3673

TPK Holding Co., Ltd.

2026年股東常會

議事錄

召開方式：實體股東會

時間：2026年6月26日(星期五)上午九點整

地點：台北市信義區信義路五段1號4樓

(台北國際會議中心4樓貴賓廳)

TPK Holding Co., Ltd.
2026 年股東常會議事錄

時　　間：2026 年 6 月 26 日（星期五）上午九點整

地　　點：台北市信義區信義路五段 1 號 4 樓 (台北國際會議中心 4 樓貴賓廳)

出　　席：出席股東及股東代理人股份總數 224,848,799 股（含以電子方式行使表決權股數 199,094,357 股），占本公司已發行總股數 406,663,759 股之 55.29%

出席董事：江朝瑞、謝立群、劉詩亮代表 Capable Way Investments Limited、張恆耀代表 Max Gain Management Limited、審計委員會召集人獨立董事鄭炎為、獨立董事郭慈容

主　　席：江朝瑞　董事長　　　　**紀錄**：張嘉維

壹、主席宣布開會：出席股份總數已達法定數額，主席依法宣布開會。

貳、主席致詞：（略）

參、報告事項

一、本公司 2025 年度營業狀況報告，報請　公鑒。

　　說　明：2025 年度營業報告書，請參閱附件一。

二、審計委員會查核 2025 年度決算表冊報告，報請　公鑒。

　　說　明：審計委員會查核 2025 年度決算表冊，請參閱附件二。

三、本公司 2025 年度員工酬勞及董事酬勞分派案，報請　公鑒。

　　說　明：一、本公司 2025 年度獲利為美金 35,435,363 元，依本公司章程第 34.1 條規定，應提撥不低於千分之一作為員工酬勞，不超過百分之二作為董事酬勞。

　　　　　　二、考量上述營運成果，本案業經本公司 2026 年 3 月 11 日董事會決議通過：

　　　　　　　(1) 擬自2025年度獲利提撥1.06%作為員工酬勞，計美金368仟元，以現金方式發放，發放對象包括符合一定條件之從屬公司員工。

　　　　　　　(2) 擬自2025年度獲利提撥1.06%作為董事酬勞，計美金366仟元，以現金方式發放。

報告事項皆無股東提問。

肆、承認事項

第一案　　　　　　　　　　　　　　　　　　　　　　　　　　　　　董事會提

案　由：承認本公司2025年度營業報告書及合併財務報表案，謹提請　承認。

說　明：一、本公司2025年度合併財務報表，包括合併資產負債表、合併綜合損益表、合併權益變動表及合併現金流量表，連同營業報告書送請審計委員會查核完竣並出具審計委員會查核報告書在案。上述合併財務報表業經勤業眾信聯合會計師事務所莊碧玉會計師及陳俊宏會計師共同查核完竣。

二、本公司2025年度營業報告書、會計師查核報告及上述合併財務報表，請參閱附件一及附件三。

三、以上核請股東常會承認。

決　議：本案無股東提問，本議案投票表決結果如下：

表決時出席股東表決權數：224,848,799權

表決結果	權數	占出席股東表決權數%
贊成	174,147,303	77.45
反對	154,638	0.06
棄權/未投票	50,546,858	22.48

本案照原案表決通過。

第二案　　　　　　　　　　　　　　　　　　　　　　　　　　　　　董事會提

案　由：承認本公司 2025 年度盈餘分派案，謹提請　承認。

說　明：一、本公司 2025 年度營業決算稅後淨利為美金 35,435,363 元，依法提撥 10%法定盈餘公積美金 3,543,536 元及迴轉特別盈餘公積美金 4,356,279 元，加計當年度確定福利計畫再衡量數認列於保留盈餘美金 101,342 元，併同考量期初未分配盈餘美金 3,144,572 元，合計可分配盈餘為美金 39,494,020 元；本公司擬發放每股新台幣 1.8 元之現金股利，共新台幣 731,994,766 元，現金股利發放至元為止，元以下無條件捨去，分配未滿一元之畸零股款合計數，列入公司之其他收入；目前暫以 2026 年 1 月 30 日新台幣 31.465 元兌換 1 美元設算，約為美金 23,263,778 元，正確配發之現金股利美金金額，依規定將以股東常會前一營業日之台灣銀行買入及賣出美金即期外匯收盤價之平均數計算為準。本公司擬具之盈餘分派表，請參閱附件四。

二、擬請股東常會授權由董事長另訂定除息基準日。除息基準日前，如因本公司流通在外股數發生變動，致使股東配息比率需修正時，授權董事長調整之。

三、以上核請股東常會承認。

補充說明：依 2026 年 6 月 25 日之臺灣銀行買入及賣出美金即期外匯收盤價之平均數新台幣 31.85 元兌換美金 1 元，原配發之現金股利換算修正為美金 22,982,567 元。

決　議：本案無股東提問，投票表決結果如下：

表決時出席股東表決權數：224,848,799 權

表決結果	權數	占出席股東表決權數%
贊成	176,304,317	78.41
反對	164,638	0.07
棄權/未投票	48,379,844	21.51

本案照原案表決通過。

伍、討論事項

第一案　　　　　　　　　　　　　　　　　　　　　　　　　　　　　董事會提

案　由：修訂本公司「董事選舉辦法」部分條文案，謹提請　公決。

說　明：一、配合臺灣主管機關法令及本公司實際運作需要，擬修訂「董事選舉辦法」，其修訂前後條文對照表，請參閱附件五。

二、以上核請決議。

決　議：本案無股東提問，投票表決結果如下：

表決時出席股東表決權數：224,848,799 權

表決結果	權數	占出席股東表決權數%
贊成	176,235,905	78.37
反對	222,826	0.09
棄權/未投票	48,390,068	21.52

本案照原案表決通過。

第二案　　　　　　　　　　　　　　　　　　　　　　　　　　　　　董事會提

案　由：解除本公司董事及其代表人競業禁止之限制案，謹提請　公決。

說　明：一、依本公司章程第 30.4 條規定，董事如在公司業務範圍內為自己或他人從事行為，應在從事該行為之前，於股東會上向股東揭露該等利益的主要內容，並在股東會上取得特別（重度）決議許可。擬提請股東會許可解除本公司董事及其代表人競業禁止之限制。

二、擬解除董事(含獨立董事)競業禁止限制明細表，請參閱附件六。

三、以上核請股東常會以特別（重度）決議表決。

決　議：本案無股東提問，投票表決結果如下：

表決時出席股東表決權數：224,848,799 權

表決結果	權數	占出席股東表決權數%
贊成	174,207,809	77.47
反對	1,618,126	0.71
棄權/未投票	49,022,864	21.80

本案照原案表決通過。

陸、臨時動議：無。

柒、散會

(本次股東會記錄僅載明會議進行要點；會議進行內容、程序及股東發言仍以會議影音紀錄為準)

主席：江朝瑞

紀錄：張嘉維

TPK Holding Co., Ltd.

2026 Annual General Shareholders' Meeting Minutes

Time: June 26, 2026 (Friday) at 9:00 a.m.
Place: 4F., No. 1, Sec. 5, Xinyi Rd., Xinyi Dist., Taipei City 110, Taiwan (R.O.C.)
(Taipei International Convention Center 4F VIP Hall)

The total number of shares present in person or by proxy in the 2026 Annual General Shareholders Meeting was 224,848,799 shares (including 199,094,357 shares of the shareholders who had used E-voting), i.e. 55.29% of 406,663,759 shares of TPK's common stock issued and outstanding.

Board Members Present: Michael Chao-Juei Chiang, Li-Chien Hsieh, Capable Way Investments Limited (represented by Hsi-Liang Liu), Max Gain Management Limited (represented by Heng-Yao Chang), Yen-Wei Cheng (Independent Director / convener of Audit Committee), and Tzu-Jung Kuo (Independent Director)

Chairman: Michael Chao-Juei Chiang, the Chairman of Board of Directors
Secretary: Chia-Wei Chang

A. Commencement of the Meeting

The aggregate voting shares present in person or by proxy constitute a quorum. The Chairman hereby declares the 2026 Annual General Shareholders' Meeting to order.

B. Chairman's Statement (omitted)

C. Matters to Report

1. 2025 Business Report

Description: The 2025 Business Report is attached as Exhibit 1.

2. Audit Committee's Review Report on 2025 Financia1 Statements

Description: The Audit Committee's Review Report on 2025 Financial Statements is attached as Exhibit 2.

3. The Distribution of Employees' and Directors' Compensation of 2025

Description:

(1) The Company's 2025 net profit after tax is USD 35,435,363. According to Article 34.1 of the Company's Articles of Association, the company shall reserve an amount no less than 0.1% as employees' compensation and no more than 2% as directors' compensation.

(2) Considering the Company's operating results above, the employees and directors compensation distribution proposal for 2025 was resolved by the board meeting on March 11, 2026 as follows:

A. To distribute 1.06% of the Company's 2025 net profit after tax as employees' compensation, and the total amount is USD 368 thousand. It will be distributed by way of cash; employees entitled to the compensation include those of the Company' subsidiaries who meet certain qualifications.

B. To distribute 1.06% of the Company's 2025 net profit after tax as directors' compensation, and the total amount is USD 366 thousand. It will be distributed by way of cash.

There were no questions from the shareholders on the reports.

D. Matters for Approval

Item 1: To approve 2025 Business Report and Consolidated Financial Statements.
(Proposed by the Board of Directors)

Descriptions:

(1) The 2025 Consolidated Financial Statements, including consolidated balance sheet, consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows of the Company along with the Business Report have been submitted to the Audit Committee for review and approval and the Audit Committee has issued its Review Report accordingly. The above Consolidated Financial Statements have been audited by independent auditors Chuang, Pi-Yu and Chen, Chun-Hung of Deloitte & Touche.

(2) Please refer to Exhibit 1 and 3 for the 2025 Business Report, Independent Auditors' Report and the Consolidated Financial Statements.

(3) Please approve.

Resolution: No questions from shareholders.

Voting Results: Shares present at the time of voting: 224,848,799

Voting Result	Voting rights	% of the represented share present
Votes in favor	174,147,303	77.45
Votes against	154,638	0.06
Votes abstained / No votes	50,546,858	22.48

RESOLVED, that the above proposal be and hereby was approved as proposed.

Item 2: To approve the Proposal for 2025 Profit Distribution.

(Proposed by the Board of Directors)

Descriptions:

(1) The Company's 2025 net profit after tax is USD 35,435,363. After setting aside legal reserve USD 3,543,536 and special reserve USD -4,356,279, adding the remeasurement of defined benefit plan recognized in retained earnings in the amount of USD 101,342, considering the unappropriated retained earnings of previous year of USD 3,144,572, the total amount of retained earnings available for distribution is USD 39,494,020. The Company proposes to distribute earnings in the amount of NTD 731,994,766 and in form of cash dividend per share of NTD 1.8. Cash dividends will be rounded up by the unit of NT$1 (less than NT$1 is excluded). The remaining fraction will be recognized as the other income of the Company. The amount of earnings proposed to be distributed shall be approximately USD 23,263,778 at the exchange rate of NTD 31.465 to USD 1 on January 30, 2026；Provided that the exact amount of cash dividend denominated in USD will be calculated based upon the average spot rates for buying and selling published by the Bank of Taiwan between NTD and USD on the business day immediately prior to the date of the general meeting. Please see Exhibit 4 as attached.

(2) It is proposed that the Chairman be authorized by the general meeting to determine the ex-dividend date. If the number of outstanding shares changes before the ex-dividend date and such change affects dividend distribution ratio, the Chairman is authorized to make the adjustments.

(3) Please approve.

Note: The average spot rates for buying and selling published by the Bank of Taiwan of NTD 29.95 to USD 1 on June 10, 2025. And the exact amount of cash dividends recalculated to be USD 10,862,471.

Resolution: No questions from shareholders.

Voting Results: Shares present at the time of voting: 224,848,799

Voting Result	Voting rights	% of the represented share present
Votes in favor	176,304,317	78.41
Votes against	164,638	0.07
Votes abstained / No votes	48,379,844	21.51

RESOLVED, that the above proposal be and hereby was approved as proposed.

E. Matters for Discussion

Item 1: To amend the Rules for Election of Directors.
(Proposed by the Board of Directors)

Descriptions:

(1) To comply with the laws and regulations of the Taiwan competent authorities and to accommodate the Company's actual operational needs, it is proposed to amend the Rules for Election of Directors.

(2) The comparison table of amendments to the Rules for Election of Directors is attached as Exhibit 5.

(3) Please resolve.

Resolution: No questions from shareholders.

Voting Results: Shares present at the time of voting: 224,848,799

Voting Result	Voting rights	% of the represented share present
Votes in favor	176,235,905	78.37
Votes against	222,826	0.09
Votes abstained / No votes	48,390,068	21.52

RESOLVED, that the above proposal be and hereby was approved as proposed.

Item 2: Proposal to Release the Directors and its representative from Non-Competition Restrictions. (Proposed by the Board of Directors)

Descriptions:

(1) According to Article 30.4 of the M&A, Director who engages in conduct either for himself or on behalf of another person within the scope of the Company's business, shall disclose to the shareholders, at a general meeting prior to such conduct, a summary of the major elements of such interest and obtain the ratification of the shareholders at such general meeting by a Supermajority Resolution. It is proposed to release the Directors from any restrictions on their participation in the matters within or similar to the scope of the Company's business for himself or on behalf of others since the date of the appointment as Directors.

(2) Please see the attached Exhibit 6 for the list of companies in which the Directors’ participation will be considered for purposes of non-competition restrictions.

(3) The above is proposed to the shareholders meeting to resolve by a Supermajority Resolution.

Resolution: No questions from shareholders.

Voting Results: Shares present at the time of voting: 224,848,799

Voting Result	Voting rights	% of the represented share present
Votes in favor	174,207,809	77.47
Votes against	1,618,126	0.71
Votes abstained / No votes	49,022,864	21.80

RESOLVED, that the above proposal be and hereby was approved as proposed.

F. Ad hoc Motions

There being no other business and special motions, upon a motion duly made and seconded, the meeting is adjourned.

G. Meeting Adjournment

This shareholders meeting minutes is a summary of the meeting. Video records may be referenced for details of the event, the procedures, and shareholder statements.

Chairman

Michael Chao-Juei Chiang

Secretary

Chia-Wei Chang

Chang. Chia-Wei

附件

Exhibit

【附件一】

TPK Holding Co., Ltd.

營業報告書

2025 年全球政經環境仍處動盪之中，地緣政治與貿易政策變動影響國際經貿與供應鏈布局；中東衝突情勢雖一度趨緩，歐洲區域安全與能源議題仍對經濟形成壓力，加上全球多地物價水準維持高位，終端需求復甦步調緩和。在此環境下，公司以精實營運政策，強化費用控管，維持營運穩健。2025 年營收雖較前一年度略為下滑，惟透過營運效率提升與成本結構改善，全年盈餘與營業獲利率仍較前期成長，整體體質持續優化。

展望 2026 年，全球地緣政治與政策環境仍具高度不確定性，物價與資金成本變動持續影響終端需求與供應鏈布局；另一方面，人工智慧（AI）基礎建設投資延續，相關應用向終端設備與專業領域擴展，為各產業帶來新的發展機會。在此環境下，公司核心觸控業務將持續提升產品性能與製程效率，並透過海外新廠布局強化供應鏈韌性，穩固關鍵供應商地位；3D 列印（增材製造）與激光雷達（LiDAR）等新事業亦將推動規模發展，並結合策略投資之顯示驅動 IC 相關半導體業務，帶來多元成長動能。

2025 年策略目標

2025 年面對全球經濟環境的不確定性，公司持續調整供應鏈布局並深化客戶合作，穩健推動營運發展。但隨著人工智慧（AI）技術快速發展與供應鏈重組趨勢，亦帶來新的產業機會。為提升整體競爭力並達成年度營運目標，公司依既定策略積極推動相關經營措施，主要執行情形如下：

(一) 深耕本業、精實進步：

公司在觸控本業上，透過材料創新與製程優化提升產品性能與製造效率，精進品質管理，導入生產自動化與智慧化，進一步深化與全球核心客戶之合作，參與新產品開發並導入量產，提升產品內容與市場占有率。

在產品應用方面，公司在中尺寸 OLED 顯示、電子紙數位閱讀裝置生產製造上顯著成長，並優化產品組合並提高產品附加價值。在環境、社會與公司治理（ESG）方面，公司已完成數位化能碳管理中心評審，依循 ISO27001 資訊安全管理體系認證，強化企業治理與永續經營。

(二) 發展新業、有效擴展：

在穩固觸控本業的同時，公司透過入主奕力科技，正式進入高成長的半導體產業，未來將以奕力既有的優實本業為基礎，擴大公司在半導體行業的版圖。此外公司運用產品工程、量產製造與供應鏈管理優勢，亦積極拓展新事業布局。於 3D 列印（增材製造）領域，公司深化與國際運動品牌客戶合作，由單一部件打印進一步延伸至整體產品之創新研發，展開時尚運動產業的創新產品設計與服務。。激光雷達（LiDAR）業務方面，公司由製造服務拓展至工程服務與產品設計開發，並由車載輔助駕駛應用延伸至配送機器人等場域，

逐步建立技術與新潛力產業之合作基礎。

另一方面，為因應客戶供應鏈韌性需求，公司已完成越南與泰國生產基地建置陸續投入營運，具備區域製造能力，可支援客戶海外製造布局。

(三) 提升資產效益、持續財務穩健：

在營運管理方面，公司推動精實營運與成本管理，提升組織與資源配置效率。各項設備投資與產線優化均審慎評估投資報酬率，同時強化生產設備稼動率、老舊設備利用率與空間使用效率，有效提升整體資產效益。

同時，因地緣政治風險及全球市場存在許多不穩定因素，故公司在財務管理上仍秉持穩健之財務結構並妥善配置長短期資金部位。

財務表現

本公司 2025 年合併營收約為新台幣 628 億元，較 2024 年減少 8.8%，歸屬母公司之稅後淨利約為新台幣 11 億元，較 2024 年成長 133%，稀釋後每股淨利為新台幣 2.71 元。

研發情形

公司持續投入研發資源，透過新設計、新材料與新產品開發強化產品能力並拓展應用領域。在專利布局方面，截至 2025 年底，集團累計已獲核准專利 3,361 項，其中發明專利 2,109 項、新型專利 1,252 項。公司並透過專利監控與策略管理持續深化專利布局，建立技術壁壘，維持觸控領域優勢並強化新事業發展基礎。

2026 年營業計劃概要

面對全球政經局勢仍具高度不確定性，公司以「穩固本業、展新賽道、優化資產」為核心策略，在紮實的觸控本業基礎上建立多元成長曲線。2026 年策略重點概述如下：

(一)發揮積累、奮發向上：

憑藉長期累積的技術與製造基礎，TPK 持續鞏固觸控技術領域的領先地位，透過材料創新、製程優化與精益生產，提升自動化與智慧化製造能力，並深化與全球核心客戶之合作。在既有產品與業務基礎上，致力於新產品開發與量產導入，提升產品價值與市場競爭力。同時，公司亦深化 ESG 與永續治理，強化能碳管理與完善資訊安全體系，推動綠色製造與企業永續發展。

(二)展新賽道，起動成長：

隨著 AI 應用擴展，半導體產業將持續成長，我們透過投資奕力科技亦將參與 AI 革命所帶來的產業紅利。另一方面，公司整合多年產品工程、精密製造與供應鏈能力，透過既有製造與工程平台，在新事業上建立與其他廠商之差異化技術專利與服務能力，協助客戶新產品商用化與規模化生產。同時，隨著海外製造據點投入營運，公司將落實海外工廠精實製造管理，提高區域化製造的競爭優勢。

(三) 穩健財務、提升資產效益：

面對全球經濟環境仍具不確定性，公司將維持穩健的財務結構並審慎進行資本配置，對於各項資本支出與投資計畫，皆以投資報酬率與長期競爭力為主要評估原則，將資源優

先投入具成長潛力與策略價值之業務領域，以確保資本投入能有效支撐營運成長並提升整體企業價值。在資產管理方面，公司將透過產能配置優化與設備升級，提高生產效益與資產回報。

未來公司發展策略

在 2026 年，公司將在既有客戶戰略夥伴關係與精密製造基礎上，持續擴展人機介面與工程製造能力，逐步建立多技術平台與多元營收結構，推動公司由觸控產品相關之 ODM 製造商轉型為具整合工程與製造能力的技術平台企業。同時，隨著全球供應鏈持續區域化，公司亦將強化海外製造與供應鏈管理能力，提升營運韌性及製造服務之競爭力，鞏固公司與重點客戶的長期合作關係。

面對快速變動的產業環境，經營團隊將持續以技術創新、製造能力與全球布局為基礎，穩健推動公司長期發展，並秉持一貫的經營理念，為股東與客戶創造長期且穩定成長的價值。

董事長　江朝瑞

總經理　謝立群

Exhibit 1

TPK Holding Co., Ltd.

Business Report

The global political and economic environment remained turbulent throughout 2025, with geopolitical tensions and shifting trade policies disrupting international trade and supply chain strategies. Regional security concerns in Europe, persistent energy challenges, and elevated price levels across major economies collectively tempered the pace of demand recovery. Against this backdrop, the Company maintained operational resilience through disciplined cost management and lean operations. Nevertheless, while full-year revenues declined modestly year-on-year, improved operational efficiency and a stronger cost structure enabled growth in both net earnings and operating margin, reflecting continued strengthening of the Company's financial health.

Looking forward to 2026, the global geopolitical and policy environment remains highly uncertain, with fluctuations in price levels and capital costs continuing to influence end-market demand and supply chain strategies. At the same time, sustained investment in artificial intelligence ("AI") infrastructure, alongside the expanding adoption of AI applications across end devices and specialized sectors, is creating new growth opportunities across industries. Against this backdrop, the Company's core touch business will continue to enhance product performance and process efficiency, while new overseas manufacturing facilities will strengthen supply chain resilience and solidify the Company's position as a key supplier. Emerging businesses including 3D printing (additive manufacturing) and LiDAR are expected to scale meaningfully, and together with the display driver IC and related semiconductor business from strategic investments, will contribute diversified growth momentum going forward.

Review of 2025 Company Strategy

In 2025, amid global economic uncertainty, the Company continued to refine its supply chain footprint and deepen customer partnerships, maintaining steady operational progress. Meanwhile, the rapid advancement of artificial intelligence ("AI") technology and ongoing supply chain realignment trends have opened new industry opportunities. In pursuit of enhanced competitiveness and the achievement of annual operational targets, the Company actively executed a series of initiatives in line with its established strategy, the key highlights of which are outlined below.

1. Strengthening Core Business and Driving Operational Excellence

In its core touch business, the Company enhanced product performance and manufacturing efficiency through material innovation, process optimization, and the integration of automation and intelligent manufacturing, while deepening collaboration with key global customers across new product development and mass production ramp-ups to expand product content and grow market share. The Company also achieved significant shipment growth in mid-size OLED display and e-reader, optimizing its product mix and improving overall value-add. On the ESG front, the Company completed the review of its digital energy and carbon management center and strengthened corporate governance and sustainable operations in accordance with ISO 27001 certification.

2. Venturing into New Business and Expanding with Precision

While reinforcing its core touch business, the Company formally entered the high-growth semiconductor industry through strategic investment in ITH Corporation, with plans to build upon ITH's established operations to further expand its semiconductor footprint. Leveraging its strengths in product engineering, mass production manufacturing, and supply chain management, the Company also advanced its emerging business portfolio. In terms of 3D printing (additive manufacturing), it deepened collaboration with international sports brand customers, extending from single-component printing to full-product innovation and design services; In terms of LiDAR, the Company expanded from manufacturing services into engineering services and product design, broadening its application scope from automotive driver assistance to delivery robotics and establishing a growing base of technology partnerships across new industries. Additionally, in response to customer supply chain resilience requirements, the Company is establishing production facilities in Vietnam and Thailand, which have gradually commenced operations. These facilities provide regional manufacturing capabilities to support customers' overseas production deployment.

3. Enhancing Asset Efficiency and Maintaining Financial Prudence

In terms of operations, the Company drove lean operations and cost management initiatives to improve organizational efficiency and resource allocation. Capital investments and production line optimizations were subject to rigorous return-on-investment evaluation, while efforts to improve equipment utilization, repurpose aging assets, and optimize space usage contributed to meaningful gains in overall asset efficiency. With respect to financial management, given persistent geopolitical risks and broader global market uncertainties, the Company maintained a disciplined financial structure with prudent management of both short- and long-term funding positions.

Financial Results

The Company's consolidated revenues for 2025 were approximately NT$62.8 billion, a decrease of 8.8% compared to 2024. Net profit attributable to the parent company reached approximately NT$1.1 billion, representing a year-on-year increase of 133%, with diluted earnings per share of NT$2.71.

Research & Development

The Company continuously invests R&D resources to enhance product competitiveness and expand application fields through new designs, new materials, and new product development. As of the end of 2025, the Group held a cumulative total of 3,361 approved patents, comprising 2,109 invention patents and 1,252 utility model patents. Furthermore, through patent monitoring and strategic management, the Company continued to deepen its patent layout, establish technological barriers, and maintain its competitive edge in the touch sector while laying a stronger foundation for new business development.

Summary of Business Plans for 2026

Amid persistent uncertainty in the global geopolitical and economic landscape, the Company is guided by a core strategy of "Strengthening the Core, Pioneering New Frontiers, and Maximizing Asset Efficiency" — building multiple growth curves upon a solid touch business. The key strategic priorities for 2026 are summarized as follows.

1. Building on Strengths, Striving for Excellence

Leveraging its long-accumulated technology and manufacturing foundation, TPK will continue to solidify its leadership in the touch technology sector through material innovation, process optimization, and lean manufacturing, while advancing automation and intelligent manufacturing capabilities and deepening collaboration with key global customers. Building on its existing product and business, the Company remains committed to new product development and mass production ramp-ups to enhance product value and strengthen market competitiveness. In parallel, the Company continues to advance ESG and sustainable governance initiatives by strengthening energy and carbon management, enhancing cybersecurity management systems, and promoting green manufacturing and sustainable corporate development.

2. Pioneering New Frontiers, Igniting Growth

As AI applications continue to expand, the semiconductor industry is poised for sustained growth, and through the investment in ITH, TPK is well-positioned to participate in the industry growth opportunity driven by the AI revolution. Meanwhile, by integrating its years of expertise in product engineering, precision manufacturing, and supply chain management, the Company aims to establish differentiated technology, patents, and service capabilities across its new businesses by leveraging its existing manufacturing and engineering platforms to help customers commercialize and scale new products. In addition, as overseas manufacturing sites commence operations, the Company will further implement lean manufacturing management to enhance the compeitivive advantages of regionalized manufacturing.

3. Maintaining Financial Prudence and Enhancing Asset Returns
Amid ongoing uncertainty in the global economic environment, the Company will maintain a disciplined financial structure and exercise prudent capital allocation. All capital expenditures and investment plans are evaluated primarily on the basis of return on investment and long-term competitiveness, with resources prioritized toward business areas with strong growth potential and strategic value to ensure that capital deployment effectively supports operational growth and enhances overall corporate value. On the asset management front, the Company will optimize capacity allocation and upgrade equipment to improve production efficiency and asset returns.

Embrace the future

In 2026, building on its established strategic customer partnerships and precision manufacturing foundation, the Company will continue to expand its human-machine interface and engineering manufacturing capabilities, progressively establishing a multi-technology platform and diversified revenue structure. This transformation will drive the Company's evolution from a touch-related ODM manufacturer into a technology platform company with integrated engineering and manufacturing capabilities. Meanwhile, as global supply chains continue to regionalize, the Company will strengthen its overseas manufacturing and supply chain management capabilities to enhance operational resilience and the competitiveness of its manufacturing services, solidifying long-term partnerships with key customers.

Against the backdrop of a rapidly evolving industry landscape, the management team will continue to drive the Company's long-term development on the foundation of technological innovation, manufacturing excellence, and global footprint, while upholding its longstanding operating philosophy to create sustained and stable value growth for shareholders and customers alike.

Michael Chao-Juei Chiang, Chairman

Li-Chien Hsieh, Chief Executive Officer

【附件二】

TPK Holding Co., Ltd.　審計委員會查核報告書

董事會造具本公司2025年度營業報告書、合併財務報表及盈餘分派議案等，經本審計委員會查核，認為尚無不合，爰依證券交易法第十四條之四等相關規定報告如上，敬請　鑒核。

TPK Holding Co., Ltd.

審計委員會召集人：鄭炎為 鄭炎為

2026 年　3　月　11　日

Ehibit 2

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and proposal for allocation of earnings. The Business Report, Financial Statements, and earnings allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of TPK Holding Co., Ltd.. According to relevant requirements of the Securities and Exchange Act, we hereby submit this report.

TPK Holding Co., Ltd.

Chairman of the Audit Committee：Yen-Wei Cheng

March 11, 2026

【附件三】

Deloitte.

勤業眾信

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會計師查核報告

TPK Holding Co., Ltd.　公鑒：

查核意見

TPK Holding Co., Ltd.及子公司（以下稱 TPK 集團）民國 114 年及 113 年 12 月 31 日之合併資產負債表，暨民國 114 年及 113 年 1 月 1 日至 12 月 31 日之合併綜合損益表、合併權益變動表、合併現金流量表，以及合併財務報表附註（包括重大會計政策彙總），業經本會計師查核竣事。

依本會計師之意見，上開合併財務報表在所有重大方面係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達 TPK 集團民國 114 年及 113 年 12 月 31 日之合併財務狀況，暨民國 114 年及 113 年 1 月 1 日至 12 月 31 日之合併財務績效及合併現金流量。

查核意見之基礎

本會計師係依照會計師受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報表之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與 TPK 集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對 TPK 集團民國 114 年度合併財務報表之查核最為重要之事項。該等事項已於查核合併財務報表整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。

茲對TPK集團民國114年度合併財務報表之關鍵查核事項敘明如下：

存貨跌價及呆滯損失之評估

關鍵查核事項說明

TPK集團截至民國114年12月31日止，存貨占合併資產總額8%。TPK集團主要係研發、生產及銷售觸控模組等相關產品，基於行業特性，觸控產業及相關之技術變化迅速，產品之生命週期短，存貨跌價及呆滯之風險較高。TPK集團每月依存貨庫齡及產品之淨變現價值，並考量存貨銷售狀況及市場變化以計提存貨跌價及呆滯損失。因存貨評價涉及諸多重大之估計判斷，其估計判斷之結果將影響存貨跌價及呆滯損失之計提。因是，將TPK集團之存貨跌價及呆滯損失之評估列為本年度之關鍵查核事項。

與存貨相關之會計政策及攸關揭露資訊，請參閱合併財務報表附註四(七)、五(三)及十一。

因應之查核程序

針對存貨跌價及呆滯損失之評估，本會計師藉由對TPK集團產業的了解，評估公司存貨跌價及呆滯損失計提政策是否合理、執行存貨庫齡及淨變現價值之抽核測試及重新驗算，以驗證存貨跌價及呆滯損失是否已按既定之政策正確提列、另實際觀察年底存貨盤點並執行抽盤及了解存貨狀況，以評估過時及損壞存貨之備抵存貨跌價損失之適當性。

管理階層與治理單位對合併財務報表之責任

管理階層之責任係依照證券發行人財務報告編製準則及經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之合併財務報表，且維持與合併財務報表編製有關之必要內部控制，以確保合併財務報表未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報表時，管理階層之責任亦包括評估TPK集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算TPK集團或停止營業，或除清算或停業外別無實際可行之其他方案。

TPK集團之治理單位（含審計委員會）負有監督財務報導流程之責任。

會計師查核合併財務報表之責任

本會計師查核合併財務報表之目的，係對合併財務報表整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照審計準則執行之查核工作無法保證必能偵出合併財務報表存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報表使用者所作之經濟決策，則被認為具有重大性。

本會計師依照審計準則查核時，運用專業判斷及專業懷疑。本會計師亦執行下列工作：

1. 辨認並評估合併財務報表導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
2. 對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對 TPK 集團內部控制之有效性表示意見。
3. 評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
4. 依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使 TPK 集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報表使用者注意合併財務報表之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致 TPK 集團不再具有繼續經營之能力。
5. 評估合併財務報表（包括相關附註）之整體表達、結構及內容，以及合併財務報表是否允當表達相關交易及事件。
6. 對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報表表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現（包括於查核過程中所辨認之內部控制顯著缺失）。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項（包括相關防護措施）。

本會計師從與治理單位溝通之事項中，決定對 TPK 集團民國 114 年度合併財務報表查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

勤業眾信聯合會計師事務所

會計師　莊　碧　玉

金融監督管理委員會核准文號
金管證審字第 1070323246 號

會計師　陳　俊　宏

金融監督管理委員會核准文號
金管證審字第 0990031652 號

中　華　民　國　115　年　3　月　16　日

TPK Holding Co., Ltd.及子公司

合併資產負債表

民國114年及113年12月31日

單位：新台幣仟元

代碼	資產	114年12月31日 金額	%	113年12月31日 金額	%
	流動資產（附註四）				
1100	現金及約當現金（附註四、六、二七及二八）	$ 32,014,730	38	$ 44,597,083	50
1110	透過損益按公允價值衡量之金融資產－流動（附註四、七、二七及三二）	288,348	-	1,581,621	2
1136	按攤銷後成本衡量之金融資產－流動（附註四、九、二八、三二及三四）	11,766,042	14	2,592,879	3
1170	應收票據及帳款淨額（附註四、十、二七、二八、三二及三三）	8,657,872	10	9,506,770	10
1200	其他應收款淨額（附註四、十、二八、三二及三三）	2,062,588	3	2,491,350	3
1220	本期所得稅資產（附註四、二五及二八）	24,118	-	8,986	-
130X	存貨（附註四、五、十一、二七及二八）	7,135,582	8	7,262,166	8
1470	其他流動資產（附註二八）	259,960	-	918,446	1
11XX	流動資產合計	62,209,240	73	68,959,301	77
	非流動資產				
1510	透過損益按公允價值衡量之金融資產－非流動（附註四、七及三二）	1,311,800	2	1,239,542	1
1517	透過其他綜合損益按公允價值衡量之金融資產－非流動（附註四、八及三二）	9,633	-	19,681	-
1550	採用權益法之投資（附註四、十三及二八）	352,481	-	360,290	1
1600	不動產、廠房及設備（附註四、五、十四、二七、二八、三三及三四）	8,258,783	10	9,850,391	11
1755	使用權資產（附註四、十五、二八及三三）	2,849,089	4	3,150,896	4
1760	投資性不動產（附註四及十六）	3,129,753	4	3,848,018	4
1780	無形資產（附註四、十七、二七及二八）	50,958	-	78,035	-
1840	遞延所得稅資產（附註四、五、二五及二八）	1,223,605	1	1,277,524	2
1915	預付設備款（附註二八）	301,024	-	317,308	-
1920	存出保證金（附註二八、三二及三三）	66,330	-	77,695	-
1960	預付投資款（附註十二）	5,110,600	6	-	-
1975	淨確定福利資產－非流動（附註四及二一）	6,890	-	3,582	-
1990	其他非流動資產－其他	93	-	699	-
15XX	非流動資產合計	22,671,039	27	20,223,661	23
1XXX	資產總計	$ 84,880,279	100	$ 89,182,962	100
代碼	負債及權益				
	流動負債（附註四）				
2100	短期借款（附註十八、二八及三二）	$ 15,085,889	18	$ 9,920,103	11
2120	透過損益按公允價值衡量之金融負債－流動（附註四、七及三二）	543,026	1	1,202,685	1
2170	應付票據及帳款（附註二七、二八及三三）	8,651,133	10	9,586,677	11
2213	應付工程及設備款（附註十九、二八及三三）	408,666	-	410,692	1
2219	其他應付款－其他（附註十九、二七、二八及三三）	2,452,975	3	2,238,734	3
2230	本期所得稅負債（附註四及二五）	266,546	-	304,650	-
2250	負債準備－流動（附註四、五、十一、二十及二八）	1,472,014	2	1,535,760	2
2280	租賃負債－流動（附註四、十五、二八及三三）	175,615	-	152,451	-
2320	一年內到期之長期負債（附註十八、二八、三二及三四）	1,608,463	2	2,163,472	2
2365	退款負債－流動（附註十九及二三）	184,995	-	813,072	1
2399	其他流動負債－其他（附註二八及三三）	613,592	1	1,154,124	1
21XX	流動負債合計	31,462,914	37	29,482,420	33
	非流動負債				
2540	長期借款（附註十八、二八、三二及三四）	8,643,224	10	14,108,725	16
2570	遞延所得稅負債（附註四、二五及二八）	2,676,988	3	2,578,850	3
2580	租賃負債－非流動（附註四、十五、二八及三三）	2,335,067	3	2,525,562	3
2645	存入保證金（附註二八及三二）	13,294	-	20,652	-
2670	其他非流動負債	187,982	-	101,688	-
25XX	非流動負債合計	13,856,555	16	19,335,477	22
2XXX	負債合計	45,319,469	53	48,817,897	55
	歸屬於本公司業主之權益（附註四、八、十三、二一、二二、二八及二九）				
3110	股本－普通股	4,066,638	5	4,066,638	5
3200	資本公積	28,895,221	34	28,909,949	32
	保留盈餘				
3310	法定盈餘公積	3,622,343	4	3,578,197	4
3320	特別盈餘公積	771,006	1	2,683,391	3
3350	累積虧損	(842,244)	(1)	(3,491,364)	(4)
3300	保留盈餘合計	3,551,105	4	2,770,224	3
	其他權益				
3410	國外營運機構財務報表換算之兌換差額	2,778,319	4	4,294,980	5
3420	透過其他綜合損益按公允價值衡量之金融資產未實現評價損益	72,128	-	81,274	-
3400	其他權益合計	2,850,447	4	4,376,254	5
31XX	本公司業主權益合計	39,363,411	47	40,123,065	45
36XX	非控制權益	197,399	-	242,000	-
3XXX	權益合計	39,560,810	47	40,365,065	45
	負債與權益總計	$ 84,880,279	100	$ 89,182,962	100

董事長：江朝瑞　　　經理人：謝立群　　　會計主管：林胡耀

TPK Holding Co., Ltd.及子公司

合併綜合損益表

民國 114 年及 113 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元，惟每股盈餘為元

代　碼		114年度 金　額	%	113年度 金　額	%
4100	營業收入淨額（附註四、二三、三三及三八）	$ 62,835,706	100	$ 68,873,618	100
5110	營業成本（附註四、十一、十四、十五、十七、二十、二一、二四及三三）	58,884,580	94	65,971,716	96
5900	營業毛利	3,951,126	6	2,901,902	4
	營業費用（附註四、十、十四、十五、十七、二一、二四及三三）				
6100	推銷費用	237,431	-	277,216	-
6200	管理費用	2,370,749	4	2,355,147	3
6300	研究發展費用	557,330	1	502,399	1
6450	預期信用減損損失	56,921	-	20,311	-
6000	營業費用合計	3,222,431	5	3,155,073	4
6900	營業淨利（損）	728,695	1	(253,171)	-
	營業外收入及支出				
7010	政府補助收入（附註四）	124,573	-	238,364	-
7100	利息收入（附註四、二四及三三）	1,514,973	2	2,070,646	3
7190	其他收入－其他（附註四、十五、二四及三三）	262,280	1	271,960	-
7225	處分投資利益（附註四及二八）	15,807	-	11,480	-

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（承前頁）

代碼		114年度 金額	%	113年度 金額	%
7230	外幣兌換利益淨額（附註四及三六）	$ 158,207	-	$ 197,545	-
7235	透過損益按公允價值衡量之金融商品利益（附註四、七及三二）	560,262	1	472,516	1
7055	預期信用減損損失（附註四及十）	(2,125)	-	(106,803)	-
7060	採用權益法認列之關聯企業損失之份額（附註四及十三）	(14,882)	-	(152,546)	-
7671	金融資產減損損失（附註四及十三）	-	-	(79,233)	-
7675	無形資產減損損失（附註四及十七）	-	-	(51,952)	-
7510	財務成本（附註四、十五、十八、二四及三三）	(840,027)	(1)	(1,222,541)	(2)
7590	什項支出（附註四、十六及二四）	(602,119)	(1)	(361,762)	-
7000	營業外收入及支出合計	1,176,949	2	1,287,674	2
7900	稅前淨利	1,905,644	3	1,034,503	2
7950	所得稅費用（附註四及二五）	798,675	1	551,187	1
8200	本年度淨利	1,106,969	2	483,316	1
	其他綜合損益				
	不重分類至損益之項目				
8311	確定福利計畫之再衡量數（附註四及二一）	3,185	-	2,964	-

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（承前頁）

代碼		114年度 金額	%	113年度 金額	%
8316	透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損失（附註四、八及二二）	($ 9,146)	-	($ 71,727)	-
8341	換算表達貨幣之兌換差額（附註四及二二）	(1,674,296)	(3)	2,541,628	3
8310		(1,680,257)	(3)	2,472,865	3
	後續可能重分類至損益之項目				
8361	國外營運機構財務報表換算之兌換差額（附註四及二二）	132,109	-	(140,243)	-
8370	採用權益法認列之關聯企業之其他綜合損益之份額（附註四、十三及二二）	16,929	-	2,637	-
8360		149,038	-	(137,606)	-
8300	其他綜合損益（稅後淨額）	(1,531,219)	(3)	2,335,259	3
8500	本年度綜合損益總額	($ 424,250)	(1)	$ 2,818,575	4
	淨利歸屬於：				
8610	本公司業主	$ 1,103,027	2	$ 473,062	1
8620	非控制權益	3,942	-	10,254	-
8600		$ 1,106,969	2	$ 483,316	1
	綜合損益總額歸屬於：				
8710	本公司業主	($ 419,595)	(1)	$ 2,795,347	4
8720	非控制權益	(4,655)	-	23,228	-
8700		($ 424,250)	(1)	$ 2,818,575	4

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（承前頁）

代　碼		114年度 金　額	%	113年度 金　額	%
	每股盈餘（附註二六）				
	來自本公司業主本年度淨利				
9710	基　本	$ 2.71		$ 1.16	
9810	稀　釋	$ 2.71		$ 1.16	

董事長：江朝瑞　　經理人：謝立群　　會計主管：林胡耀

TPK Holding Co., Ltd.及子公司

合併權益變動表

民國 114 年及 113 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代碼		歸屬於本公司業主之權益 股本（附註四及二二）	資本公積（附註四、十三、二二、二八及二九）	保留盈餘 法定盈餘公積（附註二二）	保留盈餘 特別盈餘公積（附註二二）	保留盈餘 累積虧損（附註四、八、二一及二二）	其他權益項目 國外營運機構財務報表換算之兌換差額（附註四、十三及二二）	其他權益項目 透過其他綜合損益按公允價值衡量之金融資產未實現評價損益（附註四、八及二二）	總計	非控制權益（附註四、二二、二八及二九）	權益總額
A1	113 年 1 月 1 日餘額	$ 4,066,638	$ 28,234,810	$ 3,556,086	$ 2,256,831	($ 1,287,884)	$ 1,903,932	($ 2,077,825)	$ 36,652,588	$ 294,106	$ 36,946,694
	112 年度盈餘分配										
B1	法定盈餘公積	-	-	22,111	-	(22,111)	-	-	-	-	-
B3	特別盈餘公積	-	-	-	426,560	(426,560)	-	-	-	-	-
D1	113 年度淨利	-	-	-	-	473,062	-	-	473,062	10,254	483,316
D3	113 年度稅後其他綜合損益	-	-	-	-	2,964	2,391,048	(71,727)	2,322,285	12,974	2,335,259
D5	113 年度綜合損益總額	-	-	-	-	476,026	2,391,048	(71,727)	2,795,347	23,228	2,818,575
C7	採用權益法認列之關聯企業之變動數	-	75,633	-	-	-	-	-	75,633	-	75,633
M3	處分子公司	-	-	-	-	-	-	-	-	(85,437)	(85,437)
M5	取得或處分子公司股權價格與帳面價值差額	-	582,277	-	-	-	-	-	582,277	(31,301)	550,976
O1	非控制權益變動數	-	17,229	-	-	-	-	-	17,229	41,404	58,633
Q1	處分透過其他綜合損益按公允價值衡量之權益工具	-	-	-	-	(2,230,835)	-	2,230,826	(9)	-	(9)
Z1	113 年 12 月 31 日餘額	4,066,638	28,909,949	3,578,197	2,683,391	(3,491,364)	4,294,980	81,274	40,123,065	242,000	40,365,065
	113 年度盈餘分配										
B1	法定盈餘公積	-	-	44,146	-	(44,146)	-	-	-	-	-
B3	特別盈餘公積	-	-	-	(1,912,385)	1,912,385	-	-	-	-	-
B5	本公司股東現金股利	-	-	-	-	(325,331)	-	-	(325,331)	-	(325,331)
D1	114 年度淨利	-	-	-	-	1,103,027	-	-	1,103,027	3,942	1,106,969
D3	114 年度稅後其他綜合損益	-	-	-	-	3,185	(1,516,661)	(9,146)	(1,522,622)	(8,597)	(1,531,219)
D5	114 年度綜合損益總額	-	-	-	-	1,106,212	(1,516,661)	(9,146)	(419,595)	(4,655)	(424,250)
C7	採用權益法認列之關聯企業之變動數	-	5,387	-	-	-	-	-	5,387	-	5,387
M3	處分子公司	-	-	-	-	-	-	-	-	(60,061)	(60,061)
O1	非控制權益變動數	-	(20,115)	-	-	-	-	-	(20,115)	20,115	-
Z1	114 年 12 月 31 日餘額	$ 4,066,638	$ 28,895,221	$ 3,622,343	$ 771,006	($ 842,244)	$ 2,778,319	$ 72,128	$ 39,363,411	$ 197,399	$ 39,560,810

董事長：江朝瑞　　經理人：謝立群　　會計主管：林胡耀

TPK Holding Co., Ltd.及子公司

合併現金流量表

民國 114 年及 113 年 1 月 1 日至 12 月 31 日

單位：新台幣仟元

代碼		114年度	113年度
	營業活動之現金流量		
A10000	本年度稅前淨利	$ 1,905,644	$ 1,034,503
A20010	收益費損項目		
A20100	折舊費用	2,699,665	3,497,077
A20200	攤銷費用	15,597	24,479
A20300	預期信用減損損失	59,046	127,114
A20400	透過損益按公允價值衡量金融資產及負債之淨利益	(39,475)	(389,952)
A20900	財務成本	840,027	1,222,541
A21200	利息收入	(1,514,973)	(2,070,646)
A21300	股利收入	(4,437)	(11,272)
A22300	採用權益法認列之關聯企業損失之份額	14,882	152,546
A22500	處分及報廢不動產、廠房及設備損失	74,227	49,346
A22700	處分投資性不動產損失（利益）	107,187	(108,768)
A22900	租賃修改利益	(316)	(2,297)
A23100	處分投資利益	(15,807)	(11,480)
A23500	金融資產減損損失	-	79,233
A23700	非金融資產減損損失	-	51,952
A23700	存貨跌價及呆滯損失	44,148	-
A29900	提列負債準備	194,239	376,164
A30000	營業資產及負債之淨變動數		
A31150	應收票據及帳款減少（增加）	676,282	(144,154)
A31180	其他應收款（增加）減少	(255,518)	666,384
A31200	存貨增加	(200,738)	(738,438)
A31240	其他流動資產減少（增加）	21,009	(31,318)
A32150	應付票據及帳款減少	(504,216)	(574,646)
A32180	其他應付款增加	225,338	168,203
A32200	短期負債準備減少	(183,676)	(273,132)
A32230	其他流動負債增加	79,720	658,243
A32240	淨確定福利資產增加	(123)	(334)
A32990	退款負債（減少）增加	(623,140)	111,489
A33000	營運產生之現金	3,614,592	3,862,837
A33100	收取之利息	2,084,676	1,469,220
A33200	收取之股利	4,437	11,272
A33500	支付之所得稅	(634,211)	(297,358)
AAAA	營業活動之淨現金流入	5,069,494	5,045,971

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代碼		114年度	113年度
	投資活動之現金流量		
B00020	處分透過其他綜合損益按公允價值衡量之金融資產	$ -	$ 8,908
B00040	按攤銷後成本衡量之金融資產（增加）減少	(9,344,755)	10,187,772
B00100	取得透過損益按公允價值衡量之金融資產	(275,407)	(1,014,695)
B00100	發行透過損益按公允價值衡量之金融負債	1,642	17,338
B00200	處分透過損益按公允價值衡量之金融資產	728,770	836,283
B01800	取得採用權益法之長期股權投資	-	(302,180)
B02000	預付投資款增加	(5,091,662)	-
B02200	對子公司之收購	-	(34,807)
B02300	處分子公司	(1,646)	619,391
B02700	購置不動產、廠房及設備	(490,852)	(146,606)
B02800	處分不動產、廠房及設備價款	50,186	53,115
B03800	存出保證金減少	8,930	32,991
B04500	購置無形資產	(36,634)	(9,775)
B06800	其他非流動資產減少（增加）	580	(125)
B07100	預付設備款增加	(403,759)	(833,135)
BBBB	投資活動之淨現金流（出）入	(14,854,607)	9,414,475
	籌資活動之現金流量		
C00100	短期借款增加（減少）	5,333,924	(2,213,895)
C01600	舉借長期借款	2,729,681	13,854,761
C01700	償還長期借款	(8,126,950)	(16,626,059)
C03100	存入保證金減少	(6,171)	(7,974)
C04020	租賃負債本金償還	(282,785)	(517,507)
C04300	其他非流動負債增加（減少）	89,564	(35,113)
C04500	發放現金股利	(325,331)	-
C05600	支付之利息	(640,971)	(1,126,067)
CCCC	籌資活動之淨現金流出	(1,229,039)	(6,671,854)
DDDD	匯率變動對現金及約當現金之影響	(1,568,201)	2,867,089
EEEE	本年度現金及約當現金（減少）增加數	(12,582,353)	10,655,681
E00100	年初現金及約當現金餘額	44,597,083	33,941,402
E00200	年底現金及約當現金餘額	$ 32,014,730	$ 44,597,083

董事長：江朝瑞　　經理人：謝立群　　會計主管：林胡耀

Exhibit 3

Deloitte.

勤業眾信

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INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
TPK Holding Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of TPK Holding Co., Ltd. and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, 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, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for 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, 2025. 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 of the Group's consolidated financial statements for the year ended December 31, 2025 is described as follows:

Valuation of Inventory

The description of the key audit matter:

As of December 31, 2025, the carrying amount of inventory accounted for 8% of the Group's total assets. The Group is mainly engaged in the business of developing, manufacturing and selling touch modules and related products, etc. As the touch module industry is characterized by rapid change in technology, as well as short life cycles for the related products, in this regard, the risk surrounding the write-down of slow-moving and obsolete inventory is higher. Based on the aging of inventories, the net realizable value of the Group's products, the related sales status and the changes in the market, the Group evaluated and recognized losses related to the write-down of slow-moving and obsolete inventory monthly. Since such valuation of inventory requires significant judgment from management, the valuation of inventory has been identified as a key audit matter.

Refer to Notes 4 (g), 5 (c) and 11 to the Group's consolidated financial statements for details of the related accounting policy and the relevant information about inventory.

Corresponding audit procedures:

As for the evaluation of losses related to the write-down of slow-moving and obsolete inventory, after first gaining familiarity with the industry characteristics to which the Group belongs, we obtained an understanding of the reasonability of the Group's policy on provisions for obsolete inventory and inventory whose carrying amount was lower than the net realizable value, and we randomly inspected inventory aging and performed our own calculation to verify whether the loss recognized adhered to the Group's provision policy.

In addition, at the end of the year, we performed an inventory observation and random counting to understand the inventory status and evaluate the appropriateness of the loss of obsolete and damaged inventory.

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 International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, 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, 2025 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 Pi-Yu Chuang and Chun-Hung Chen.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 16, 2026

<u>*Notice to Readers*</u>

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.

TPK HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS (Note 4)				
Cash and cash equivalents (Notes 4, 6, 27 and 28)	$ 32,014,730	38	$ 44,597,083	50
Financial assets at fair value through profit or loss - current (Notes 4, 7, 27 and 32)	288,348	-	1,581,621	2
Financial assets at amortized cost - current (Notes 4, 9, 28, 32 and 34)	11,766,042	14	2,592,879	3
Notes and trade receivables, net (Notes 4, 10, 27, 28, 32 and 33)	8,657,872	10	9,506,770	10
Other receivables, net (Notes 4, 10, 28, 32 and 33)	2,062,588	3	2,491,350	3
Current tax assets (Notes 4, 25 and 28)	24,118	-	8,986	-
Inventories (Notes 4, 5, 11, 27 and 28)	7,135,582	8	7,262,166	8
Other current assets (Note 28)	259,960	-	918,446	1
Total current assets	62,209,240	73	68,959,301	77
NON-CURRENT ASSETS				
Financial assets at fair value through profit or loss - non-current (Notes 4, 7 and 32)	1,311,800	2	1,239,542	1
Financial assets at fair value through other comprehensive income - non-current (Notes 4, 8 and 32)	9,633	-	19,681	-
Investments accounted for using the equity method (Notes 4, 13 and 28)	352,481	-	360,290	1
Property, plant and equipment (Notes 4, 5, 14, 27, 28, 33 and 34)	8,258,783	10	9,850,391	11
Right-of-use assets (Notes 4, 15, 28 and 33)	2,849,089	4	3,150,896	4
Investment properties (Notes 4 and 16)	3,129,753	4	3,848,018	4
Intangible assets (Notes 4, 17, 27 and 28)	50,958	-	78,035	-
Deferred tax assets (Notes 4, 5, 25 and 28)	1,223,605	1	1,277,524	2
Prepayments for equipment (Note 28)	301,024	-	317,308	-
Refundable deposits (Notes 28, 32 and 33)	66,330	-	77,695	-
Prepayments for investments (Note 12)	5,110,600	6	-	-
Net defined benefit assets - non-current (Notes 4 and 21)	6,890	-	3,582	-
Other non-current assets	93	-	699	-
Total non-current assets	22,671,039	27	20,223,661	23
TOTAL	$ 84,880,279	100	$ 89,182,962	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES (Note 4)				
Short-term borrowings (Notes 18, 28 and 32)	$ 15,085,889	18	$ 9,920,103	11
Financial liabilities at fair value through profit or loss - current (Notes 4, 7 and 32)	543,026	1	1,202,685	1
Notes and trade payables (Notes 27, 28 and 33)	8,651,133	10	9,586,677	11
Payables for purchase of equipment (Notes 19, 28 and 33)	408,666	-	410,692	1
Other payables - others (Notes 19, 27, 28 and 33)	2,452,975	3	2,238,734	3
Current tax liabilities (Notes 4 and 25)	266,546	-	304,650	-
Provisions - current (Notes 4, 5, 11, 20 and 28)	1,472,014	2	1,535,760	2
Lease liabilities - current (Notes 4, 15, 28 and 33)	175,615	-	152,451	-
Current portion of long-term borrowings (Notes 18, 28, 32 and 34)	1,608,463	2	2,163,472	2
Refund liabilities - current (Notes 19 and 23)	184,995	-	813,072	1
Other current liabilities - others (Notes 28 and 33)	613,592	1	1,154,124	1
Total current liabilities	31,462,914	37	29,482,420	33
NON-CURRENT LIABILITIES				
Long-term borrowings (Notes 18, 28, 32 and 34)	8,643,224	10	14,108,725	16
Deferred tax liabilities (Notes 4, 25 and 28)	2,676,988	3	2,578,850	3
Lease liabilities - non-current (Notes 4, 15, 28 and 33)	2,335,067	3	2,525,562	3
Guarantee deposits received (Notes 28 and 32)	13,294	-	20,652	-
Other non-current liabilities	187,982	-	101,688	-
Total non-current liabilities	13,856,555	16	19,335,477	22
Total liabilities	45,319,469	53	48,817,897	55
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Notes 4, 8, 13, 21, 22, 27, 28 and 29)				
Share capital				
Ordinary shares	4,066,638	5	4,066,638	5
Capital surplus	28,895,221	34	28,909,949	32
Retained earnings				
Legal reserve	3,622,343	4	3,578,197	4
Special reserve	771,006	1	2,683,391	3
Accumulated deficit	(842,244)	(1)	(3,491,364)	(4)
Total retained earnings	3,551,105	4	2,770,224	3
Other equity				
Exchange differences on translating foreign operations	2,778,319	4	4,294,980	5
Unrealized valuation gain (loss) on financial assets at fair value through other comprehensive income	72,128	-	81,274	-
Total other equity	2,850,447	4	4,376,254	5
Total equity attributable to owners of the Company	39,363,411	47	40,123,065	45
NON-CONTROLLING INTERESTS	197,399	-	242,000	-
Total equity	39,560,810	47	40,365,065	45
TOTAL	$ 84,880,279	100	$ 89,182,962	100

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

TPK HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUE, NET (Notes 4, 23, 27, 33 and 38)	$ 62,835,706	100	$ 68,873,618	100
OPERATING COSTS (Notes 4, 11, 14, 15, 17, 20, 21, 24 and 33)	58,884,580	94	65,971,716	96
GROSS PROFIT	3,951,126	6	2,901,902	4
OPERATING EXPENSES (Notes 4, 10, 14, 15, 17, 21, 24 and 33)				
Selling and marketing expenses	237,431	-	277,216	-
General and administrative expenses	2,370,749	4	2,355,147	3
Research and development expenses	557,330	1	502,399	1
Expected credit loss	56,921	-	20,311	-
Total operating expenses	3,222,431	5	3,155,073	4
INCOME (LOSS) FROM OPERATIONS	728,695	1	(253,171)	-
NON-OPERATING INCOME AND EXPENSES				
Government grant revenue (Note 4)	124,573	-	238,364	-
Interest income (Notes 4, 24 and 33)	1,514,973	2	2,070,646	3
Other income (Notes 4, 15, 24 and 33)	262,280	1	271,960	-
Gain on disposal of investment (Notes 4 and 28)	15,807	-	11,480	-
Foreign exchange gain, net (Notes 4 and 36)	158,207	-	197,545	-
Gain on financial instruments at fair value through profit or loss (Notes 4, 7 and 32)	560,262	1	472,516	1
Expected credit loss (Notes 4 and 10)	(2,125)	-	(106,803)	-
Share of loss of associates accounted for using equity method (Notes 4 and 13)	(14,882)	-	(152,546)	-
Impairment loss recognized on financial assets (Notes 4 and 13)	-	-	(79,233)	-
Impairment loss recognized on intangible assets (Notes 4 and 17)	-	-	(51,952)	-
Finance costs (Notes 4, 15, 18, 24 and 33)	(840,027)	(1)	(1,222,541)	(2)
Other losses (Notes 4, 16 and 24)	(602,119)	(1)	(361,762)	-
Total non-operating income and expenses	1,176,949	2	1,287,674	2
PROFIT BEFORE INCOME TAX	1,905,644	3	1,034,503	2
INCOME TAX EXPENSE (Notes 4 and 25)	798,675	1	551,187	1

(Continued)

TPK HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
NET PROFIT FOR THE YEAR	$ 1,106,969	2	$ 483,316	1
OTHER COMPREHENSIVE (LOSS) INCOME				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans (Notes 4 and 21)	3,185	-	2,964	-
Unrealized valuation loss on investments in equity instruments at fair value through other comprehensive income (Notes 4, 8 and 22)	(9,146)	-	(71,727)	-
Exchange differences arising on translation to the presentation currency (Notes 4 and 22)	(1,674,296)	(3)	2,541,628	3
	(1,680,257)	(3)	2,472,865	3
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating foreign operations (Notes 4 and 22)	132,109	-	(140,243)	-
Share of other comprehensive income of associates accounted for using equity method (Notes 4, 13 and 22)	16,929	-	2,637	-
	149,038	-	(137,606)	-
Other comprehensive (loss) income for the year, net of income tax	(1,531,219)	(3)	2,335,259	3
TOTAL COMPREHENSIVE (LOSS) INCOME FOR THE YEAR	$ (424,250)	(1)	$ 2,818,575	4
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	$ 1,103,027	2	$ 473,062	1
Non-controlling interests	3,942	-	10,254	-
	$ 1,106,969	2	$ 483,316	1
TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:				
Owners of the Company	$ (419,595)	(1)	$ 2,795,347	4
Non-controlling interests	(4,655)	-	23,228	-
	$ (424,250)	(1)	$ 2,818,575	4

(Continued)

TPK HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
EARNINGS PER SHARE (Note 26)				
Basic	$ 2.71		$ 1.16	
Diluted	$ 2.71		$ 1.16	

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

TPK HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company									
			Retained Earnings			Other Equity				
	Share Capital (Notes 4 and 22)	Capital Surplus (Notes 4, 13, 22, 28 and 29)	Legal Reserve (Note 22)	Special Reserve (Note 22)	Unappropriated Earnings (Accumulated Deficit) (Notes 4, 8, 21 and 22)	Exchange Differences on Translating Foreign Operations (Notes 4, 13 and 22)	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income (Notes 4, 8 and 22)	Total	Non-controlling Interests (Notes 4, 22, 28 and 29)	Total Equity
BALANCE ON JANUARY 1, 2024	$ 4,066,638	$ 28,234,810	$ 3,556,086	$ 2,256,831	$ (1,287,884)	$ 1,903,932	$ (2,077,825)	$ 36,652,588	$ 294,106	$ 36,946,694
Appropriation of 2023 earnings										
Legal reserve	-	-	22,111	-	(22,111)	-	-	-	-	-
Special reserve	-	-	-	426,560	(426,560)	-	-	-	-	-
Net profit for the year ended December 31, 2024	-	-	-	-	473,062	-	-	473,062	10,254	483,316
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	2,964	2,391,048	(71,727)	2,322,285	12,974	2,335,259
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	476,026	2,391,048	(71,727)	2,795,347	23,228	2,818,575
Changes in capital surplus from investment in associates accounted for using the equity method	-	75,633	-	-	-	-	-	75,633	-	75,633
Disposal of subsidiaries	-	-	-	-	-	-	-	-	(85,437)	(85,437)
Difference between the consideration and the carrying amount of the subsidiary acquired or disposed	-	582,277	-	-	-	-	-	582,277	(31,301)	550,976
Change in non-controlling interests	-	17,229	-	-	-	-	-	17,229	41,404	58,633
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	(2,230,835)	-	2,230,826	(9)	-	(9)
BALANCE ON DECEMBER 31, 2024	4,066,638	28,909,949	3,578,197	2,683,391	(3,491,364)	4,294,980	81,274	40,123,065	242,000	40,365,065
Appropriation of 2024 earnings										
Legal reserve	-	-	44,146	-	(44,146)	-	-	-	-	-
Special reserve	-	-	-	(1,912,385)	1,912,385	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(325,331)	-	-	(325,331)	-	(325,331)
Net profit for the year ended December 31, 2025	-	-	-	-	1,103,027	-	-	1,103,027	3,942	1,106,969
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	3,185	(1,516,661)	(9,146)	(1,522,622)	(8,597)	(1,531,219)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	1,106,212	(1,516,661)	(9,146)	(419,595)	(4,655)	(424,250)
Changes in capital surplus from investment in associates accounted for using the equity method	-	5,387	-	-	-	-	-	5,387	-	5,387
Disposal of subsidiaries	-	-	-	-	-	-	-	-	(60,061)	(60,061)
Change in non-controlling interests	-	(20,115)	-	-	-	-	-	(20,115)	20,115	-
BALANCE ON DECEMBER 31, 2025	$ 4,066,638	$ 28,895,221	$ 3,622,343	$ 771,006	$ (842,244)	$ 2,778,319	$ 72,128	$ 39,363,411	$ 197,399	$ 39,560,810

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

TPK HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	$ 1,905,644	$ 1,034,503
Adjustments for:		
Depreciation expenses	2,699,665	3,497,077
Amortization expenses	15,597	24,479
Expected credit loss	59,046	127,114
Net gain on fair value changes of financial assets and liabilities at fair value through profit or loss	(39,475)	(389,952)
Finance costs	840,027	1,222,541
Interest income	(1,514,973)	(2,070,646)
Dividend income	(4,437)	(11,272)
Share of loss of associates accounted for using equity method	14,882	152,546
Loss on disposal of property, plant and equipment	74,227	49,346
Loss (gain) on disposal of investment properties	107,187	(108,768)
Gain on modification of lease	(316)	(2,297)
Gain on disposal of investment	(15,807)	(11,480)
Impairment loss recognized on financial assets	-	79,233
Impairment loss recognized on non-financial assets	-	51,952
Write-down of inventories	44,148	-
Recognition of provisions	194,239	376,164
Changes in operating assets and liabilities		
Decrease (increase) in notes and trade receivables	676,282	(144,154)
(Increase) decrease in other receivables	(255,518)	666,384
Increase in inventories	(200,738)	(738,438)
Decrease (increase) in other current assets	21,009	(31,318)
Decrease in notes and trade payables	(504,216)	(574,646)
Increase in other payables	225,338	168,203
Decrease in provisions	(183,676)	(273,132)
Increase in other current liabilities	79,720	658,243
Increase in net defined benefit plans	(123)	(334)
(Decrease) increase in refund liabilities	(623,140)	111,489
Cash generated from operations	3,614,592	3,862,837
Interest received	2,084,676	1,469,220
Dividends received	4,437	11,272
Income tax paid	(634,211)	(297,358)
Net cash generated from operating activities	5,069,494	5,045,971
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of financial assets at fair value through other comprehensive income	-	8,908
(Increase) decrease in financial assets at amortized cost	(9,344,755)	10,187,772
Purchase of financial assets at fair value through profit or loss	(275,407)	(1,014,695)
Issue of financial liabilities at fair value through profit or loss	1,642	17,338

(Continued)

TPK HOLDING CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Proceeds from sale of financial assets at fair value through profit or loss	728,770	836,283
Acquisition of associates	-	(302,180)
Increase in prepayments for investments	(5,091,662)	-
Acquisition of the subsidiary	-	(34,807)
Net cash inflow on disposal of subsidiaries	(1,646)	619,391
Payments for property, plant and equipment	(490,852)	(146,606)
Proceeds from disposal of property, plant and equipment	50,186	53,115
Decrease in refundable deposits	8,930	32,991
Payments for intangible assets	(36,634)	(9,775)
Decrease (increase) in other non-current assets	580	(125)
Increase in prepayments for equipment	(403,759)	(833,135)
Net cash (used in) generated from investing activities	(14,854,607)	9,414,475
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase (decrease) in short-term borrowings	5,333,924	(2,213,895)
Proceeds from long-term borrowings	2,729,681	13,854,761
Repayments of long-term borrowings	(8,126,950)	(16,626,059)
Refund of guarantee deposits received	(6,171)	(7,974)
Repayments of the principal portion of lease liabilities	(282,785)	(517,507)
Increase (decrease) in short-term borrowings	89,564	(35,113)
Dividends paid to owners of the Company	(325,331)	-
Interest paid	(640,971)	(1,126,067)
Net cash used in financing activities	(1,229,039)	(6,671,854)
EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH HELD IN FOREIGN CURRENCIES	(1,568,201)	2,867,089
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(12,582,353)	10,655,681
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	44,597,083	33,941,402
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 32,014,730	$ 44,597,083

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

【附件四】

TPK Holding Co., Ltd.
盈餘分派表
2025 年度

單位：美金元

期初未分配盈餘	3,144,572
確定福利計畫再衡量數認列於保留盈餘	101,342
調整後未分配盈餘	3,245,914
本期稅後淨利	35,435,363
減：提列法定盈餘公積	(3,543,536)
加：迴轉特別盈餘公積	4,356,279
本期可供分配盈餘	39,494,020
分派項目：	
普通股現金股利－每股新台幣 1.8 元 (註 1 及 2)	(23,263,778)
期末未分配盈餘	16,230,242

註 1：正確配發之現金股利之美金金額，依規定將以**股東常會**前一營業日之台灣銀行買入及賣出美金即期外匯收盤價之平均數計算為準，目前暫以 2026 年 1 月 30 日新台幣 31.465 元兌換 1 美元設算。

註 2：本次現金股利依本公司 2026 年 1 月 31 日流通在外股數 406,663,759 股計算。

補充資料

每股現金股利 (新台幣元)	**1.8**
現金股利 (新台幣元)	**731,994,766**
現金股利 (美金元)	**23,263,778**

董事長：江朝瑞　　經理人：謝立群　　會計主管：林胡耀

Exhibit 4

TPK Holding Co., Ltd.
PROFIT DISTRIBUTION STATEMENT
Year 2025

(Unit：$US)

Unappropriated retained earnings of previous year	3,144,572
Remeasurement of defined benefit plan recognized in Retained Earnings	101,342
Unappropriated retained earnings after adjustments	3,245,914
Y2025 net profit after tax	35,435,363
Less：10% legal reserve	(3,543,536)
Add：Special reserve	4,356,279
Distributable net profit	39,494,020
Distributable item：	
Cash dividend to shareholders －NT$ 1.8 per share(Note 1 and 2)	(23,263,778)
The ending balance of unappropriated retained earnings	16,230,242

Note 1：Exact amount of cash dividends denominated in USD will be calculated based upon the average spot rate for buying and selling published by the Bank of Taiwan between NTD and USD on the business day immediately prior to the date of the general meeting. The foreign exchange rate tentatively adopted is USD 1：NTD 31.465 on January 30, 2026.

Note 2：The amount of cash dividend is calculated based upon total issued shares outstanding (406,663,759 shares) on January 31, 2026.

Supplementary Data：	
Cash dividend per share (NTD)	1.8
Cash dividends (NTD)	731,994,766
Cash dividends (USD)	23,263,778

Chairman：Michael Chao-Juei Chiang Executive：Li-Chien Hsieh Accoutiing Manager：Hu-Yao Lin

【附件五】

「董事選舉辦法」修訂前後條文對照表

修訂條文	現行條文	說明
3.6.本公司董事之選舉，應參照中華民國公司法第一百九十二條之一所規定之候選人提名制度程序為之。	3.6.本公司董事之選舉，應參照中華民國公司法第一百九十二條之一所規定之候選人提名制度程序為之，為審查董事候選人之資格條件、學經歷背景及有無中華民國公司法第三十條所列各款情事等事項，不得任意增列其他資格條件之證明文件，並應將審查結果提供股東參考，俾選出適任之董事。	配合公司法第 192 條之 1 修正簡化提名董事之作業程序。
3.10.選舉開始前，應由主席指定計票員及具有股東身分之監票員各若干人，執行各項有關職務。投票箱由董事會製備之，於投票前由監票員當眾開驗。	3.10.選舉開始前，應由主席指定具有股東身分之監票員；計票員各若干人，執行各項有關職務。投票箱由董事會製備之，於投票前由監票員當眾開驗。	文字調整。
（本項刪除）	3.11. 被選舉人如為股東身分者，選舉人須在選舉票被選舉人欄填明被選舉人戶名及股東戶號；如非股東身分者，應填明被選舉人姓名及身分證明文件編號。惟政府或法人股東為被選舉人時，選舉票之被選舉人戶名欄應填列該政府或法人名稱，亦得填列該政府或法人名稱及其代表人姓名；代表人有數人時，應分別加填代表人姓名。	股東於股東會召開前即可從候選人名單知悉各候選人之姓名、學經歷等資訊，以股東戶號或身分證字號為辨明候選人身分之方式，即無必要，爰刪除 3.11。
3.11. 選舉票有左列情事之一者無效： 3.11.1. 不用有召集權人製備之選舉票者。 3.11.2. 以空白之選舉票投入投票箱者。 3.11.3. 字跡模糊無法辨認或經塗改者。 3.11.4. 所填被選舉人與董事候選人名單經核對不符者。	3.12. 選舉票有左列情事之一者無效： 3.12.1. 不用董事會製備之選舉票者。 3.12.2. 以空白之選舉票投入投票箱者。 3.12.3. 字跡模糊無法辨認或經塗改者。 3.12.4. 所填被選舉人如為股東身分者，其戶名、股東戶號與	調整條號。 股東得依公司法第 173 條規定，於特定情形下(如董事會不為召集之通知時)得報經主管

3.11.5. 除填分配選舉權數外，夾寫其他文字者。	股東名簿不符者；所填被選舉人如非股東身分者，其姓名、身分證明文件編號經核對不符者。 3.12.5. 除填被選舉人之戶名（姓名）或股東戶號（身分證明文件編號）及分配選舉權數外，夾寫其他文字者。 3.12.6. 所填被選舉人之姓名與其他股東相同而未填股東戶號或身分證明文件編號可資識別者。 3.12.7. 未按選舉票備註欄內之規定填寫者。	機關許可，自行召集，擬配合調整3.12.1。另董事選舉採候選人提名制度，股東應就董事候選人名單中選任之，爰調整3.12.4及3.12.5，並刪除3.12.6及3.12.7。
3.12. 投票完畢後當場開票，開票結果應由主席當場宣布，包含董事當選名單與其當選權數。 前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依章程第18.7條提起訴訟者，應保存至訴訟終結為止。	3.13. 投票完畢後當場開票，開票結果應由主席當場宣布，包含董事當選名單與其當選權數。 前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依章程第18.7條提起訴訟者，應保存至訴訟終結為止。	調整條號。
（本項刪除）	3.14. 當選董事由董事會分別發給當選通知書。	簡化流程。
3.13. 本辦法由股東會通過後施行，修改時亦同。 本辦法經2015年6月12日股東會通過。 第一次修訂，並經2018年5月29日股東會通過。 第二次修訂，並經2026年6月26日股東會通過。	3.15. 本辦法由股東會通過後施行，修改時亦同。本辦法訂定後，如遇相關法令變更，本辦法應適時配合修正，並應依照法令經董事會及股東會決議通過。 本辦法經2015年6月12日股東會通過。 第一次修訂，並經2018年5月29日股東會通過。	簡化文字。

Exhibit 5

Comparison Table of Amendments to the Rules for Election of Directors

Proposed Amendments	Current Provisions	Reasons for Amendments
3.1. The overall composition of the Board of Directors shall be taken into consideration in the selection of directors of the Company. The composition of the Board of Directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the Company's business operation, operating dynamics, and development needs. It is advisable that such policy include, but not be limited to, the following two general standards: 3.1.1. Basic requirements and values: Gender, age, nationality, and culture. 3.1.2. Professional knowledge, skills, and experience: Professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills and industry experience.	3.1. The overall composition of the Board of Directors shall be taken into consideration in the selection of directors of the Company. The composition of the Board of Directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the Company's business operation, operating dynamics, and development needs. It is advisable that the Rules include, but not be limited to, the following two general standards: 3.1.1. Basic requirements and values: Gender, age, nationality, and culture. 3.1.2. Professional knowledge and skills: Professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills and industry experience.	Wording adjustment.
3.6. The election of directors of the Company shall be conducted in accordance with the candidate nomination mechanism set forth in Article 192-1 of Company Act of the Republic of China.	3.6. The election of directors of the Company should be conducted with the candidate nomination mechanism set forth in Article 192-1 of Company Act of the Republic of China. The Company may not arbitrarily request for additional certification documents evidencing other qualifications when reviewing the qualifications, education, experience, and conditions of the candidates of directors as listed in Article 30 of	To simplify the procedures for nominating director candidates in accordance with the amendment to Article 192-1 of the Company Act.

	Company Act of the Republic of China. The Company must provide the results of the review to shareholders for their reference so that they can elect competent directors.	
3.8. The Board of Directors shall prepare ballots in a number corresponding to the directors to be elected. The number of votes represented by each ballot shall be specified on the ballots, which shall then be distributed to attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.	3.8. The Board of Directors shall prepare ballots in number corresponding to the directors to be elected. The number of votes represented by each ballots shall be specified on the ballots, which shall then be distributed hem to attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.	Wording adjustment.
3.10. Before an election begins, the chairman shall appoint an appropriate number of vote counting personnel and vote monitoring personnel, the latter being shareholders, to perform their respective duties. The ballot box shall be prepared by the Board of Directors and inspected in public by vote monitoring personnel before voting commences.	3.10. Before an election begins, the chairman should appoint a number of persons with shareholder status to perform their respective duties of vote monitoring and vote counting personnel. The ballot box shall be prepared by the Board of Directors and inspected before the public by vote monitoring personnel before voting commences.	Wording adjustment.
(Deleted)	3.11.If the candidate is a shareholder, the voter shall fill the account name and the shareholder account number of the candidate in the "candidate" column of the ballot. If the candidate is not a shareholder, voters should fill the name and the identification number of the candidate in the "candidate" column of the ballot. Provided, however, if the candidate is a government agency or juristic-person shareholder, the name of the government agency or juristic-person should be filled in the "account name of candidate" column of the ballot, or both the	As shareholders are able to review the names, academic and professional backgrounds, and other relevant information of director candidates from the candidate list prior to the shareholders' meeting, the use of shareholder account numbers or identification numbers as a means of

	name of such the government agency or juristic-person and its representative may be filled in such column. Where there are multiple representatives, the name of each representative shall be filled in the said column.	identifying candidates is no longer necessary. Accordingly, Section 3.11 has been deleted.
3.11. A ballot is void under any of the following circumstances: 3.11.1. A ballot which was not prepared by a person with the right to convene. 3.11.2. A blank ballot which was cast into the ballot box. 3.11.3. Illegible or altered handwriting. 3.11.4. The name of the candidate entered on the ballot does not correspond to the list of director candidates. 3.11.5. A ballot containing any other words or marks in addition to the number of voting rights allocated to the candidate.	3.12. A ballot is void under any of the following circumstances: 3.12.1. A ballot which was not prepared by the Board of Directors. 3.12.2. A blank ballot which was cast into the ballot box. 3.12.3. Illegible or altered handwriting. 3.12.4. If the candidate filled in is a shareholder, the account name or shareholder account number of the candidate filled in is inconsistent with the shareholder register; if the candidate filled in is not a shareholder, the name or the identification number of the candidate filled in is incorrect. 3.12.5. A ballot with other written characters in addition to the account name (name) or the account number (identification number) of the candidate and the number of votes cast for the candidate. 3.12.6. The name of the candidate filled in a ballot being the same as another shareholder's name but the respective shareholder's number (identification number) not being indicated to distinguish them.	Adjustment of clause numbering. Pursuant to Article 173 of the Company Act, shareholders may, under certain circumstances (such as where the Board of Directors fails to issue a notice convening a shareholders' meeting), obtain approval from the competent authority to convene a shareholders' meeting themselves. Accordingly, Section 3.12.1 has been revised. In addition, as the election of directors adopts the candidate nomination system and shareholders shall elect directors from the list of director candidates, Sections 3.12.4 and 3.12.5 have been revised, and Sections 3.12.6 and 3.12.7 have

		been deleted.
3.12. The votes shall be counted on the spot immediately after the end of voting. The results of ballot counting should be declared by the chairman on-site, including the list of persons elected as directors and the number of votes with which they were elected. The ballots for said election should be properly retained after they are sealed with the signatures of the monitoring personnel for at least one year. However, if any shareholder files a lawsuit in accordance with Article 18.7 of the Amended and Restated Memorandum of Association and Articles of Association of the Company, the ballots should be retained until the conclusion of the litigation.	3.13. The votes shall be counted on the spot immediately after the end of voting. The results of ballot counting should be declared by the chairman on-site, including the list of persons elected as directors and the number of votes with which they were elected. The ballots for said election should be properly retained after they are sealed and signed-off by ballot monitoring personnel for at least one year. However, if any shareholder files a lawsuit in accordance with Article 18.7 of the Amended and Restated Memorandum of Association and Articles of Association of the Company, the ballots should be retained until the conclusion of the litigation.	Adjustment of clause numbering and wording.
(Deleted)	3.14. The Board of Directors shall issue notification to the directors elected.	To simplify the procedures.
3.13.The Rules and any amendments or revisions hereto shall be implemented upon approval by the shareholders' meeting. The Rules were approved by the shareholders' meeting held on June 12, 2015. The first amendment was approved by the shareholders' meeting held on May 29, 2018. The second amendment was approved by the shareholders' meeting held on June 26, 2026.	3.15.The Rules and any amendments hereto shall be implemented after being approved by the shareholders' meeting. In the event of any amendments to the relevant laws and regulations, the Rules shall be amended accordingly resolved by the Board of Directors and the shareholders' meeting in accordance with laws and regulations. The Rules are approved by shareholders' meeting held on June 12, 2015. The first amendment was approved by the shareholders' meeting held on May 29, 2018.	To simplify the wording.
4.1.Whether the election of directors is conducted pursuant to relevant laws and regulations.	4.1.Whether the election of directors are conducted pursuant to relevant laws and regulations.	

【附件六】

擬解除董事(含獨立董事)競業禁止限制明細表

職稱	姓名	解除競業禁止公司資料
法人董事代表人	Capable Way Investments Limited 法人董事代表人: 劉詩亮	ITH Corporation 法人董事代表人
		奕力科技股份有限公司 董事
		矽力杰股份有限公司 獨立董事
法人董事代表人	High Focus Holdings Limited 法人董事代表人：Foster Chiang	Ambitious International Limited 董事
獨立董事	鄭炎為	神準科技股份有限公司 獨立董事
獨立董事	郭慈容	凱基證券股份有限公司 獨立董事
獨立董事	汪弘鈞	精準健康股份有限公司 法人董事代表人

Exhibit 6

List of Companies in which the Directors Participate for Purposes of the Non-Competition Restrictions

Title	Name	List of companies the directors may have competing interests in
Representative	Capable Way Investments Limited Representative: Hsi-Liang Liu	ITH Corporation -Director Representative
		ILI Technology Corp. -Director
		Silergy Corp. - Independent Director
Representative	High Focus Holdings Limited Representative: Foster Chiang	Ambitious International Limited- Director
Independent Director	Yen-Wei Cheng	Senao Networks Inc.-Independent Director
Independent Director	Tzu-Jung Ku	KGI Securities Co. LTD. - Independent Director
Independent Director	John Hong-Chiun Wang	Precision Health Inc. -Director Representative

儒風 承印
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