PC) market. According to Canalys, market recovery combined with the upcoming Windows operating system upgrade is expected to drive accelerated growth in the global PC market in 2025. As CPU and PC vendors increasingly integrate on-device AI across a broader range of product categories, price points, and market segments, AI PCs are projected to account for up to 35% of global PC shipments by 2025. IDC views AI integration in PCs as an inevitable trend, forecasting a 7–8% growth in global PC shipments in 2025. Similarly, TrendForce estimates that strong commercial replacement demand will push AI PC penetration beyond 20% in 2025, driving a 5% year-over-year growth in global notebook shipments. In summary, the growing adoption of AI PCs is set to transform user experiences and stimulate replacement demand. The increasing requirements for high-speed data transmission, large-scale data processing, and storage will fuel upgrades in hardware specifications. This, in turn, will lead to more complex chassis and component/mechanical part designs, creating substantial business opportunities for related industries. On the other hand, the U.S. government's new tariff policy on Chinese imports introduces considerable uncertainty into the market. Gartner notes that around 75% of global PCs are manufactured in China. Higher tariffs are likely to raise costs for distributors and retailers, pushing up PC prices and dampening consumer demand. DIGITIMES also warns that if the tariffs lead to inflation, it could significantly impact the consumer market. As a result, global notebook shipments in 2025 are expected to grow modestly by around 2.6%.

As the aging population continues to rise, there is a structural shift in healthcare demand. The integration of artificial intelligence (AI) and machine learning applications, along with the merging of the Internet of Things (IoT) and medical devices, is driving key growth momentum. According to Fortune Business Insights, driven by the prevalence of chronic diseases, the development of minimally invasive surgery, and innovations in medical technology, the global medical device market is expected to reach \$658 billion by 2025 and grow to \$850 billion by 2030, with a compound annual growth rate (CAGR) of over 5%. Advanced medical device manufacturing is a cross-disciplinary industry that combines materials science, precision manufacturing, and sales channels. As a critical part of the global manufacturing supply chain, Taiwanese companies, if able to integrate upstream, midstream and downstream resources, introduce new technological requirements, and consolidate core capabilities from cross-industry collaborations, will have significant developmental advantages.

Benefiting from the increased demand driven by AI edge computing, the global semiconductor industry is expected to fully recover starting in the second half of 2024. The Semiconductor Equipment and Materials International (SEMI) association estimates that, driven by both front-end and back-end processing demands, global sales of semiconductor manufacturing equipment are expected to reach a new record high in 2025, growing by 17% to \$128 billion. From 2024 to 2026, global capital expenditures of semiconductor equipment are also projected to experience double-digit growth. In 2025, as new wafer fabs are built, production capacity expands, technology upgrades take place, and demand continues to rise, SEMI forecasts that investments in front-end and back-end semiconductor equipment will grow by 17-20%. Taiwan remains firmly in the top three globally in both equipment spending and sales, suggesting boundless business opportunities for related supply chain manufacturers.

Important Production and Marketing Strategies

Looking ahead at the future of the mechanical components industry, AI PCs are expected to transform user experiences and drive a new wave of device upgrades. The rise of AI applications will generate growing demand for high-speed data transmission, large-scale data processing and storage, leading to hardware specification upgrades and increased design complexity for chassis, components, and structured parts – creating substantial business opportunities across related industries. Meanwhile, population aging and the impact of the COVID-19 pandemic have led to structural shifts in the medical device sector, spurring innovative applications and fueling the growth of the global medical technology market. This trend presents new momentum for precision manufacturing and processing. In addition, rising geopolitical tensions are prompting the global semiconductor supply chain to shift toward localization and diversification, hence offering domestic companies a unique opportunity to form cross-industry alliances and build a new ecosystem.

Catcher Technology possesses several core strengths, including materials science, precision manufacturing, and surface treatment, along with highly flexible customization, best-in-class execution, industry-leading yield rates, and rapid mass production capabilities. The Company continues to advance toward product diversification and cross-disciplinary R&D to meet the growing and diverse innovation needs of its customers. In response to the restructuring of global supply chains, Catcher Technology is establishing standardized and automated production processes, accelerating digital transformation, and realizing smart

manufacturing. These efforts effectively reduce production costs while enhancing efficiency and product quality. With years of investment in automation, Catcher Technology independently develops, designs, and manufactures its own automated equipment. The Company has also implemented traceability systems to record production parameters and identify risk data, significantly strengthening both production efficiency and quality management.

The wave of sustainability is transforming market operations and putting companies' supply chain management capabilities to the test. Catcher Technology has adopted green procurement practices and continues to enhance its supplier management procedures. In addition to evaluating suppliers based on quality, cost-effectiveness, and delivery lead times, the Company also requires suppliers to comply with its management systems and policies related to labor, occupational health and safety, environmental protection, as well as business ethics. Looking ahead, Catcher Technology will continue to promote localized sourcing and product carbon footprint management, putting corporate social responsibility into practice. Amid increasing global uncertainties, the Company stays ahead by closely tracking product development trends and actively expanding into new markets. Demonstrating the strengths of an industry-leading enterprise, Catcher Technology ensures rigorous quality control, timely feedback, and flexible communication to deliver the best products and services to its customers, fostering long-term partnerships and creating win-win outcomes.

Research and Development

Building on years of in-depth experience in basic material science, surface physics, and chemical treatment, Catcher Technology has been steadily progressing toward high-end manufacturing, specialization, and differentiation. The Company's R&D encompasses a wide range of materials and processing technologies. On the materials side, this includes specialty aluminum alloys, magnesium alloys, stainless steel, carbon and glass fiber, plastics, powders, superelastic shape memory alloys, carbon fiber composite panels, and other metals. On the processing side, it covers techniques such as laser engraving/seamless welding, metal/plastic integrated overmolding, etching/multicolor processes combined with anodizing, and high-precision large-scale metal casing extrusion. The Company integrates various specialized and functional materials or composites – such as those with high strength, high toughness, low electromagnetic shielding, and high RF transparency – into different forming processes. By combining these with diverse secondary processing and surface treatment techniques, Catcher Technology is able to develop technical capabilities and products that feature high

precision, high added value, and strong mass production potential.

Since 2018, Catcher Technology has gradually built up its technical capabilities for developing medical product lines through trade show participation and data collection, as well as collaboration with existing clients. In recent years, the Company has also joined industry-academia alliances with major universities in Taiwan, launching a series of projects and establishing a medical materials technology platform. These efforts aim for development and manufacturing localization, thereby enhancing the added value of Taiwan-made products.

For both existing ICT products and new medical product orders, the R&D team of Catcher Technology works closely with customers from the initial design stage to accurately understand their expectations. Throughout the R&D and manufacturing process, Catcher Technology not only develops specialized processes and technologies that integrate seamlessly with existing techniques, but also combines diverse materials and advanced forming methods. By leveraging integrated molding techniques, Catcher Technology is able to deliver products with unique surface finishes and premium quality, fulfilling demands from a wide range of customers.

Response to External Competition, Regulatory Shifts, and Changes in Business Environment

The ICT industry is characterized by rapid technological advancement, shortened product lifecycles, and an influx of new entrants, leading to intensified market competition. Since 2020, Catcher Technology has expanded into the non-consumer electronics segment, aiming to diversify its product and customer portfolio. To maintain a leading position in the industry, the Company closely monitors and studies market trends and technological developments related to various materials and components. At the same time, it continues to deepen its expertise in basic materials science to enhance technical capabilities, production quality, and operational efficiency. Leveraging its excellent manufacturing processes, advanced technologies, and substantial production capacity, Catcher Technology remains committed to providing high-quality services to its customers, strengthening long-term partnerships and securing stable sources of profit.

Catcher Technology upholds the principle of integrity in its operations, strictly adhering to relevant domestic and international laws and regulations, as well as the supplier codes of conduct set by its global clients. The Company also closely monitors major legal and policy developments across financial, operational, environmental and social aspects. Based on these

developments, Catcher Technology has established corresponding management procedures and internal audit standards to safeguard its corporate reputation and prevent any legal violations.

In recent years, the concept of sustainable development has prompted countries worldwide to promote green legislation related to electronic products. In addition to fulfilling their existing commitments, brand manufacturers have also set up high standards and regulations that all suppliers are strictly required to comply with. Catcher Technology continues to promote green manufacturing processes to meet legal compliance and the global trends. The Company will closely monitor, continuously update, and strictly comply with future regulatory developments to reduce operational risks. As the overall business environment becomes increasingly complex, its changes and fluctuations are becoming more difficult to predict and control. When evaluating and formulating various business and investment plans, Catcher Technology will adopt a more prudent approach by carefully taking into consideration industry conditions and observing economic trends in order to determine the optimal strategy.

Business Objectives

Catcher Technology has since 2020 officially entered the non-consumer electronics segment, and adopted a diversified strategy that emphasizes high-growth, high-profitability, and high-entry-barrier industries. At the transformation stage, earnings stabilization is a primary goal. In addition to actively pursuing orders and shipments, strengthening production pace, and maintaining a competitive edge in cost management, the Company is also continuously enhancing product development and technological innovation to sustain its leading position during customers early R&D stages.

With years of dedicated efforts, Catcher Technology now possesses key strengths and advantages in diversified operations within the metal precision processing ecosystem, encompassing innovative R&D applications and intelligent manufacturing management. In recent years, Catcher Technology has made significant strides by establishing Catcher MedTech to drive business development and integrate related investments. The Company has also collaborated with the Industrial Technology Research Institute to develop a minimally invasive surgical system, and has obtained ISO 13485 certification for quality management systems of both sterile and non-sterile medical devices. On the product front, Catcher Technology has acquired TFDA certifications for bone plates, bone screws, and drill sleeve

systems. Additionally, it has received FDA certification in the United States for biodegradable staplers used in minimally invasive surgeries and its manufacturing facilities. Therefore, the orthopedic implants produced by Catcher Technology can be directly shipped to domestic medical institutions. Considering the scale of Taiwan's medical device industry, Catcher Technology has long invested in publicly listed companies in Taiwan with relatively stable operations, such as BIOTEQ, PAHSCO, INTAI Technology, and United Orthopedic. Recently, the Company has also acquired CDMO (Contract Development and Manufacturing Organization) business assets through one of its group subsidiaries. Starting in 2024, Catcher Technology has begun expanding into the aerospace industry and obtained AS 9100 aerospace quality management system certification in January 2025, thereby officially entering the field of precision metal processing for aerospace applications. In the future, Catcher Technology will continue to pursue multi-faceted growth across different sectors through both organic expansion and strategic domestic and international investments and acquisitions.

To fulfill its commitment to sustainable management, Catcher Technology has established a Sustainable Development Office to plan and promote various initiatives. In response to government policies and customer demands, the Company has actively promoted greenhouse gas and energy management in recent years. This initiative includes an investment of over US\$70 million in the Clean Energy Fund, the establishment of solar power generation, the utilization of recycled aluminum, and the introduction of energy-saving equipment as measures for carbon reduction. Furthermore, the Company has submitted a commitment letter for Science Based Targets initiatives (SBTi), laying the foundation for achieving net-zero goals by 2050. In adherence to the spirit of giving back to society, Catcher Technology has continuously invested in public welfare activities, with total sponsorship amounting to NT\$19,629,480 in 2024. The Company has also implemented the ISO 45001 Occupational Health and Safety Management System, committed to establishing a safe and healthy work environment. In addition, Catcher Technology has obtained ISO/IEC 27001 certification for its Information Security Management System, and it has been repeatedly included in the "FTSE4Good Emerging Markets Index" and the "Taiwan Sustainability Index." Recent years, Catcher Technology has been ranked within the top 21-35% of publicly listed companies in Taiwan in the "Corporate Governance Evaluation", with its operational resilience, sustainable development and governance well recognized.

Transformation is a decade-long endeavor. In the face of a challenging external environment, Catcher Technology remains committed to its core values of “technological innovation, customer service, integrity and pragmatism, and sustainable development.” The

Company will actively implement its environmental, social, and governance (ESG) management policies, continuously enhance corporate competitiveness, and drive diversified expansion to create maximum value for its customers, shareholders, and employees.

Chairperson:
Shui-Shu Hung



President:
Tien-Szu Hung



Accounting Manager:
Chin-Chung Chen



ATTACHMENT II

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2024 Financial Statements, Business Report and Earning Distribution Statement. Independent auditors, Certified Public Accountants of Deloitte & Touche, have audited the Financial Statements. The Business Report, Financial Statements and Earning Distribution Statement have been reviewed and determined to be correct and accurate by the Audit Committee of Catcher Technology Co., Ltd. The Audit Committee hereby submits this report according to the Securities and Exchange Act and the Company Act.

Catcher Technology Co., Ltd.

Audit Committee

Convener:



April 16, 2025

ATTACHMENT III

Distribution of Employees and Directors' Compensation

On February 24, 2025, the Board of Directors resolved to distribute the compensation for employees and directors as follows:

Item	Proposed amount
Compensation for Directors	NTD\$ 18,200,000
Compensation for Employees	NTD\$ 166,500,000

Note: No difference between the amount resolved by the Board of Directors and the amount accrued as expense in book.

ATTACHMENT IV

Distribution of 2024 Profits

	Unit: NTD
Retained earnings at the beginning of this period	\$ 106,584,452,938
Profits for current year	\$13,198,931,562
Dispose of equity investments at fair value through other comprehensive income, with the accumulated gains or losses directly transferred to retained earnings	13,236,310
Retained earnings adjusted for investment accounted for using the equity method	<u>2,885,366</u>
Profits for current year plus items other than profits for current year added to retained earnings for current year	13,215,053,238
Minus: legal reserve (10%)	(1,321,505,324)
Minus: reversal of special reserve	<u>2,669,364,235</u>
Retained earnings available for distribution	\$ 121,147,365,087
Items for distribution:	
Cash dividend for the first half of 2024 (NTD 7.5 per share)	(5,102,730,510)
Cash dividend for the second half of 2024 (NTD 8.0 per share)	<u>(5,193,160,544)</u>
Retained earnings at the end of this period	<u><u>\$ 110,851,474,033</u></u>

Note: The cash dividend will be rounded till dollar. All cash dividend less than one dollar will be transferred into other revenues of the Company (or booked as part of shareholders' equity).

ATTACHMENT V

Execution of Share Buyback

Batch No.	Sixth
<u>Plan</u>	
Board resolution date	2024/12/20
Purpose of the buyback	Safeguard shareholders' interests
Scheduled buyback period	2024/12/21 ~ 2025/02/20
Purchase price range	NT\$126.00~ NT\$296.40
No. of shares to be purchased	34,000,000 shares
Shares to be purchased as a percentage of total issued shares of the Company	5.00%
Maximum purchase amount	NT\$8,500,000,000

Execution Outcome	
<u>Buyback period</u>	2024/12/23 ~ 2025/2/19
Shares purchased	31,219,000 shares
Shares purchased as a percentage of total issued shares of the Company	4.59%
Amount purchased	NT\$6,089,572,043
Average purchase price	NT\$195.06
% of shares bought back	91.82%
Reasons for the incomplete buyback	In order to protect shareholders' interest while taking into consideration market mechanism, the buyback strategy was adopted in batches within the predetermined price range depending on the share price movement. The execution rate has reached 91.82%.
Latest update (registration changed within six months after the buyback)	Registration of changes in progress

ATTACHMENT VI

Independent Auditors' Report

The Board of Directors and Shareholders
Catcher Technology Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of Catcher Technology Co., Ltd. (the “Company”) and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2024 and 2023, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”).

In our opinion, based on our audits and the report of other auditors (please refer to the Other Matter paragraph), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and 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, the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter identified in the Group's consolidated financial statements for the year ended December 31, 2024 is as follows:

Due to the significant change in sales amount or other specific characteristics of specific customers, we considered the materiality of this to the consolidated financial statements as well as the regulations in the auditing standards regarding the presumed significant risk in revenue recognition; thus, we deemed the authenticity of revenue recognition from the customers as a key audit matter.

The main audit procedures that we performed in regard to this key audit matter include:

1. We obtained an understanding of and tested the effectiveness of the design and implementation of the main internal control related to the sales revenue of the specific customers.
2. We selected appropriate samples from the subsidiary ledger of sales of the customers mentioned above, and we verified the occurrence of the sales and checked the documents and payment status related to the sales revenue. We also checked for any anomalies existing in the sales counterparties and the payment recipients.

Other Matter

We have also audited the parent company only financial statements of Catcher Technology Co., Ltd. as of and for the years ended December 31, 2024 and 2023 on which we have issued an unmodified opinion with other matter paragraph.

We did not audit the financial statements of certain subsidiaries included in the consolidated financial statements of the Group and the financial statements of an associate accounted for using the equity method as of and for the years ended December 31, 2024 and 2023, but such statements were audited by other auditors. Our opinion, insofar as it relates to the amounts included for certain subsidiaries and some investees accounted for using the equity method, the share of profit of subsidiaries and associates, and the amount of comprehensive income of subsidiaries and associates, is based solely on the reports of other auditors. The total assets of certain subsidiaries were NT\$4,259,095 thousand and NT\$3,001,411 thousand, accounting for 1.82% and 1.17%, of the consolidated total assets as of December 31, 2024 and 2023, respectively; the total comprehensive income was a gain of NT\$164,930 thousand and NT\$70,896 thousand, accounting for 0.98% and 0.81%, of the consolidated total comprehensive income for the years ended December 31, 2024 and 2023, respectively. The investments accounted for using the equity method were NT\$837,174 thousand and NT\$673,336 thousand, accounting for 0.4% and 0.3%, of the consolidated total assets as of December 31, 2024 and 2023, respectively; the share of profit of associates was NT\$90,142 thousand and NT\$47,258 thousand, respectively, each accounting for 0.5% of the consolidated total comprehensive income for the years ended December 31, 2024 and 2023.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and IFRS, IAS, IFRIC, and SIC endorsed and issued

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2024 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Hung-Ju Liao and Chang-Chun Wu.

Deloitte & Touche
Taipei, Taiwan
Republic of China
February 24, 2025

Notice to Readers

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

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	December 31, 2024		December 31, 2023	
	Amount	%	Amount	%
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 50,364,287	22	\$ 42,462,866	17
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	515,269	-	378,550	-
Financial assets at fair value through other comprehensive income - current (Notes 4 and 8)	7,805,137	3	3,900,676	1
Financial assets at amortized cost - current (Notes 4, 9 and 32)	53,939,017	23	66,975,463	26
Trade receivables (Notes 4, 11 and 25)	5,640,616	2	3,787,393	1
Other receivables (Notes 4 and 11)	1,243,293	1	1,631,003	1
Current tax assets (Notes 4 and 27)	2,467	-	13,688	-
Inventories (Notes 4, 5, 12 and 33)	1,829,685	1	2,250,076	1
Other current assets (Note 19)	314,548	-	221,420	-
Total current assets	121,654,319	52	121,621,135	47
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	2,523,403	1	1,516,149	1
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	87,664,120	38	85,762,654	33
Financial assets at amortized cost - non-current (Notes 4 and 9)	532	-	25,615,944	10
Investments accounted for using the equity method (Notes 4 and 14)	3,703,363	2	2,930,670	1
Property, plant and equipment (Notes 4, 15 and 33)	11,860,443	5	12,772,462	5
Right-of-use assets (Notes 4 and 16)	976,443	-	968,308	-
Investment properties (Notes 4 and 17)	1,164,924	1	1,168,885	1
Intangible assets (Notes 4 and 18)	14,835	-	10,698	-
Goodwill (Notes 4 and 18)	167,211	-	-	-
Deferred tax assets (Notes 4 and 27)	2,890,174	1	3,900,308	2
Other non-current assets (Note 19)	1,021,182	-	112,568	-
Total non-current assets	111,986,630	48	134,758,646	53
TOTAL	\$ 233,640,949	100	\$ 256,379,781	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 20 and 32)	\$ 47,218,532	20	\$ 77,417,479	30
Contract liabilities - current (Notes 4 and 25)	26,130	-	12,264	-
Trade payables (Note 21)	2,189,170	1	1,452,455	1
Other payables (Note 22)	4,543,735	2	4,365,322	2
Dividends payable	5,102,731	2	3,401,820	1
Current tax liabilities (Notes 4 and 27)	2,995,693	1	5,432,719	2
Lease liabilities - current (Notes 4 and 16)	10,525	-	3,998	-
Other current liabilities (Note 22)	986,815	1	881,047	-
Total current liabilities	63,073,331	27	92,967,104	36
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Notes 4, 5 and 27)	5,850,844	3	5,301,423	2
Lease liabilities - non-current (Notes 4 and 16)	119,191	-	133,357	-
Net defined benefit liabilities - non-current (Notes 4 and 23)	6,538	-	6,543	-
Other non-current liabilities (Note 22)	15,212	-	12,300	-
Total non-current liabilities	5,991,785	3	5,453,623	2
Total liabilities	69,065,116	30	98,420,727	38
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 24)				
Share capital - ordinary shares	6,803,641	3	6,803,641	3
Capital surplus	17,878,365	8	17,877,080	7
Retained earnings				
Legal reserve	24,083,082	10	22,902,142	9
Special reserve	-	-	545,903	-
Unappropriated earnings	116,563,726	50	112,488,261	44
Total retained earnings	140,646,808	60	135,936,306	53
Other equity	919,839	-	(2,669,364)	(1)
Treasury shares	(1,672,820)	(1)	-	-
Total equity attributable to owners of the Company	164,575,833	70	157,947,663	62
NON-CONTROLLING INTERESTS	-	-	11,391	-
Total equity	164,575,833	70	157,959,054	62
TOTAL	\$ 233,640,949	100	\$ 256,379,781	100

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

(With Deloitte & Touche auditors' report dated February 24, 2025)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4 and 25)	\$ 18,084,188	100	\$ 18,073,884	100
OPERATING COSTS (Notes 12, 23 and 26)	<u>12,218,454</u>	<u>68</u>	<u>13,139,923</u>	<u>73</u>
GROSS PROFIT	<u>5,865,734</u>	<u>32</u>	<u>4,933,961</u>	<u>27</u>
OPERATING EXPENSES (Notes 23 and 26)				
Selling and marketing expenses	391,981	2	281,316	1
General and administrative expenses	1,121,831	6	1,777,396	10
Research and development expenses	<u>1,057,034</u>	<u>6</u>	<u>1,248,355</u>	<u>7</u>
Total operating expenses	<u>2,570,846</u>	<u>14</u>	<u>3,307,067</u>	<u>18</u>
PROFIT FROM OPERATIONS	<u>3,294,888</u>	<u>18</u>	<u>1,626,894</u>	<u>9</u>
NON-OPERATING INCOME AND EXPENSES (Notes 4, 14 and 26)				
Interest income	10,632,825	59	10,400,557	58
Other income	624,722	4	753,764	4
Foreign exchange gains, net	4,045,223	22	455,997	2
Other gains and losses	31,779	-	142,483	1
Interest expense	(1,331,698)	(7)	(1,191,213)	(7)
Share of profit or loss of associates	<u>193,046</u>	<u>1</u>	<u>104,565</u>	<u>1</u>
Total non-operating income and expenses	<u>14,195,897</u>	<u>79</u>	<u>10,666,153</u>	<u>59</u>
PROFIT BEFORE INCOME TAX	17,490,785	97	12,293,047	68
INCOME TAX EXPENSE (Notes 4 and 27)	<u>4,291,769</u>	<u>24</u>	<u>3,141,502</u>	<u>18</u>
NET PROFIT	<u>13,199,016</u>	<u>73</u>	<u>9,151,545</u>	<u>50</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Notes 14 and 24)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income	(93,980)	-	223,469	1

(Continued)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating the financial statements of foreign operations	\$ 10,246,078	56	\$ (744,256)	(4)
Unrealized (loss) gain on investments in debt instruments at fair value through other comprehensive income	(6,557,081)	(36)	94,202	1
Share of the other comprehensive income (loss) of associates accounted for using the equity method	<u>7,747</u>	<u>-</u>	<u>1,477</u>	<u>-</u>
Other comprehensive income (loss) for the year, net of income tax	<u>3,602,764</u>	<u>20</u>	<u>(425,108)</u>	<u>(2)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 16,801,780</u>	<u>93</u>	<u>\$ 8,726,437</u>	<u>48</u>
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	\$ 13,198,932	73	\$ 9,151,193	51
Non-controlling interests	<u>84</u>	<u>-</u>	<u>352</u>	<u>-</u>
	<u>\$ 13,199,016</u>	<u>73</u>	<u>\$ 9,151,545</u>	<u>51</u>
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	\$ 16,801,371	93	\$ 8,726,089	48
Non-controlling interests	<u>409</u>	<u>-</u>	<u>348</u>	<u>-</u>
	<u>\$ 16,801,780</u>	<u>93</u>	<u>\$ 8,726,437</u>	<u>48</u>
EARNINGS PER SHARE (Note 28)				
Basic	<u>\$ 19.40</u>		<u>\$ 13.33</u>	
Diluted	<u>\$ 19.38</u>		<u>\$ 13.32</u>	

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

(With Deloitte & Touche auditors' report dated February 24, 2025)

(Concluded)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company											
	Retained Earnings					Other Equity						
	Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total	Treasury Shares	Total	Non-controlling Interests	Total Equity
BALANCE AT JANUARY 1, 2023	\$ 7,144,671	\$ 18,771,534	\$ 22,354,680	\$ 16,961,466	\$ 102,803,702	\$ (2,001,758)	\$ (242,726)	\$ (2,244,484)	\$ -	\$ 165,791,569	\$ 11,043	\$ 165,802,612
Appropriation of the 2022 earnings (Note 24)												
Legal reserve	-	-	523,797	-	(523,797)	-	-	-	-	-	-	-
Special reserve	-	-	-	(14,716,983)	14,716,983	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(6,803,641)	-	-	-	-	(6,803,641)	-	(6,803,641)
Appropriation of six months ended June 30, 2023 earnings (Note 24)												
Legal reserve	-	-	23,665	-	(23,665)	-	-	-	-	-	-	-
Special reserve	-	-	-	(1,698,580)	1,698,580	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(3,401,820)	-	-	-	-	(3,401,820)	-	(3,401,820)
Changes from investments in associates accounted for using the equity method	-	353	-	-	996	-	-	-	-	1,349	-	1,349
Overdue unclaimed dividends of shareholders	-	952	-	-	-	-	-	-	-	952	-	952
Net profit for the year ended December 31, 2023	-	-	-	-	9,151,193	-	-	-	-	9,151,193	352	9,151,545
Other comprehensive income (loss) for the year ended December 31, 2023, net of income tax	-	-	-	-	-	(742,775)	317,671	(425,104)	-	(425,104)	(4)	(425,108)
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	9,151,193	(742,775)	317,671	(425,104)	-	8,726,089	348	8,726,437
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	(224)	-	224	224	-	-	-	-
Buy-back of ordinary shares (Note 24)	-	-	-	-	-	-	-	-	(6,366,835)	(6,366,835)	-	(6,366,835)
Cancellation of treasury shares (Note 24)	(341,030)	(895,759)	-	-	(5,130,046)	-	-	-	6,366,835	-	-	-
BALANCE AT DECEMBER 31, 2023	6,803,641	17,877,080	22,902,142	545,903	112,488,261	(2,744,533)	75,169	(2,669,364)	-	157,947,663	11,391	157,959,054
Appropriation of six months ended December 31, 2023 earnings (Note 24)												
Legal reserve	-	-	378,527	-	(378,527)	-	-	-	-	-	-	-
Special reserve	-	-	-	2,123,461	(2,123,461)	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(3,401,821)	-	-	-	-	(3,401,821)	-	(3,401,821)
Appropriation of six months ended June 30, 2023 earnings (Note 24)												
Legal reserve	-	-	802,413	-	(802,413)	-	-	-	-	-	-	-
Special reserve	-	-	-	(2,669,364)	2,669,364	-	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(5,102,731)	-	-	-	-	(5,102,731)	-	(5,102,731)
Changes from investments in associates accounted for using the equity method	-	57	-	-	2,886	-	-	-	-	2,943	-	2,943
Overdue unclaimed dividends of shareholders	-	1,228	-	-	-	-	-	-	-	1,228	-	1,228
Net profit for the year ended December 31, 2024	-	-	-	-	13,198,932	-	-	-	-	13,198,932	84	13,199,016
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	10,253,500	(6,651,061)	3,602,439	-	3,602,439	325	3,602,764
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	13,198,932	10,253,500	(6,651,061)	3,602,439	-	16,801,371	409	16,801,780
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	13,236	-	(13,236)	(13,236)	-	-	-	-
Buy-back of ordinary shares (Note 24)	-	-	-	-	-	-	-	-	(1,672,820)	(1,672,820)	-	(1,672,820)
Decrease in non-controlling interest	-	-	-	-	-	-	-	-	-	-	(11,800)	(11,800)
BALANCE AT DECEMBER 31, 2024	\$ 6,803,641	\$ 17,878,365	\$ 24,083,082	\$ -	\$ 116,563,726	\$ 7,508,967	\$ (6,589,128)	\$ 919,839	\$ (1,672,820)	\$ 164,575,833	\$ -	\$ 164,575,833

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

(With Deloitte & Touche auditors’ report dated February 24, 2025)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 17,490,785	\$ 12,293,047
Adjustments for:		
Depreciation expense	1,861,737	2,755,327
Amortization expense	13,948	24,509
Net gain on financial instruments at fair value through profit or loss	(65,467)	(45,461)
Interest expense	1,331,698	1,191,213
Net loss on disposal of financial assets	88,927	2,872
Interest income	(10,632,825)	(10,400,557)
Dividend income	(387,897)	(69,627)
Share of (profit) loss of associates	(193,046)	(104,565)
Gain on disposal of property, plant and equipment	(876,091)	(409,904)
Unrealized loss(gain) on foreign currency exchange	(2,969,141)	2,257,470
Changes in operating assets and liabilities		
Trade receivables	(1,692,558)	5,802,215
Other receivables	(10,324)	(28,354)
Inventories	302,016	858,353
Other current assets	(286,945)	(449,176)
Contract liabilities	7,843	(30,539)
Trade payables	670,315	(1,259,234)
Other payables	(104,709)	(799,707)
Other current liabilities	33,690	40,159
Net defined benefit liabilities	(5)	(26)
Cash generated from operations	4,581,951	11,628,015
Dividends received	387,892	69,626
Income tax paid	(5,241,873)	(2,517,109)
Net cash (used in) generated from operating activities	(272,030)	9,180,532
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at fair value through other comprehensive income	(8,177,637)	(84,766,385)
Proceeds from sale of financial at fair value through other comprehensive income	1,444,493	285,674
Purchase of financial assets at amortized cost	(235,129,316)	(286,520,547)
Proceeds from sale of financial assets at amortized cost	278,783,861	334,317,118
Purchase of financial assets at fair value through profit or loss	(1,050,203)	(506,715)
Proceeds from disposal of financial assets at fair value through profit or loss	74,487	110,201
Acquisition of investments accounted for using the equity method	(736,884)	(744,740)
Payments for property, plant and equipment	(1,369,753)	(403,419)
Proceeds from disposal of property, plant and equipment	889,022	411,841
Increase in refundable deposits	(7,175)	(64)
Decrease in refundable deposits	3,444	12,993
Payments for intangible assets	(112,854)	(8,577)

(Continued)

CATCHER TECHNOLOGY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
Payments for investment properties	\$ -	\$ (466,967)
Interest received	11,035,086	7,898,704
Dividends received from associates	<u>172,299</u>	<u>113,005</u>
Net cash generated from (used in) investing activities	<u>45,818,870</u>	<u>(30,267,878)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	799,414,204	730,398,000
Repayments of short-term borrowings	(829,408,032)	(709,575,793)
Proceeds from guarantee deposits received	239,016	12,133
Refunds of guarantee deposits received	(223,433)	(16,125)
Repayment of the principal portion of lease liabilities	(3,181)	(6,329)
Cash dividends paid	(6,803,641)	(6,803,641)
Payments for buy-back of ordinary shares	(1,307,193)	(6,366,835)
Interest paid	(1,323,024)	(1,184,944)
Decrease in non-controlling interests	(11,800)	-
Proceeds from unclaimed dividends	<u>1,228</u>	<u>952</u>
Net cash (used in) generated from financing activities	<u>(39,425,856)</u>	<u>6,457,418</u>
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	<u>1,780,437</u>	<u>(454,126)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	7,901,421	(15,084,054)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>42,462,866</u>	<u>57,546,920</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 50,364,287</u>	<u>\$ 42,462,866</u>

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

(With Deloitte & Touche auditors' report dated February 24, 2025)

(Concluded)

Independent Auditors' Report

The Board of Directors and Shareholders
Catcher Technology Co., Ltd.

Opinion

We have audited the accompanying parent company only financial statements of Catcher Technology Co., Ltd. (the “Company”), which comprise the parent company only balance sheets as of December 31, 2024 and 2023, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the “parent company only financial statements”).

In our opinion, based on our audits and the report of other auditors (refer to the Other Matter paragraph), 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, 2024 and 2023, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2024. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter identified in the parent company only financial statements for the year ended December 31, 2024 is as follows:

Due to the significant change in sales amount or other specific characteristics of specific customers, we considered the materiality of this to the parent company only financial statements as well as the regulations in the auditing standards regarding the presumed significant risk in revenue recognition; thus, we deemed the authenticity of revenue recognition from the customers as a key audit matter.

The main audit procedures that we performed in regard to this key audit matter include:

1. We obtained an understanding of and tested the effectiveness of the design and implementation of the main internal control related to the sales revenue of the specific customers.
2. We selected appropriate samples from the subsidiary ledger of sales of the customers mentioned above, and we verified the occurrence of the sales and checked the documents and payment status related to the sales revenue. We also checked for any anomalies existing in the sales counterparties and the payment recipients.

Other Matter

We did not audit the financial statements of some investees accounted for using the equity method included in the financial statements of the Company, as of and for the years ended December 31, 2024 and 2023, but such statements were audited by other auditors. Our opinion, insofar as it relates to the amounts included for some investees accounted for using the equity method, the share of profit of subsidiaries and associates, and the amount of comprehensive income of subsidiaries and associates, is based solely on the reports of other auditors. The total investments in these investees accounted for using the equity method were NT\$5,091,516 thousand and NT\$3,670,650 thousand, accounting for 2.31% and 1.5%, of the total assets as of December 31, 2024 and 2023, respectively; the amount of share of comprehensive income of subsidiaries and associates were NT\$255,072 thousand and NT\$118,154 thousand, accounting for 1.52% and 1.35% of the Company's comprehensive income for the years ended December 31, 2024 and 2023, respectively.

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

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

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

Those charged with governance, including the audit 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 about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud

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

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any

significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2024 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Hung-Ju Liao and Chang-Chun Wu.

Deloitte & Touche
Taipei, Taiwan
Republic of China
February 24, 2025

Notice to Readers

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

For the convenience of readers, the independent auditors' report and the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and parent company only financial statements shall prevail.

CATCHER TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	December 31, 2024		December 31, 2023	
	Amount	%	Amount	%
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents (Notes 4 and 6)	\$ 2,597,338	1	\$ 7,158,675	3
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	-	-	75,328	-
Financial assets at amortized cost - current (Notes 4, 9 and 30)	34,326,044	16	35,372,805	15
Trade receivables (Notes 4, 10 and 23)	1,256,678	1	980,429	-
Other receivables (Notes 4 and 10)	164,246	-	430,429	-
Other receivables from related parties (Notes 4 and 29)	448,651	-	5,464	-
Inventories (Notes 4, 5, 11 and 31)	722,116	-	852,742	-
Other current assets (Note 17)	54,799	-	27,540	-
Total current assets	39,569,872	18	44,903,412	18
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4 and 7)	161,624	-	-	-
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	49,124	-	57,348	-
Financial assets at amortized cost - non-current (Notes 4 and 9)	232	-	25,555,944	11
Investments accounted for using the equity method (Notes 4 and 12)	173,580,234	79	166,393,227	68
Property, plant and equipment (Notes 4, 13, 29 and 31)	5,002,520	2	5,223,925	2
Right-of-use assets (Notes 4 and 14)	150,226	-	172,412	-
Investment properties (Notes 4 and 15)	1,164,924	1	1,168,885	1
Intangible assets (Notes 4 and 16)	10,843	-	9,295	-
Deferred tax assets (Notes 4 and 25)	367,736	-	865,808	-
Other non-current assets (Note 17)	45,943	-	71,747	-
Total non-current assets	180,533,406	82	199,518,591	82
TOTAL	<u>\$ 220,103,278</u>	<u>100</u>	<u>\$ 244,422,003</u>	<u>100</u>
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 18 and 30)	\$ 42,460,000	19	\$ 73,040,000	30
Contract liabilities - current (Notes 4 and 23)	26,130	-	12,264	-
Trade payables (Note 19)	206,982	-	203,379	-
Trade payables to related parties (Notes 19 and 29)	11,418	-	4,148	-
Dividends payable	5,102,731	2	3,401,820	1
Other payables (Note 20)	2,550,857	1	2,421,412	1
Other payables to related parties (Note 29)	4,395	-	40,042	-
Current tax liabilities (Notes 4 and 25)	2,905,059	2	5,385,907	2
Lease liabilities - current (Notes 4 and 14)	2,926	-	3,998	-
Other current liabilities (Note 20)	14,894	-	10,960	-
Total current liabilities	53,285,392	24	84,523,930	34
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Notes 4, 5 and 25)	2,110,316	1	1,798,210	1
Lease liabilities - non-current (Notes 4 and 14)	115,147	-	133,357	-
Net defined benefit liabilities - non-current (Notes 4 and 21)	6,538	-	6,543	-
Other non-current liabilities (Note 20)	10,052	-	12,300	-
Total non-current liabilities	2,242,053	1	1,950,410	1
Total liabilities	55,527,445	25	86,474,340	35
EQUITY (Note 22)				
Share capital - ordinary shares	6,803,641	3	6,803,641	3
Capital surplus	17,878,365	8	17,877,080	7
Retained earnings				
Legal reserve	24,083,082	11	22,902,142	10
Special reserve	-	-	545,903	-
Unappropriated earnings	116,563,726	53	112,488,261	46
Total retained earnings	140,646,808	64	135,936,306	56
Other equity	919,839	1	(2,669,364)	(1)
Treasury shares	(1,672,820)	(1)	-	-
Total equity	164,575,833	75	157,947,663	65
TOTAL	<u>\$ 220,103,278</u>	<u>100</u>	<u>\$ 244,422,003</u>	<u>100</u>

The accompanying notes are an integral part of the standalone financial statements.

(With Deloitte & Touche auditors' report dated February 24, 2025)

CATCHER TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
OPERATING REVENUE (Notes 4, 23 and 29)	\$ 4,500,834	100	\$ 4,658,177	100
OPERATING COSTS (Notes 11, 21, 24 and 29)	<u>3,793,098</u>	<u>84</u>	<u>4,260,520</u>	<u>92</u>
GROSS PROFIT	<u>707,736</u>	<u>16</u>	<u>397,657</u>	<u>8</u>
OPERATING EXPENSES (Notes 21 and 24)				
Selling and marketing expenses	91,888	2	99,071	2
General and administrative expenses	299,150	7	345,150	7
Research and development expenses	<u>350,130</u>	<u>8</u>	<u>396,212</u>	<u>9</u>
Total operating expenses	<u>741,168</u>	<u>17</u>	<u>840,433</u>	<u>18</u>
LOSS FROM OPERATIONS	<u>(33,432)</u>	<u>(1)</u>	<u>(442,776)</u>	<u>(10)</u>
NON-OPERATING INCOME AND EXPENSES (Notes 4, 12, 24 and 29)				
Interest income	3,138,869	70	3,550,057	76
Other income	18,058	-	14,868	1
Foreign exchange gains, net	3,828,579	85	85,990	2
Other gains and losses	26,429	1	(5,257)	-
Interest expense	(1,143,488)	(25)	(1,158,711)	(25)
Share of profit of subsidiaries and associates	<u>10,625,251</u>	<u>236</u>	<u>9,323,474</u>	<u>200</u>
Total non-operating income and expenses	<u>16,493,698</u>	<u>367</u>	<u>11,810,421</u>	<u>254</u>
PROFIT BEFORE INCOME TAX	16,460,266	366	11,367,645	244
INCOME TAX EXPENSE (Notes 4 and 25)	<u>3,261,334</u>	<u>73</u>	<u>2,216,452</u>	<u>48</u>
NET PROFIT	<u>13,198,932</u>	<u>293</u>	<u>9,151,193</u>	<u>196</u>
OTHER COMPREHENSIVE INCOME (LOSS) (Note 22)				
Items that will not be reclassified subsequently to profit or loss:				
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income	(8,224)	-	18	-

(Continued)

CATCHER TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2024		2023	
	Amount	%	Amount	%
Share of the other comprehensive income (loss) of subsidiaries accounted for using the equity method				
Unrealized (loss) gain on investments in equity instruments at fair value through other comprehensive income	\$ (85,756)	(2)	\$ 223,451	5
	<u>(93,980)</u>	<u>(2)</u>	<u>223,469</u>	<u>5</u>
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating the financial statements of foreign operations	10,245,753	228	(744,252)	(16)
Share of the other comprehensive income (loss) of associates	(6,549,334)	(146)	95,679	2
	<u>3,696,419</u>	<u>82</u>	<u>(648,573)</u>	<u>(14)</u>
Other comprehensive income (loss) for the year, net of income tax	<u>3,602,439</u>	<u>80</u>	<u>(425,104)</u>	<u>(9)</u>
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>\$ 16,801,371</u>	<u>373</u>	<u>\$ 8,726,089</u>	<u>187</u>
EARNINGS PER SHARE (Note 26)				
Basic	\$ 19.40		\$ 13.33	
Diluted	\$ 19.38		\$ 13.32	

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

(With Deloitte & Touche auditors' report dated February 24, 2025)

(Concluded)

CATCHER TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STANDALONE STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2024 AND 2023
(In Thousands of New Taiwan Dollars)

	Retained Earnings					Other Equity		Total	Treasury shares	Total Equity
	Share Capital	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income			
BALANCE AT JANUARY 1, 2023	\$ 7,144,671	\$ 18,771,534	\$ 22,354,680	\$ 16,961,466	\$ 102,803,702	\$ (2,001,758)	\$ (242,726)	\$ (2,244,484)	\$ -	\$ 165,791,569
Appropriation of the 2022 earnings (Note 22)										
Legal reserve	-	-	523,797	-	(523,797)	-	-	-	-	-
Special reserve	-	-	-	(14,716,983)	14,716,983	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(6,803,641)	-	-	-	-	(6,803,641)
Appropriation of six months ended June 30, 2023 earnings (Note 22)										
Legal reserve	-	-	23,665	-	(23,665)	-	-	-	-	-
Special reserve	-	-	-	(1,698,580)	1,698,580	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(3,401,820)	-	-	-	-	(3,401,820)
Changes from investments in associates accounted for using equity method	-	353	-	-	996	-	-	-	-	1,349
Overdue unclaimed dividends of shareholders	-	952	-	-	-	-	-	-	-	952
Net profit for the year ended December 31, 2023	-	-	-	-	9,151,193	-	-	-	-	9,151,193
Other comprehensive income (loss) for the year ended December 31, 2023, net of income tax	-	-	-	-	-	(742,775)	317,671	(425,104)	-	(425,104)
Total comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	9,151,193	(742,775)	317,671	(425,104)	-	8,726,089
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	(224)	-	224	224	-	-
Buy-back of ordinary shares (Note 22)	-	-	-	-	-	-	-	-	(6,366,835)	(6,366,835)
Cancellation of treasury shares (Note 22)	(341,030)	(895,759)	-	-	(5,130,046)	-	-	-	6,366,835	-
BALANCE AT DECEMBER 31, 2023	6,803,641	17,877,080	22,902,142	545,903	112,488,261	(2,744,533)	75,169	(2,669,364)	-	157,947,663
Appropriation of six months ended December 31, 2023 earnings (Note 22)										
Legal reserve	-	-	378,527	-	(378,527)	-	-	-	-	-
Special reserve	-	-	-	2,123,461	(2,123,461)	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(3,401,821)	-	-	-	-	(3,401,821)
Appropriation of six months ended June 30, 2024 earnings (Note 22)										
Legal reserve	-	-	802,413	-	(802,413)	-	-	-	-	-
Special reserve	-	-	-	(2,669,364)	2,669,364	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(5,102,731)	-	-	-	-	(5,102,731)
Changes from investment in associates accounted for using equity method	-	57	-	-	2,886	-	-	-	-	2,943
Overdue unclaimed dividends of shareholders	-	1,228	-	-	-	-	-	-	-	1,228
Net profit for the year ended December 31, 2024	-	-	-	-	13,198,932	-	-	-	-	13,198,932
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	10,253,500	(6,651,061)	3,602,439	-	3,602,439
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	13,198,932	10,253,500	(6,651,061)	3,602,439	-	16,801,371
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	13,236	-	(13,236)	(13,236)	-	-
Buy-back of ordinary shares (Note 22)	-	-	-	-	-	-	-	-	(1,672,820)	(1,672,820)
BALANCE AT DECEMBER 31, 2024	\$ 6,803,641	\$ 17,878,365	\$ 24,083,082	\$ -	\$ 116,563,726	\$ 7,508,967	\$ (6,589,128)	\$ 919,839	\$ (1,672,820)	\$ 164,575,833

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

(With Deloitte & Touche auditors’ report dated February 24, 2025)

CATCHER TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 16,460,266	\$ 11,367,645
Adjustments for:		
Depreciation expense	552,489	702,646
Amortization expense	13,329	17,071
(Gain) loss on financial assets at fair value through profit or loss	(26,625)	5,069
Interest expense	1,143,488	1,158,711
Interest income	(3,138,869)	(3,550,057)
Dividend income	(7,143)	(8,853)
Share of profit of subsidiaries and associates	(10,625,251)	(9,323,474)
Gain on disposal of property, plant and equipment	(25,507)	(7,255)
Unrealized (gain) loss on foreign currency exchange	(2,968,972)	2,273,132
Changes in operating assets and liabilities		
Trade receivables	(276,249)	928,447
Other receivables	(4,641)	(8,946)
Other receivables from related parties	67,108	23,462
Inventories	130,626	339,742
Other current assets	(54,687)	7,058
Contract liabilities	13,866	(30,539)
Trade payables	3,603	(101,271)
Trade payables to related parties	7,270	(26,266)
Other payables	(314,356)	(677,363)
Other payables to related parties	5,948	2,902
Other current liabilities	3,935	(5,999)
Net defined benefit liabilities	(5)	(26)
Cash generated from operations	959,623	3,085,836
Dividends received	12,190,970	7,224,979
Income tax paid	(4,610,328)	(896,207)
Net cash generated from operating activities	<u>8,540,265</u>	<u>9,414,608</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of financial assets at amortized cost	(145,782,235)	(190,286,657)
Proceeds from sale of financial assets at amortized cost	175,353,839	175,967,434
Purchase of financial assets at fair value through profit or loss	(133,162)	-
Proceeds from disposal of financial assets at fair value through profit or loss	74,487	108,343
Acquisitions of investments accounted for using the equity method	(5,436,277)	(2,306,000)
Payments for property, plant and equipment	(341,429)	(96,721)
Proceeds from disposal of property, plant and equipment	21,218	1,022
Increase in refundable deposits	(2,146)	-
Decrease in refundable deposits	2,762	12,930
Increase in other receivables from related parties	(441,115)	-
		(Continued)

CATCHER TECHNOLOGY CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 (In Thousands of New Taiwan Dollars)

	2024	2023
Payments for intangible assets	\$ (7,563)	\$ (7,100)
Payments for investment properties	-	(466,967)
Interest received	<u>3,436,628</u>	<u>3,311,940</u>
Net cash generated from (used in) investing activities	<u>26,745,007</u>	<u>(13,761,776)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	791,290,000	730,398,000
Repayments of short-term borrowings	(821,870,000)	(714,054,000)
Proceeds from guarantee deposits received	1,570	6,505
Refunds of guarantee deposits received	(2,936)	(3,401)
Decrease in other payables to related parties	(5,799)	-
Repayment of the principal portion of lease liabilities	(3,181)	(6,329)
Cash dividends paid	(6,803,641)	(6,803,641)
Payments for buy-back of ordinary shares	(1,307,193)	(6,366,835)
Interest paid	(1,146,657)	(1,160,181)
Proceeds from unclaimed dividends	<u>1,228</u>	<u>952</u>
Net cash (used in) generated from financing activities	<u>(39,846,609)</u>	<u>2,011,070</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(4,561,337)	(2,336,098)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	<u>7,158,675</u>	<u>9,494,773</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>\$ 2,597,338</u>	<u>\$ 7,158,675</u>

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

(With Deloitte & Touche auditors' report dated February 24, 2025)

(Concluded)

ATTACHMENT VII

Comparison for the Amendment to the Articles of Incorporation

After amendment	Before amendment	Remark
<p>Article 18-1:</p> <p>If the Company makes a profit for the current year, it shall pay no less than one percent of the profit as employee's compensation; <u>out of this amount no less than ten percent shall be distributed to junior staff.</u> The Board of Directors shall decide to distribute it in the form of stocks or cash, and the recipients of such distribution may include employees of affiliated or subsidiary companies who meet certain criteria, which shall be determined by the Board of Directors. In addition, the Company may allocate up to one percent of the aforementioned profit as Directors' remuneration, subject to resolution by the Board of Directors. Reports on the allocation of employees' compensation and Directors' remuneration shall be presented at general meetings of shareholders. However, when the Company still has accumulated losses, it shall first reserve an amount for offsetting the losses before allocating employees' compensation and Directors' remuneration in accordance with the aforementioned ratios.</p> <p>(Paragraph 2 is abridged)</p>	<p>Article 18-1:</p> <p>If the Company makes a profit for the current year, it shall pay no less than one percent of the profit as employee's compensation. The Board of Directors shall decide to distribute it in the form of stocks or cash, and the recipients of such distribution may include employees of affiliated or subsidiary companies who meet certain criteria, which shall be determined by the Board of Directors. In addition, the Company may allocate up to one percent of the aforementioned profit as Directors' remuneration, subject to resolution by the Board of Directors. Reports on the allocation of employees' compensation and Directors' remuneration shall be presented at general meetings of shareholders. However, when the Company still has accumulated losses, it shall first reserve an amount for offsetting the losses before allocating employees' compensation and Directors' remuneration in accordance with the aforementioned ratios.</p> <p>(Paragraph 2 is abridged)</p>	<p>This provision is amended in conjunction with Paragraph 6, Article 14 of the Securities and Exchange Act.</p>
<p>Article 20:</p> <p>This charter was enacted on September 19, 1984.</p> <p>(The first to the thirty-first amendments are abridged)</p> <p><u>The thirty-second amendment was made on May 27, 2025.</u></p>	<p>Article 20:</p> <p>This charter was enacted on September 19, 1984.</p> <p>(The first to the thirty-first amendments are abridged)</p>	<p>Amendment date was recorded to maintain the traceability.</p>

ATTACHMENT VIII

Catcher Technology Co., Ltd.

List of Director (including Independent Director) Candidates

List of Director Candidates (Nominated by the Board of Directors)

Category	Name	Educational Background and Work Experience	Shares Held
Director	Shui Shu Hung	<p><u>Educational Background:</u> Department of Medicine, National Taiwan University</p> <p><u>Current Position:</u> Chairman of Catcher Technology Co., Ltd. (2474.TW) Chairman of Kai Yi Investment Co., Ltd. Independent director/Audit Committee Member/Remuneration Committee Member of Compal Electronics, Inc. (2324.TW)</p> <p><u>Work Experience:</u> Chairman of Catcher Technology Co., Ltd. (2474.TW) Chairman of Kai Yi Investment Co., Ltd.</p>	10,704,834
Director	Tien Szu Hung	<p><u>Educational Background:</u> High School</p> <p><u>Current Position:</u> President and Director of Catcher Technology Co., Ltd. (2474.TW) Chairman of Chia Wei Investment Co., Ltd.</p> <p><u>Work Experience:</u> President and Director of Catcher Technology Co., Ltd. (2474.TW) Chairman of Chia Wei Investment Co., Ltd.</p>	10,661,889
Director	Representative of Yong Yu Investment Co., Ltd.: Su Huei Kuo	<p><u>Educational Background:</u> Department of French, Chinese Culture University</p> <p><u>Current Position:</u> Chairman & President of Wei Chih Steel Industrial Co., Ltd. (2028.TW) President of Uni-Soleil Enterprise Co., Ltd.</p> <p><u>Work Experience:</u> Chairman & President of Wei Chih Steel Industrial Co., Ltd. (2028.TW) President of Uni-Soleil Enterprise Co., Ltd.</p>	10,283,871
Director	Mon Huan Lei	<p><u>Educational Background:</u> Department of Medicine, National Taiwan University</p> <p><u>Current Position:</u> Director of Catcher Technology Co., Ltd. (2474.TW) Vice President/Decision Member/Director/Cardiovascular Center attending physician of Lotung Poh-Ai Hospital</p> <p><u>Work Experience:</u> Chief Resident/Adjunct Lecturer/Adjunct Attending Physician of National Taiwan University Hospital</p>	0
Independent Director	Wen Che Tseng	<p><u>Educational Background:</u> Bachelor of Business Administration (Major in Accounting), Soochow University EMBA, National Cheng Kung University</p> <p><u>Current Position:</u> Independent Director/Audit Committee Member/Remuneration Committee Member of Catcher Technology Co., Ltd. (2474.TW) Independent Director/Audit Committee Member/Remuneration Committee Member of Hua Yu Lien Development Co., Ltd. (1436.TW) Independent Director/Audit Committee Member/Remuneration Committee Member of Goldsun Building Materials Co., Ltd. (2504.TW) Independent Director/Audit Committee Member/Remuneration Committee Member of Tung Mung Development Co., Ltd. (1480.TW) Supervisor of Chinese Professional Management Association of Tainan</p> <p><u>Work Experience:</u> Vice President of Taxation Department/Director of Deloitte & Touche</p>	0

Category	Name	Educational Background and Work Experience	Shares Held
Independent Director	Tsorng-Juu Liang	<p><u>Educational Background:</u> Ph.D. in Electrical Engineering, University of Missouri</p> <p><u>Current Position:</u> Distinguished Professor, Department of Electrical Engineering, National Cheng Kung University Director, Electrical Power Engineering Division, National Science and Technology Council Director, DELTA-NCKU Joint Research Center Director, LITEON-NCKU Joint Research Center President of Taiwan Power Electronics Association Director of Green Energy Electronics Research Center, National Cheng Kung University Independent Director/Audit Committee Member/Remuneration Committee Member of Catcher Technology Co., Ltd. (2474.TW) Independent Director/Audit Committee Member/Remuneration Committee Member of Wellsun Inc. (6988.TW)</p> <p><u>Work Experience:</u> Vice Dean, College of Electrical Engineering and Computer Science, National Cheng Kung University Deputy Director, Center for Promotion of Engineering and Technology, Ministry of Science and Technology</p>	0
Independent Director	Wen Hsiung Chan**	<p><u>Educational Background:</u> MBA, Department of International Business, National Taiwan University</p> <p><u>Current Position</u> (Note): Chairman of Advanced Echem Materials Co., Ltd. (4749.TW) Director Representative of Advanced Echem Materials (Japan)* Independent Director/Audit Committee Member/Remuneration Committee Member of Nien Hsing Textile Co., Ltd. (1451.TW) Independent Director/Audit Committee Member/Remuneration Committee Member of Champion Microelectronic Corp. (3257.TW) Independent director/Audit Committee Member/Remuneration Committee Member of Biostar Microtech International Corp. (2399.TW) Director Representative of Sunplus Technology Co., Ltd. (2401.TW) Director Representative of iCatch Technology, Inc. (6695.TW) Director Representative of Ability Enterprise Co., Ltd. (2374.TW) Director Representative of Hiyes International Co., Ltd. (2348.TW) Director Representative of Oleader Technologies Co., Ltd.* Director Representative of SCIWIN Laboratories Co., Ltd.* Director Representative of TSS Holdings Ltd (II) Director of Fine Ace Asset Management Co. Ltd.</p> <p><u>Work Experience:</u> Head of Research Department of Barits Securities Co., Ltd. Chief of Investment Department of Paradigm Asset Management Co., Ltd.</p>	0

Note:

*Subsidiaries or group affiliates of Advanced Echem Materials Co., Ltd.

**As a nominee for the position of non-executive director, Mr. Chan's profound industry knowledge, strong ties to the semiconductor sector, and extensive network in capital markets – particularly through his leadership at Advanced Echem Materials Co., Ltd., a key supplier to TSMC (2330.TW) – provide indispensable guidance to Catcher Technology's strategic transformation and are of critical importance.

Cautious of board members' availability to fulfill their fiduciary duties, the independent Board members of Catcher Technology as well as the Chairman of the Board have engaged with all candidates to review their external appointments upon their nomination. The Company is well aware of investors' policies regarding time commitments and external mandates. As a result, all Board members, including Wen-Hsiung Chan are reviewing their current commitments, to make sure they can dedicate the necessary time and fulfill their duties towards the shareholders of the Company. Adjustments will be made to align with shareholders' policies.

Notably, any mandate in excess of a total of five non-independent director mandates at listed companies, with stricter limits for any executive officer at listed companies, will be subject to adjustments.

List of Director Candidates

(Nominated by the Shareholders Holding More than 1% of the Company's Shares)

Category	Name	Educational Background and Work Experience	Shares Held
Director	Allen Wang	<p><u>Educational Background:</u> MA, Columbia University, New York, NY, USA B. Tech, British Columbia Institute of Technology, BC, Canada</p> <p><u>Current Position:</u> CEO & Director, TIH Investment Management owned by TIH Limited (T55.SI) Adjunct Associate Professor, Institute of Global Asset Management, International Institute of Financial Studies, National Sun Yat-sen University</p> <p><u>Work Experience:</u> Chartered Financial Analyst (CFA) Charter Holder The Seabury Group, New York & New Jersey-Investment Banker DB Zwiirn Asia Partners, Hong Kong & Singapore-Vice President Credit Asia Capital, Singapore-Vice President Argyle Street Management-Managing Director Beijing West Smart Mobility Zhangjiakou Automotive Electronics Co., Ltd-Director CEI Limited, Singapore-Director</p>	0
Independent Director	Foreky Wong	<p><u>Educational Background:</u> Bachelor of Business (Professional Accountancy with Extended Major) Queensland University of Technology, Australia</p> <p><u>Current Position:</u> Independent Non-executive Director, Beijing West Industries International Limited (2339.HK) Independent Non-executive Director, Anilana Hotels and Properties PLC (CSE: ANIL) Founding Partner & Director, Fortune Ark Restructuring Limited Director& Founding Partner, Arknight Fellow member of HKICPA Member of CFA Society Hong Kong Member of Restructuring and Insolvency Faculty</p> <p><u>Work Experience:</u> Managing Director, FTI Consulting (NYSE: FCN) Certified Public Accountants</p>	0
Independent Director	Andrew C.Hsu	<p><u>Educational Background:</u> Ph.D.in Law, National Chung Cheng University LL.M., UC Berkeley</p> <p><u>Current Position:</u> Independent Director, TOPOINT TECHNOLOGY CO., LTD (8021.TW) Independent Director, SyneuRx International (Taiwan) Corp. (6575.TW) Managing Partner, LexPro Attorneys-at-Law Chairman, San Ying Family Office Co., Ltd Director, Taiwan Law Foundation Director, Hwa Kang Law Foundation Adjunct Professor, National Chung-Cheng University President, Taiwan Property and Economic Law Institute Chairman, Private International Law Committee of Taiwan Bar Association</p> <p><u>Work Experience:</u> Director, COTA Commercial Bank(5830.TW) Judge, Taiwan Chiayi District Court Partner, Baker & McKenzie Taipei Office Senior Visiting Scholar, Duke University, University of California, Berkeley President, Taiwan Medical and Health Association Member of Administrative Litigation Committee, Ministry of Examination Member, Examination Affairs Committee of Taiwan Bar Examination Member, Military Injustice Petitions Committee Director, Criminal Procedure Committee of Taiwan Bar Association</p>	0

Category	Name	Educational Background and Work Experience	Shares Held
Independent Director	Kee Way Lim (Irwin)	<p><u>Educational Background:</u> Master of Science in Management from the Imperial College, University of London Bachelor of Science in Industrial Engineering from Columbia University in the City of New York</p> <p><u>Current Position:</u> Independent Director and Chairman of Nominating Committee, LHT HOLDINGS LTD (BEI.SI) Independent Director and Chairman of Audit Committee, Pacific Radiance Ltd (RXS.SI) Lead Independent Director and Chairman of Nominating Committee, GS Holdings Limited (43A.SI) Chief Investment Officer, Capital Asia Investments Owner & Managing Director, Inflexion Ventures Pte Ltd</p> <p><u>Work Experience:</u> Chief Financial Officer, Novo Tellus Alpha Acquisition (SPAC) (NTA.SI) Lead Independent Director and Chairman of Audit Committee, MS Holdings Limited (40U.SI) Lead Independent Director and Chairman of Audit Committee, Lifebrandz Ltd. (1D3.SI) Non Executive Director, Novoflex Group Operating Partner and CFO, Novo Tellus Capital Partners Group Chief Financial Officer, UTAC Group Group VP-Corporate Development, UTAC Group Independent Director and Chairman of Remuneration Committee, Centillion Environmental & Recycling Ltd (now Metech International Ltd) Executive Director, Asia Vest Partners Associate Director, Murray Johnstone Private Equity Senior Development Officer, Singapore Economic Development Board</p>	0

ATTACHMENT IX

Non-Competent Content for the Candidates of Directors

Candidate Title	Name	Companies Concurrently Invested or Operated by the Candidates	Job Title
Director	Shui Shu Hung	Naomag International Co., Ltd.	Director Representative
		Gigamag Co., Ltd.	Director Representative
		Stella International Co., Ltd.	Director Representative
		Uranus International Co., Ltd.	Director
		Kai Yi Investment Co., Ltd.	Chairman
		Compal Electronics, Inc.	Independent Director
Director	Tien Szu Hung	Chia-Wei Investment Co., Ltd.	Chairman
		Catcher Technology (Suqian, China)	President
		Vito Technology (Suqian, China)	President
		Arcadia Technology (Suqian, China)	President
		Envio Technology (Suqian, China)	President
Director	Representative of Yong Yu Investment Co., Ltd.: Su-Huei Kuo	Wei Chih Steel Industrial Co., Ltd.	Chairman & President
		Uni-Soleil Enterprise Co., Ltd.	President
Independent Director	Wen Che Tseng	Hua Yu Lien Development Co., Ltd.	Independent Director
		Goldsun Building Materials Co., Ltd.	Independent Director
		Tung Mung Development Co., Ltd.	Independent Director
Independent Director	Tsorng Juu Liang	Wellsun Inc.	Independent Director
Independent Director	Wen Hsiung Chan	Advanced Echem Materials Co., Ltd.	Chairman
		Director Representative of Sunplus Technology Co., Ltd.	Director Representative
		iCatch Technology, Inc.	Director Representative
		Ability Enterprise Co., Ltd.	Director Representative
		Hiyes International Co., Ltd.	Director Representative
		SCIWIN Laboratories Co., Ltd.	Director Representative
		Oleader Technologies Co., Ltd.	Director Representative
		TSS Holdings Ltd (II)	Director Representative
		Advanced Echem Materials Co., Ltd. (Japan)	Director Representative
		Nien Hsing Textile Co., Ltd.	Independent Director
		Biostar Microtech International Corp.	Independent Director
		Champion Microelectronic Corp.	Independent Director
		Fine Ace Asset Management Co. Ltd.	Director

APPENDIX I

Catcher Technology Co., Ltd.

Articles of Incorporation

Chapter 1: General Provisions

Article 1

The Company is organized as a company limited by shares and permanently existing in accordance with the Company Act of the Republic of China (the “Company Act”); its English name is Catcher Technology Co., Ltd.

Article 2

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

1. CA01090 Aluminum molding business
2. CA01150 Magnesium molding business
3. CA01990 Other non-metal business
4. CC01110 Computer and peripheral manufacturing business
5. CB01010 Machinery and equipment manufacturing business
6. F401010 International trade business
7. CA02080 Metal forging business
8. CB01990 Other mechanical manufacturing business
9. C805050 Industrial plastic manufacturing business
10. CA04010 Surface treatment business
11. CQ01010 Mode manufacturing business
12. F108031 Medical equipment wholesale business
13. F208031 Medical equipment retail business
14. CF01011 Medical equipment manufacturing business
15. I301010 Information software service business
16. ZZ99999 Except for the permitted businesses, the Company may engage in other businesses not prohibited or restricted by laws or regulations

Article 2-1

To meet the operational needs, the Company may provide endorsements/guarantees to external parties in accordance with the Regulations Governing Making of Endorsements/Guarantees.

Article 2-2

To Company may, as deemed necessary to meet the operational needs and with the resolution of the Board of Directors, invest in other businesses. The total investment amount may exceed 40% of the total paid-in capital of the Company, not subject to the regulations stipulated in Article 13 of the Company Act.

Article 3

The head office of the Company is located in Tainan City, Taiwan, the Republic of China. Subject to the approval of the Board of Directors, the Company may, if necessary, set up branch offices or other affiliates within or outside the territory of the Republic of China.

Article 4

The Company shall make public announcements in accordance with the provisions stipulated in Article 28 of the Company Act.

Chapter 2: Shares

Article 5

The registered capital of the Company shall be NT\$10,000,000,000, divided into 1,000,000,000 common shares with a par value of NT\$10 per share and issued in batches.

A total of 23,000,000 shares shall be set aside from the aforementioned common shares for the use as employee stock options, the Board of Directors is authorized to issue the employee stock options by batches.

Article 5-1

Where the Company transfers shares to employees at a price lower than the actual repurchase price or issues employee stock options at a price lower than the market price (or net asset value per share), it shall obtain approvals from two-thirds or more of the voting rights of the shareholders who represent more than half of the total issued shares.

Article 6

The shares of the Company are registered, issued under the signature or seal of the Company's Directors, and duly certified according to the law. Additionally, it is permissible to consolidate the shares to issue securities of larger denominations.

Article 6-1

The handling of the Company's stock affairs shall be conducted in accordance with pertinent laws and regulations, as well as directives from the competent authorities.

Article 6-2

The Company may be exempt from printing stock certificates for the issuance of shares, but registration with a securities centralized depository institution is required.

Article 7

Within sixty days prior to the general meeting of shareholders, thirty days prior to the extraordinary general meeting of shareholders, or five days prior to the record date for the distribution of dividends, bonuses, or other benefits determined by the Company, no renaming or transfer of shares shall be processed.

Chapter 3: Shareholders' Meetings

Article 8-1

The Company shall convene two types of shareholders' meetings:

1. General meetings: Shall be convened annually by the Board of Directors, and it shall be held within six months after the end of each fiscal year.
2. Extraordinary meetings: Shall be convened in accordance with the Company Act, whenever necessary.

Article 8-2

Shareholders' meetings shall be convened by means of video conference or other methods publicly announced by the central competent authority.

Article 9

Shareholders who are unable to attend general meetings shall provide a proxy letter issued by the Company specifying the scope of authorization and comply with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies", promulgated by the competent authority, to appoint proxy attendance.

Article 10

Each shareholder of the Company shall be entitled to one vote for each share held, unless otherwise specified in the Article 179 of the Company Act.

Article 11

Resolutions reached at general meetings of shareholders, unless otherwise stipulated by the Company Act, shall require the attendance of more than half of the total shareholders representing the issued shares, and shall require the consent of the majority of the voting rights of the attending shareholders.

Chapter 4: Board of Directors and Audit Committee

Article 12

The Company shall have seven to nine Directors. Directors shall be elected by adopting the candidate nomination system as stipulated in Article 192-1 of the Company Act. The Company shall have not less than three independent Directors and the number of independent Directors shall not be less than one-fifth of total number of Directors. Directors shall be elected from the list of candidates at shareholders' meetings, with a three-year tenure of office and eligible for re-election. The nomination and public announcement for Director candidates, as well as related matters, shall be conducted in accordance with the Company Act and the Securities and Exchange Act.

Article 12-1

The majority of the elected Directors shall not have the following relationships: 1. Spouse; 2. Relatives within the second degree of consanguinity.

Article 12-2

Where the elected Directors do not meet the provisions of Article 12-1, those who obtain lower votes and lower voting rights represented are ineligible.

Article 12-3

The qualifications, shareholding restrictions, limitations on concurrent positions, nomination and election procedures, and any other matters with respect to independent Directors shall be handled in accordance with the relevant laws and regulations stipulated by the securities regulatory authority.

Article 12-4

Pursuant to Article 14-4 of the Securities and Exchange Act, the Company establishes an Audit Committee responsible for carrying out the duties of supervisors as stipulated in the Company Act, the Securities and Exchange Act, and other relevant laws and regulations. The Audit Committee shall be composed of all independent Directors, with no fewer than three members,

and one of them shall possess expertise in accounting or finance, and one of them shall serve as the convener. Resolutions of the Audit Committee shall require the consent of at least half of all members.

Article 13

The Board of Directors shall be formed by Directors. The Chair of the Board shall be elected by a majority vote of the Directors in attendance, who represent two-thirds of the Board of Directors. The Chair of the Board represents the Company externally.

Article 13-1

The Board of Directors shall be formed by Directors and shall operate with the following functions and responsibilities:

1. Preparation of business report.
2. Proposing the distribution of profits or the making-up of losses.
3. Proposing the increase or reduction of capital.
4. Preparation of important procedures, rules, amendments, or agreements.
5. Appointment and removal of the Company's President or Vice President.
6. Approval of the investment in other businesses.
7. Establishment or abolishment of branch offices.
8. Examination of business budgets and financial statements.
9. Appointment and removal of accountants.
10. Decision on shareholders' monetary claims or the technologies or goodwill which the Company is in need to exchange with its shares within the authorized capital amount.
11. Decision on the Company's issuance of new shares in exchange with other companies' shares within the authorized capital amount.
12. The issuance of employees stock options.
13. Decision on repurchasing the shares of the Company and transferring them to employees.
14. Other duties granted by the Company Act or by general meetings of shareholders.

Article 13-2

Where the vacancies in the Board of Directors reach one-third of the total number of Directors, or where all independent Directors are removed, the Board of Directors shall convene an extraordinary general meeting of shareholders within sixty days to conduct a by-election. The newly elected Directors shall serve the remaining tenure of the predecessors.

Article 13-3

Unless otherwise stipulated by the Company Act, the Board of Directors shall be convened and chaired by the Chairman of the Board. Unless otherwise stipulated by the Company Act,

resolutions of the Board of Directors shall require the presence of more than half of the Directors and the consent of more than half of the Directors present.

Article 13-4

The convening of the Board of Directors shall state the reasons and notify Directors within the deadlines stipulated by the securities regulatory authority, and may be notified by email or fax. However, in case of emergency, the Board may be convened at any time.

Article 13-5

The Board of Directors may establish audit, remuneration or other functional committees.

Article 14

Where the Chair of the Board of Directors is on leave or unable to exercise his/her duties for reasons, his/her deputy shall act in accordance with Article 208 of the Company Act.

Article 15

When a Director is unable to attend a meeting in person, he/she may issue a proxy letter authorizing another Director to act on his/her behalf, with each proxy limited to representing one individual. Meetings of the Board of Directors may be conducted via video conferencing, and Directors participating in the meeting via video conferencing shall be deemed to be personally present. The Company authorizes the Board of Directors to determine Directors' remuneration based on industry standards, and such remuneration shall be paid regardless of profit or loss.

Article 15-1

The Company may purchase liability insurance for its Directors to cover the indemnification obligations they are legally liable for within their terms of office in accordance with the scope of business operations.

Article 15-2

With regard to the matters that shall be reported to the Board of Directors as stipulated in Article 14-3 of the Securities and Exchange Act, independent Directors shall attend the Board meetings in person, and shall not be represented by non-independent Directors. If an independent Director has objections or reservations, he/she shall be recorded in the minutes of the Board meeting. If an independent Director is unable to attend the Board meeting in person to express his/her objections or reservations, in addition to legitimate reasons, he/she shall provide written opinions in advance, and which shall be recorded in the minutes of the Board meeting.

Chapter 5: President and Vice Presidents

Article 16

The Company may appoint managers, whose appointment, dismissal, and remuneration shall be handled in accordance with the provisions of Article 29 of the Company Act.

Chapter 6: Accounting

Article 17

The Company shall, at the end of each accounting year, prepare (1) the business report, (2) the financial statements, and (3) proposals for the distribution of profits or the allocation of losses, and other relevant documents. These documents shall be submitted to the Audit Committee for review thirty days prior to the general meeting of shareholders. Upon verification by the Audit Committee, they shall be presented to the general meetings of shareholders for approval.

Article 18

The distribution of profits or the making-up of losses of the Company shall be paid after the end of each semi-annual accounting year. If there is a surplus in the first half of the accounting year, the distribution shall be performed as follows:

1. To pay taxes;
2. To make up for accumulated losses;
3. To estimate the retention for employees and Directors' compensation;
4. To provide a statutory surplus reserve of 10%; this, however, shall not apply when the statutory surplus accumulation has reached the total capital of the Company;
5. To provide or reverse special surplus reserves in accordance with the Company's operational needs and statutory requirements;
6. If there is still a surplus, plus the accumulated undistributed surplus in the previous period and the undistributed surplus adjustment in the current period, the Board of Directors shall propose a distribution resolution. Where profit is distributed through the issuance of new shares shall be subject to the resolution of general meetings of shareholders before distribution; where profit is distributed in cash shall be distributed upon the resolution by the Board of Directors.

If there is a surplus after the end of the accounting year, the distribution shall be performed as follows:

1. To pay taxes;
2. To make up for accumulated losses;

3. To provide a statutory surplus reserve of 10%; this, however, shall not apply when the statutory surplus accumulation has reached the total capital of the Company;
4. To provide or reverse special surplus reserves in accordance with the Company's operational needs and statutory requirements;
5. If there is still a surplus, plus the accumulated undistributed surplus in the previous period and the undistributed surplus adjustment in the current period, the Board of Directors shall propose a distribution resolution. Where profit is distributed through the issuance of new shares shall be subject to the resolution of general meetings of shareholders before distribution.

The Company is still in its growth stage, therefore, its dividend policy shall be determined pursuant to such factors as the economic environment, sustainability and long-term development; the steadiness and growth of dividends will be also taken into account. Cash dividends shall not be below ten percent (10%) of the total dividends; however, when cash dividends fall below NT\$0.5 per share, the dividends may still be distributed in the form of stocks.

In accordance with Paragraph 5, Article 240 of the Company Act, the Company shall authorize the distributable dividends and bonus in whole or in part, or in accordance with Paragraph 1, Article 241 of the Company Act, the legal reserve or capital reserve in whole or in part, to be paid in cash, pursuant to a resolution adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of Directors; and in addition thereto a report of such distribution shall be submitted to the general meetings of shareholders.

Article 18-1

If the Company makes a profit for the current year, it shall pay no less than one percent of the profit as employee's compensation. The Board of Directors shall decide to distribute it in the form of stocks or cash, and the recipients of such distribution may include employees of affiliated or subsidiary companies who meet certain criteria, which shall be determined by the Board of Directors. In addition, the Company may allocate up to one percent of the aforementioned profit as Directors' remuneration, subject to resolution by the Board of Directors. Reports on the allocation of employees' compensation and Directors' remuneration shall be presented at general meetings of shareholders. However, when the Company still has accumulated losses, it shall first reserve an amount for offsetting the losses before allocating employees' compensation and Directors' remuneration in accordance with the aforementioned ratios.

The transferees of the shares acquired by the Company, the recipients of employee stock options, the employees who purchase newly issued shares, and the recipients of newly issued shares with restricted rights shall include employees of affiliated or subsidiary companies who meet certain criteria, which shall be determined by the Board of Directors.

Chapter 7: Supplementary Articles

Article 19

In regard to all matters not provided for in these Articles of Incorporation, the Company Act shall govern.

Article 20

Article 20: This charter was enacted on September 19, 1984. The first amendment was made on June 12, 1986. The second amendment was made on July 22, 1986. The third amendment was made on March 16, 1989. The fourth amendment was made on June 13, 1990. The fifth amendment was made on July 27, 1992. The sixth amendment was made on October 1, 1992. The seventh amendment was made on June 20, 1994. The eighth amendment was made on April 27, 1996. The ninth amendment was made on September 13, 1996. The tenth amendment was made on January 31, 1997. The eleventh amendment was made on July 10, 1997. The twelfth amendment was made on September 27, 1997. The thirteenth amendment was made on June 21, 1998. The fourteenth amendment was made on November 2, 1998. The fifteenth amendment was made on March 18, 1999. The sixteenth amendment was made on April 24, 2000. The seventeenth amendment was made on June 12, 2001. The eighteenth amendment was made on May 30, 2002. The nineteenth amendment was made on May 6, 2003. The twentieth amendment was made on May 24, 2004. The twenty-first amendment was made on May 31, 2005. The twenty-second amendment was made on May 30, 2006. The twenty-third amendment was made on June 28, 2007. The twenty-fourth amendment was made on June 26, 2009. The twenty-fifth amendment was made on June 25, 2010. The twenty-sixth amendment was made on June 13, 2012. The twenty-seventh amendment was made on June 13, 2013. The twenty-eighth amendment was made on May 19, 2016. The twenty-ninth amendment was made on June 11, 2018. The Thirtieth amendment was made on June 12, 2019. The thirty-first amendment was made on May 27, 2022.

DISCLAIMER:

CATCHER's Articles of Incorporation have been translated into English from the original Chinese version prepared and used in Taiwan, the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language version shall prevail.

APPENDIX II

Rules and Procedures of Shareholders' Meetings

Article 1

To establish a strong governance system and sound supervisory capabilities for the Company's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Articles of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2

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

Article 3

Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the Board of Directors.

Changes in the manner of convening the Company's shareholders meetings shall be approved by the Board of Directors at the latest before the shareholders' meeting notice is given.

The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of Directors or supervisors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders meeting or 15 days before the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. However, if a company's paid-in capital as at the end of a recent fiscal year amounted to NT\$10 billion or more, or according to the register of shareholders at the shareholders' meeting convened in the recent fiscal year, the Company's foreign and mainland Chinese shareholding ratio recorded is more than 30%, the transmission of the aforementioned electronic files shall be completed 30 days before the date of the shareholders' meeting. In addition, 15 days before the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

For the procedure manual and meeting supplementary materials mentioned in the preceding paragraph, the Company shall provide shareholders with reference in the following ways on the day of the shareholders' meeting:

1. When a physical shareholders' meeting is held, the aforementioned materials shall be distributed on the spot of the shareholders' meeting.
2. When convening a video-assisted shareholders' meeting, the aforementioned materials shall be distributed on the spot of the shareholders' meeting, and sent to the Platform for Shareholder Meetings with Video Conferencing as an electronic file.
3. When holding a video shareholders' meeting, the electronic file shall be transmitted to the Platform for Shareholder Meetings with Video Conferencing.

Those shareholders who hold less than 1,000 shares of registered stock may be informed of the meeting notice 30 days in advance by means of posting a public announcement on the Market Observation Post System website. All shareholders shall be notified 15 days in advance when an extraordinary general meeting is convened. Those shareholders who hold less than 1,000 shares of registered stock may be notified 15 days in advance by means of posting a public announcement on the Market Observation Post System website.

The subject of the meeting shall be explicitly stated in notices and public announcements. When the relevant parties grant their consent, notification may be performed using electronics means. The election or dismissal of Directors, amendment to the Articles of Incorporation, the dissolution, merger, split up of the Company, or anything as stated in Article 185, Paragraph 1 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, or Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be stated as the causes of convention and shall not be proposed as special motions in the meeting.

Shareholders holding at least 1% of the total number of issued shares may submit annual general meeting proposals to the Company in writing. Any proposal relates to Article 172, Paragraph 1-4 of the Company Act shall not be accepted.

The company shall publicly announce acceptance of shareholders' proposals, the place of acceptance, and the acceptance period before the book closure date prior to the annual general meeting. The acceptance period may be no shorter than 10 days.

The proposal shall not exceed 300 characters in length (including punctuation marks), or the proposing shareholder shall not submit more than one proposal, and fail to comply with these requirements will cause the entire proposal being excluded from the Shareholders' meeting. The proposing shareholder(s) or its designee shall attend the meeting and join the discussion.

The Company shall notify those shareholders who submitted proposals of the results of process of the proposals prior to the notification of annual general meeting. If the shareholders' proposals to be included in the meeting agenda according to the rule; such proposals shall be included in the agenda. With regard to any shareholder proposals not included in the meeting agenda, the Board shall include in the meeting handbook an explanation of why each proposal was not included.

Article 4

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

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company before 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before 2 days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the video conference shareholders' meeting, a written notice of proxy cancellation shall be submitted to the Company 2 days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5

The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent Directors with respect to the place and time of the meeting.

When convening a video shareholders' meeting, no restrictions on the venue prescribed in the preceding paragraph apply.

Article 6

The handbook of shareholders' meeting, annual report, attendance pass, speaking slips, ballots, and other material shall be provided to the shareholders in attendance.

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

Government or juristic shareholders may send more than one representative to a shareholders' meeting. However, a juristic person attending a shareholders' meeting as a proxy may send only one representative to attend.

The Company shall specify in its shareholders meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

When convening a video shareholders' meeting, registration should be accepted on the Platform for Shareholder Meetings with Video Conferencing 30 minutes before the start of the meeting. Shareholders who have completed the registration shall be deemed to have attended the shareholders' meeting in person.

Shareholders who would like to attend the video shareholders' meeting shall register with the Company 2 days before the shareholders' meeting.

When convening a video shareholders' meeting, the Company shall upload the meeting procedures, annual report and other pertinent information to the Platform for Shareholder Meetings with Video Conferencing 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting.

Article 6-1

When convening a shareholders' meeting by video conference, the Company shall state the following matters in the meeting notice:

1. The methods for shareholders to attend video shareholders' meetings and exercise their rights.
2. The measures, at least including the follows, to handle the problems occurring at the Platform for Shareholder Meetings with Video Conferencing caused by natural disasters, incidents or order force majeure events:
 - The time period needed if the aforementioned problems continue and cannot be resolved, causing the meeting to be postponed or resumed later, and the date of the meeting if it is to be postponed or resumed.
 - Shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the postponed or resumed meeting.
 - For a video-assisted shareholders' meeting, if the video conference cannot be continued, after deducting the number of shares attending the shareholders' meeting by video, the total number of shares attending the shareholders' meeting reaches the statutory quota for convening a shareholders' meeting, the meeting shall continue. The number of share of the shareholders attending by video shall be included in the total number of shares of shareholders present, but their votes to all resolutions of the shareholders' meeting shall be regarded as abstention.

- Handling methods in the event that all the motions have been announced, but no provisional motion has been made
- 3. Proper alternative measures provided to shareholders having difficulty in attending shareholders' meetings by video.

Article 7

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

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

It is advisable that shareholders meetings convened by the board of Directors be chaired by the chairperson of the board in person and attended by a majority of the Directors.

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

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

Article 8

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

The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

When convening a shareholders' meeting by video conference, the Company shall record and retain information including shareholders' registration, attendance, raising questions, voting, vote

counting, voting results and so forth, and shall record audio and video continuously until the end of the meeting.

The Company shall properly retain the aforementioned information and audio/video recording for the duration of the existence of the Company, and shall provide the audio/video recording to the party entrusted with video conference services for preservation.

Article 9

Attendance at shareholders' meetings shall be calculated based on number of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book or sign-in cards handed in and the shares reported by the Platform for Shareholder Meetings with Video Conferencing, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and announce the number of shares with no voting rights, the number of shares representing the attendance, and so forth.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

The Company shall announce the video shareholders' meeting fails to be convened on the Platform for Shareholder Meetings with Video Conferencing if the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month. Shareholders who would like to participate in a video shareholders' meeting by video shall re-register with the Company in accordance with Paragraph 6.

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

Article 10

If a shareholders meeting is convened by the board of Directors, the meeting agenda shall be set by the board of Directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of Directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of Directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

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

Article 11

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

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

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

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

Shareholders participating in a video shareholders' meeting by video are allowed to raise questions in text on the Platform for Shareholder Meetings with Video Conferencing, after the chair announces the start of the meeting until the adjournment. The number of questions asked for each proposal shall not exceed two times, no more than 200 words each time. The provisions of Paragraph 1-5 shall not apply.

Article 12

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

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

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

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

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When this Corporation holds a shareholders' meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company 2 days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Company, by the same means by which the voting rights were exercised, 2 days before the date of the shareholders' meeting. If the notice of retraction is submitted after

that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected and no further voting shall be required.

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

When convening a video shareholders' meeting, shareholders participating by video shall conduct voting on various resolutions and elections through the Platform for Shareholder Meetings with Video Conferencing after the chair announces the start of the meeting, and shall complete the voting before the chair announces the close of voting. Those who exceed the time limit will be deemed a waiver.

When the shareholders' meeting is convened by video conference, after the chair announces the close of voting, the votes shall be counted at one time, and the voting and election results shall be announced.

When the company holds a video shareholders' meeting, shareholders who have registered to attend the shareholders' meeting by video in accordance with the provisions of Article 6, but who wish to attend the physical shareholders' meeting in person, shall revoke the registration in the same manner as for the registration 2 days before the shareholders' meeting; Those who fail to revoke within the time limit can only attend the shareholders' meeting by video conferencing.

Shareholders who exercise voting rights in writing or electronically without revoking their intentions while participating in the shareholders' meeting by video shall not exercise their voting rights on the original proposal or propose amendments to the original proposal or exercise the voting rights for amendments to the original proposal, except for temporary motions.

Article 14

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 signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15

Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting.

The meeting minutes shall accurately record the year, month, day, and place of the shareholders' meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their results (including statistical weighting). In the election of Directors, the number of votes received by each candidate shall be disclosed, with the information retained for the duration of the existence of the Company.

When a shareholders' meeting is convened by video conference, in addition to the matters to be recorded in accordance with the provisions of the preceding paragraph, the meeting shall record the start and end time of the shareholders' meeting, the method of convening the meeting, the names of the chairman and recorders, and measures taken against as well as the outcome when the Platform for Shareholder Meetings with Video Conferencing is blocked or shareholders fail to participate in the video shareholders' meeting due to natural disasters, incidents or other force majeure.

When the Company convenes a video shareholders' meeting, in addition to complying with the provisions of the preceding paragraph, it shall also specify in the meeting minutes the alternative measures provided to shareholders who have difficulty in participating in video shareholders' meetings.

Article 16

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies, and shares of shareholders who attend the shareholders' meeting in writing or electrically, and shall make an express disclosure of the same at the place of the shareholders' meeting. When the shareholders' meeting is held by video conference, the Company shall upload the aforesaid information to the Platform for Shareholder Meetings with

Video Conferencing at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

When announcing to hold a video shareholders' meeting, the Company shall disclose the total number of shares of the attending shareholders on Platform for Shareholder Meetings with Video Conferencing. The same shall apply if the total number of shares and voting rights of the attending shareholders are counted during the meeting.

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

Article 17

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

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

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

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

Article 18

When a meeting is in progress, the chair may announce a break based on time considerations.

If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed. If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19

When the shareholders' meeting is held by video conference, the Company shall immediately disclose the voting results of various resolutions and election results on the Platform for Shareholder Meetings with Video Conferencing as Assistance in accordance with regulations, and shall continue to disclose the aforementioned information for at least 15 minutes after the chairman announces the adjournment of the meeting.

Article 20

When the Company holds a video shareholder meeting, the chairman and recorder shall be in the same place.

Article 21

For a shareholders' meeting convened by video conference, when the Platform for Shareholder Meetings with Video Conferencing or participation by video conference is blocked due to natural disasters, incidents or other force majeure events, and if the situation lasts for more than 30 minutes, before the chairman announces the adjournment of the meeting, it shall be postponed or renewed within five days, and Article 182 of the Company Act does not apply.

When a shareholders' meeting is postponed or renewed as prescribed in the preceding paragraph, shareholders who have not registered to participate in the original shareholders' meeting by video conferencing shall not participate in the extension or continuation of the meeting.

In accordance with the provisions of Paragraph 1 whereby the shareholders' meeting shall be adjourned or resumed, shareholders who have registered to participate in the original shareholders' meeting by video and have completed the registration, but who have not participated in the postponed or resumed meeting, their shares entitled for attending the original shareholders' meeting, shares with voting rights and shares with election rights which have been exercised shall be included in the total number of shares, shares with voting rights and shares with election rights for the shareholders participating in the postponed or resumed shareholders' meeting.

When the shareholders meeting is postponed or reconvened in accordance with the provisions of Paragraph 1, the resolutions for which the voting and counting of votes have been completed, and the voting results or the list of elected Directors are announced, do not need to be re-discussed or resolved.

When a video shareholders' meeting cannot be continued under the situations as stated in the provision of Paragraph 1, after deducting the number of shares attended by video conference, if the total number of shares attended still reaches the statutory quota for convening a shareholders' meeting, the meeting shall continue, with no need to postpone or renew the meeting in accordance with the Paragraph 1.

In the event that the meeting shall be continued as prescribed in the preceding paragraph, for the shareholders who participate in the shareholders' meeting by video conference, the number of their shares shall be included in the total number of shares attended, but their votes to all resolutions of the shareholders' meeting shall be regarded as abstention.

The Company shall postpone or renew the shareholders' meeting in accordance with the provisions of Paragraph 1, and shall handle the relevant matters, including the date of the shareholders' meeting and pre-works, in accordance with the provisions set forth in Paragraph 7 of Article 44-27 of the Regulations Governing the Administration of Shareholder Services of Public Companies and the provisions of each of these articles.

When a video shareholders' meeting is postponed, with regard to the meeting period prescribed in the latter paragraph of Article 12 and Paragraph 3 of Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall postpone or renew the date of the shareholders' meeting in accordance with the provisions of Paragraph 1.

Article 22

When the company convenes a video shareholders' meeting, it shall provide appropriate alternatives for shareholders who have difficulty in attending the shareholders' meeting by video.

Article 23

These Rules and Procedures shall come into force after being approved by the shareholders' meeting and the same shall apply to amendments.

DISCLAIMER: CATCHER's Rules and Procedures of Shareholders' Meeting have been translated into English from the original Chinese version prepared and used in Taiwan, the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language version shall prevail.

APPENDIX III

Rules for Election of Directors

Article 1

Unless otherwise provided in the Company Act or the Articles of Incorporation of the Company, the directors of the Company shall be elected in accordance with the rules specified herein.

Article 2

In election of directors of the Company, each share shall have voting rights equivalent to the number of seats to be elected and such voting rights can be combined to vote for one person or divided. In the election of directors of the Company, the names of voters may be represented by shareholders' numbers.

Article 3

In the election of directors of the Company, candidates who acquire more votes shall win the seats of directors. There shall be more than half of the seats of the directors who are not the spouse of the second degree of kinship of each other.

Article 4

The qualification and election of the independent directors of the Company shall be in accordance with Regulations Governing Appointment of Independent Directors and Compliance Matters of Public Companies and the Article 24 of Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies.

Articles 5

If two or more persons acquire the same number of votes and the number of such persons exceeds the specified seats available, such person acquiring the same votes shall draw lots to decide who shall win the seats available, and the Chairman shall draw lots on behalf of the candidate who is not present. If the elected director's personal information is incorrect or unqualified according to the related regulations, the seat shall be taken by the original person who acquires the number of votes next to the elected director.

Article 6

The shareholders on the shareholders' list all have voting rights. If there's designated representative of the corporate shareholder, it shall be submitted in written form and be recorded on the shareholders' list.

Article 7

The ballots shall be prepared by the Board of Directors according to the shareholders' numbers and indicates the number of voting rights of each shareholder.

Article 8

At the beginning of the election, the Chairman shall appoint several persons to check and record the ballots.

Article 9

If the candidate is a shareholder of the Company, voters shall fill in the “candidate” column the candidate’s name and shareholder’s number and the number of the votes cast for such candidate. If the candidate is not a shareholder of the Company, voters shall fill in the “candidate” column the candidate’s name, the candidate’s ID number and the number of votes cast for such candidate. If the candidate is government agency or a legal entity, the full name of the government agency or the legal entity or the name(s) of their representative(s) shall be filled in the column.

Article 10

Ballots shall be deemed void under the following conditions:

- (1) Ballots not prepared by the Company;
- (2) Ballot being filled in with two or more than two candidates;
- (3) Ballots with other written characters or symbols in addition to candidate’s name, shareholder’s number (ID number) and the number of votes cast for the candidate;
- (4) Ballots no placed in the ballot box in the specified period;
- (5) Illegible writing;
- (6) If the candidate is a shareholder of the Company, the name or shareholder’s name of the candidate filled in the ballot inconsistent with the shareholders’ register. If the candidate is not a shareholder of the Company, the name or ID number of the candidate filled in the ballot is incorrect;
- (7) The name of the candidates filled in the ballots being the same as another candidate’s name and the respective shareholder’s numbers (ID numbers) not being indicated to distinguish them;
- (8) Blank ballots not completed by the voter.

Article 11

The ballot box used for voting shall be prepared by the Company and checked in public by the person to check the ballots before voting.

Article 12

The ballots shall be calculated during the meeting right after the vote casing and the results of the election shall be announced by the Chairman at the meeting.

Article 13

The Board of the Directors shall issue notifications to the directors elected.

Article 14

Matters not specified herein shall be resolved in accordance with Company Act or the applicable laws or regulations.

Article 15

These Rules and any revision thereof shall become effective after approval at the shareholders' meeting.

DISCLAIMER: CATCHER's Rules for Election of Directors have been translated into English from the original Chinese version prepared and used in Taiwan, the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language version shall prevail.

APPENDIX IV

Directors' Shareholdings

1. As of March 29, 2025 Catcher Technology has issued 680,364,068 shares or paid-in capital of NT\$ 6,803,640,680.
2. Calculated in accordance with Article 26 of the Securities and Exchange Act, together with the Rules and Review Procedures for Directors and Supervisors' Share Ownership Ratios of Public Companies, and excluding the shares held by independent Directors, all Directors are required to hold a minimum of 21,771,650 shares. As of March 29, 2025, all Directors held 31,650,594 shares.
3. The Company has set up an Audit Committee, thus the statutory shares held by supervisors as stipulated are not applicable.

As of March 29, 2025, shareholdings of all Directors were as follows:

Position	Name	Number of shares held	Shareholding %
Chairman	Shui Shu Hung	10,704,834 (Note)	1.57%
Director	Tien Szu Hung	10,661,889	1.57%
Director	Yong Yu Investment Co., Ltd. (Representative: Shui Sung Hung)	10,283,871	1.51%
Director	Mon Huan Lei	0	0.00%
Independent Director	Wen Che Tseng	0	0.00%
Independent Director	Tsornng Juu Liang	0	0.00%
Independent Director	Ming Yang Cheng	0	0.00%
All Directors		31,650,594	4.65%

Note: Number of shares includes shares in trust with discretion reserved.