FIT Holding Co., Ltd.

2026 Annual General Shareholders' Meeting Minutes

Meeting Type: Physical Shareholders' Meeting

Time: 9:00 a.m., June 23, 2026 (Tuesday)

Venue: No. 49, Section 4, Zhongyang Road, Tucheng District, New Taipei City

Total Shares represented by shareholders presented in person or by proxy:
The total number of shares represented at the meeting was 129,661,611 shares (including 107,869,853 shares voted electronically), which constitutes 52.65% of our company's total issued shares of 246,242,146 shares.

Chair: T.C. Gou, Chairman of the Board of Directors

Recorder: Yi-Hsien Tseng

Directors present:

Chairman T.C. Gou
Director Kufn Lin
Director Jeffrey Cheng
Director Semi Wang
Independent Director Ralph Chen (the Convener of Audit Committee)
Independent Director Chen-Rong Chiang
Independent Director Hong Te Lu
There are seven directors attended the meeting, exceeding half of the total number of directors.

Attendees:

The Accountant Kuan-Hung Lin,
The Lawyer Zong-Ying Xie

Meeting Commencement Announced: The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

Chairman's Address: (Omitted)

I. **Report Items**

Proposal 1

Proposal：The Company's business report for the year 2025; please review.

Explanation：Please refer to Annex I for the business report.

Proposal 2

Proposal：Audit Committee’s report on the review of the Company’s final accounts for the year 2025; please review.

Explanation：Please refer to Annex II for the Audit Committee’s review report.

II. **Matters for Approval**

Proposal 1 Proposed by the Board of Directors

Proposal：2025 Business Report and financial statements of the Company; please recognize.

Explanation：I. The financial statements of the Company for the year 2025 have been audited by PwC Taiwan, and have been reviewed together with the business report by the Audit Committee, and a written review report is issued accordingly.

II. Please refer to Annex I to Annex III for the related documents.

Resolution：The above proposal is and hereby was approved as proposed.

Voting Results：Shares present at the time of voting: 128,990,439 (including 107,869,853 shares from electronic voting).

Voting Results		% of the represented share present
Votes in favor （electronic votes）	126,150,325 （105,075,739）	97.79%
Votes against （electronic votes）	916,544 （916,544）	0.71%
Invalid Votes （electronic votes）	0 （0）	0.00%
Votes abstained/Not Voted （electronic votes）	1,923,570 （1,877,570）	1.49%

Proposal 2 Proposed by the Board of Directors

Proposal：Please ratify the Company's Statement of Appropriation of Earnings for 2025; please recognize.

I. Explanation：The Statement of Appropriation of Earnings for the year 2025 was approved by the Board meeting, and the review by the Audit Committee has been completed. Please refer to Attachment IV.

II. For 2025, the Company reported a net loss after tax of NT$5,625,724,714. After adding beginning unappropriated earnings of NT$427,599,600 and adjustments for remeasurement of the defined benefit plan of NT$8,649,330, the total accumulated deficit to be covered is NT$5,189,475,784. In accordance with Article 239 of the Company Act, the deficit will be offset first with legal reserve of NT$233,560,689. Any remaining shortfall will be offset with capital surplus.

Resolution：The above proposal is and hereby was approved as proposed.

Voting Results：Shares present at the time of voting: 128,990,439 (including 107,869,853 shares from electronic voting).

Voting Results		% of the represented share present
Votes in favor （electronic votes）	126,207,168 （105,132,582）	97.84%
Votes against （electronic votes）	917,895 （917,895）	0.71%
Invalid Votes （electronic votes）	0 （0）	0.00%
Votes abstained/Not Voted （electronic votes）	1,865,376 （1,819,376）	1.44%

III. **Matters for Discussion**

Proposal: Amendment to the Operational Procedures for Acquisition and Disposal of Assets. (Proposed by the Board of Directors)

Explanation: The Company proposed to revise the "Procedures for the Acquisition or Disposal of Assets" in accordance with the Financial Supervisory Commission's Order Jin Guan Zheng Fa Zi No. 1140383333 dated July 24, 2025.The comparison table of the revised articles is attached as Annex V.

Resolution：The above proposal is and hereby was approved as proposed.

Voting Results：Shares present at the time of voting: 128,990,439 (including 107,869,853 shares from electronic voting).

Voting Results		% of the represented share present
Votes in favor （electronic votes）	126,216,822 （105,142,236）	97.84%
Votes against （electronic votes）	910,411 （910,411）	0.70%
Invalid Votes （electronic votes）	0 （0）	0.00%
Votes abstained/Not Voted （electronic votes）	1,863,206 （1,817,206）	1.44%

IV. **Extempore Motions**：None.

V. **Adjournment**：**The meeting was adjourned at am 9:15**

VI. **There were no questions from shareholders at this shareholders' meeting.**

Annex I

FIT Holding Co., Ltd.

Business Report

In 2025, the Company's consolidated operating revenue amounted to NT$32,820,918 thousand, representing an increase of 21.99% compared to the previous year. The net loss attributable to the parent company was NT$5,625,725 thousand, with a loss per share of NT$22.85. As of December 31, 2025, the accumulated deficit totaled NT$5,189,476 thousand, exceeding one-half of the paid-in capital of NT$2,462,421 thousand. The operating performance for the year did not meet expectations, primarily due to significant losses incurred by Foxwell Energy on Phase II of Taipower's offshore wind power project. The project team has conducted a comprehensive review of budget and schedule control mechanisms and aims to complete the project within the year. The Company is also actively pursuing negotiations with Taipower for additional payments and schedule extensions. Going forward, the Company will adopt a more pragmatic approach to strengthen project risk management, continuously enhance operational strategies and management effectiveness, and steadily advance all business developments.

The descriptions of the business development of each important subsidiary of the Group are as follows: Foxlink Image will focus on the R&D and production of scanners and automatic paper feeders for major manufacturers in the world, and will develop higher-end and low-cost products to obtain more orders from customers and increase profitability. Glory Science transform to develop optical communication products and other special applications. Power Quotient's continues to focus its own brand on 3C peripheral products.

In the clean energy sector, operations currently encompass Shih Fong Power, which is responsible for hydropower generation; Shinfox, which handles onshore wind power, development, turnkey projects, and operations and maintenance; Foxwell Energy, which primarily focuses on offshore wind operations and maintenance, with project contracting as a supplementary activity; Shinfox Natural Gas, which continues to develop industrial customers in remote and offshore island areas by promoting liquefied natural gas (LNG) as a substitute for coal and fuel oil; Foxwell Power, which provides green electricity trading, integrated with energy-saving services and energy storage systems; Synergy, which focuses on the investment, development, and operation of solar photovoltaic projects; and Fox Forest Natural Resources, which develops forest carbon sink projects. Amid the global transition to net-zero emissions, the Company leverages its diversified and comprehensive energy business portfolio, along with its long-established resources in the electronics industry, to actively pursue opportunities within the electronics sector and provide customized decarbonization and net-zero solutions.

In response to the operational challenges faced over the past year, the Company has conducted a comprehensive review and is actively implementing improvement measures. Going forward, a more prudent approach will be adopted to strengthen fundamentals, enhance efficiency, and improve operational performance. We sincerely thank shareholders for their long-term support and trust, and respectfully ask for their continued support.

I. 2025 Business Results

(1) Implementation Results of Business Plan

Unit: NT$ thousand

Item	2025	2024	Growth rate
Operating income	32,820,918	26,903,862	21.99%
Operating cost	48,513,748	23,277,055	108.42%
Operating margin	(15,692,830)	3,626,807	(532.69%)
Unrealized gains (losses) on sales	(43,478)	(32,443)	34.01%
Realized gains (losses) on sales	285	0	-
Operating expenses	1,899,026	1,860,909	2.05%
Operating profit	(17,635,049)	1,733,455	(1117.34%)
Non-operating income and expenses	(1,235,043)	216,932	(669.32%)
Net profit before tax	(18,870,092)	1,950,387	(1067.51%)
Net profit for the period	(19,278,922)	1,418,732	(1458.88%)
Net profit attributable to the parent company	(5,625,725)	1,124,070	(600.48%)

(2) Budget Execution Ability

The company did not prepare the 2025 financial forecast, so this is not applicable.

(3) Financial income and expenditure status

Item	2025	2024	Amount of change
Net Cash Inflow(Outflow) from Operationg Activities	(5,863,121)	(2,651,576)	(3,211,545)
Net Cash Inflow(Outflow) from Investing Activities	(5,925,027)	(12,226,477)	6,301,450
Net Cash Inflow(Outflow) from Financing Activities	11,634,923	15,775,829	(4,140,906)

(4) Profitability Analysis

Year		2025	2024
Return on assets (%)		(28.51)	3.43
Return on shareholders' equity (%)		(161.64)	7.74
Percentage of paid-in capital (%)	Operating profit	(716.17)	70.40
	Net profit before tax	(766.32)	79.21
Net profit rate (%)		(58.74)	5.27
Basic earnings per share (NT$) (Note)		(22.85)	4.56

Note: The ratios above are based on the figures in the consolidated financial statements, and the earnings per share are calculated based on the number of shares after retrospective adjustment.

(5) Research development status

【3C Components】

1. Lens-type optical components, sensing optical components.
2. Optical design and patent creation of micro products (AR lens/micro-projection).
3. Optical design and development capability and patent construction for optical communication modules.
4. High-precision mold development and application of new product material

technologies for optical communication.

5. Introduction/Efficiency and yield improvement of optical communication module production process technology.
6. Capability and automation construction of optical module production and testing equipment.
7. Application and cooperative development of other optical products.

[3C Retail and Peripheral Products]

1. Wired Charging: Full adoption of USB-C and higher power capacity
2. Wireless Charging: Establishment of the Qi2 standard and the magnetic ecosystem
3. TWS Earbuds: Transition from “wireless” to “smart audio”

[Energy Service Management]

[Engineering Business]

1. Providing integrated services for power, low-voltage, instrumentation and control, fire protection, and HVAC systems.

2. Strengthening construction process optimization and cost control, and implementing standardized operations.

[Energy Services]

1 Focusing on renewable energy engineering and energy management, adopting proven technologies.

2. Promoting integrated applications of energy saving, energy storage, energy generation, and green electricity.

【System and Peripheral Products】

1. Participating in the development process of customers’ new products to providing customers with various solutions and technical support.
2. We are also actively striving to cultivate R&D talents across the strait, including talents of software, firmware, optics, electronics and institutions, strengthening on-the-job training, and enriching the capability of the R&D team.
3. Continuing to develop related products such as digital imaging and automatic paper feeder modules and actively investing in mold development to increase the company’s core mold technology and enhance mold competitiveness to strengthen one-stop service to customers.
4. Establishing a complete testing centers in Taiwan, Dongguan Qingxi and Shandong Weihai to provide rapid testing and verification services during the R&D phase, as well as rapid support and improved product design quality.
5. To promote the control of prohibited substances, lead-free products, record and control carbon emissions, and to develop materials and products that meet environmental protection requirements. Paying close attention to environmental requirements and restrictions in different countries.

6. Committed to bridging the gaps in the world of conservation and continuing to promote ESG sustainability.

II. Summary of 2026 Business Plan

(1) Business Policy

After the establishment of the company, Glory Science Co., Ltd., Power Quotient International Co., Ltd. and Foxlink Image Technology Co., Ltd. will further strengthen each other's advantages in their respective professional fields, and then join Shih Fong Power Co., Ltd. and Shinfox Energy Co., Ltd. to expand their energy service territories. Under the complementary resource sharing and full cooperation of marketing, procurement and R&D, each company's resources are integrated to give full play to the advantage of integrated marketing. After the vertical integration between upstream and downstream products, the scale of operations will be expanded to increase economic benefits and improve overall operating performance and competitiveness, thereby increasing the future room for growth between each other. At the same time, commanding heights and new opportunities for the future development and sustainable operation of the optoelectronic, communication and digital imaging businesses can be obtained to provide customers with quality, efficient and comprehensive services so as to create the company's best operating performance and seek the maximum profit for shareholders. In addition, Taipower's Offshore Wind Phase II project is targeted for completion this year, while efforts to secure schedule extensions and additional project payments are being actively pursued.

The company assists in the integration of resources within the Group so that each business entity can focus on its business while taking into account the flexibility and efficiency of its independent operation and development and improving the efficiency of the corporate division of labor.

(2) Expected Sales Volume and Its Basis

The Group's products are mainly consumer electronics. As the industry growth trend of mobile phone lens modules and optical connectors remains unchanged, and the system and peripheral product businesses are actively expanding customer bases and developing new products, the sales volume of each product is expected to reach a stable growth. In terms of energy services, as it is mainly energy-saving services, equipment maintenance services and solar engineering design and development, the sales volume cannot be calculated.

(3) Important Production and Marketing Policies

The Group will enhance its internal management capabilities to reduce various production costs, continue to expand production capacity, actively cultivate talents, strengthen employee training, make good use of group resources, as well as provide customers with the best service and technical resources and establish a good cooperative relationship with customers, in order to achieve a win-win goal.

III. Future Company Development Strategy

The subsidiaries of the Group have strengthened each other's advantages in their respective professional fields. Under the complementary resource sharing and full cooperation of marketing, procurement and R&D, the resources of each company are integrated to give full play to the advantage of integrated marketing. After the vertical integration between upstream and downstream products, the scale of operations will be expanded to increase economic benefits and improve overall operating performance and competitiveness, thereby increasing the room for future growth between each other. At the same time, commanding heights and new opportunities for the future development and sustainable operation of the optoelectronic, communication and digital imaging businesses can be obtained to provide customers with quality, efficient and comprehensive services.

IV. Impact of External Competition Environment, Legal Environment and Overall Business Environment

Faced with the rapidly changing industry and operating environment, the Group will further implement business management, improve operating efficiency, and respond to the company's operations with a more positive attitude and service. In addition to continuing to control fixed marketing costs, the Group will also use its relevant resources to develop and produce products to strengthen its cost competitiveness and timeliness. In the meantime, the company will integrate the technical guidance of the Group to develop forward-looking products, strengthen product differentiation and enhance competitiveness. Green energy is supported by current policies and regulations and will bring a greater vision to the FIT Holding Group.

Responsible persons:T.C.Gou　Managerial Officer:Vivien Liu　Chief Accounting Officer:Kufn Lin

Audit Committee’s Review Report

Annex II

The company’s board of directors submitted the proposed business report, financial statements, and Statement of Appropriation of Earnings plan for 2025. The financial statements were audited by PwC Taiwan and an independent auditor’s report was issued accordingly. The proposal of the above-mentioned business report, financial statements and Statement of Appropriation of Earnings

FIT Holding Co., Ltd.

Convener of Audit Committee: Ralph Chen

March 30, 2026

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR 25006056
To the Board of Directors and Shareholders of FIT Holding Co., Ltd.

Opinion

We have audited the accompanying consolidated balance sheets of FIT Holding Co., Ltd. and subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to the *Other matter* section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the consolidated financial statements* section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other auditors, 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 judgement, were of most significance in our audit of the Group's 2025 financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters. Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Recognition of construction revenue - assessment on the stage of completion

<u>Description</u>

Please refer to Note 4(32) for accounting policy on construction contracts; Note 5(2) for the uncertainty of critical judgement, accounting estimates and assumptions applied to construction contracts and Note 6(27) for details of contract assets, contract liabilities and construction revenue, which amounted to NT$10,889,106 thousand, NT$66,119 thousand and NT$24,064,455 thousand, respectively, as of December 31, 2025 and for the year then ended. Since the unavoidable costs of fulfilling construction contracts exceed the economic benefits expected to be received, the provision for onerous contracts amounted to NT$639,861 thousand. Please refer to Note 6(23) to the consolidated financial statements.

The Group's construction revenue and costs mainly arise from undertaking construction works. If the outcome of a construction contract can be estimated reliably, profit or loss should be recognised by reference to the stage of completion of the contract activity, using the percentage-of-completion method of accounting, over the contract term. The stage of completion of a construction contract is measured by the proportion of contract costs incurred for the construction performed as of the financial reporting date to the estimated total costs for the construction contract over time.

As the estimated total costs are assessed by the management based on the different nature of constructions and the price fluctuations in the market to estimate the costs for each construction activity such as estimated subcontract charges and material and labour expenses, and the complexity of aforementioned total cost usually involves subjective judgement and contains a high degree of uncertainty, which might affect the construction revenue recognition, we consider the assessment on the stage of completion which was applied on construction revenue recognition as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

A. Obtained an understanding on the nature of business and industry, and assessed the reasonableness of internal process applied to estimate total construction cost, including the basis for estimating the expected total cost for construction contracts of the same nature.
B. Assessed and tested the internal controls used by the management to recognise construction revenue based on the stage of completion, including checking the supporting documents of additional or reduced constructions and significant constructions performed in the period.
C. Sampled and tested the subcontracts that have been assigned, and assessed the basis and reasonableness of estimating costs for those that have not been assigned.
D. Performed substantive procedures relating to the construction profit or loss statement, including sampling and verifying the costs incurred in the period with the appropriate evidence, and recalculating and confirming that construction revenue calculated based on the stage of completion had been accounted for appropriately.

Valuation of goodwill impairment

Description

Please refer to Note 4(21) for accounting policies on impairment loss on non-financial assets, Note 5(2) for the uncertainty of accounting estimates and assumptions applied to goodwill impairment valuation, and Note 6(13) for details of intangible assets.

The amount of goodwill was generated from the acquisition of subsidiaries, Power Quotient International Co., Ltd. and Foxlink Image Technology Co., Ltd.. As of December 31, 2025, the cost of goodwill amounted to NT$249,763 thousand and NT$611,760 thousand, respectively. The Group valued the impairment of goodwill through the discounted cash flow method which measures the cash generating unit's recoverable amount. As the assumptions of expected future cash flows involved subjective judgement and a high degree of uncertainty which would cause a material impact on the valuation result, the valuation of goodwill impairment was identified as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

A. Obtained an understanding and assessed the reasonableness of valuation of goodwill impairment policies and procedures.
B. Obtained the external appraisal report on impairment valuation and examined the external appraiser's qualification and assessed the independence, competence and objectiveness.
C. Assessed that the valuation model used in the appraisal report was widely used and appropriate.
D. Assessed the reasonableness of significant assumptions (including expected growth rate and discount rate) applied in the appraisal report.

Valuation of property, plant and equipment impairment

Description

Please refer to Note 4(21) for accounting policies on impairment loss on non-financial assets, Note 5(2) for the uncertainty of accounting estimates and assumptions applied to property, plant and equipment impairment valuation, and Note 6(9) for details of property, plant and equipment.

As the 3C components' life cycles are relatively short and the market is highly competitive, there is a high risk of property, plant and equipment incurring an impairment loss. The Company's subsidiaries valued the impairment of the cash generating unit's property, plant and equipment which had an indication of impairment. We mainly relied on the external appraisal report. As the external appraisal report on impairment valuation involved subjective judgement and a high degree of uncertainty which would cause a material impact on the valuation result, the valuation of property, plant and equipment impairment was identified as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

A. Obtained an understanding and assessed the reasonableness of valuation of property, plant and equipment impairment policies and procedures.
B. Examined the external appraiser's qualification and assessed the independence, competence and objectiveness.
C. Verified whether the list of properties for the external appraiser is correct.
D. Assessed that the valuation method used in the appraisal report was appropriate.
E. Tested the external appraisal report's valuation basis adequacy.

Other matter - Reference to the reports of other auditors

We did not audit the financial statements of certain investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these associates and the information disclosed in Note 13, is based solely on the reports of the other auditors. The balance of these investments accounted for under the equity method amounted to NT$698,933 thousand, constituting 1.04% of the consolidated total assets as at December 31, 2024, and the share of loss of associates and joint ventures accounted for under the equity method amounted to NT$18,676 thousand, constituting 0.63% of the consolidated total comprehensive income for the year then ended.

Other matter-Parent company only financial statements

We have audited and expressed an unmodified opinion with an other matters section on the parent company only financial statements of FIT Holding Co., Ltd. as at and for the years ended December 31, 2025 and 2024.

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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, 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 pr

Auditors' responsibilities for the audit of the consolidated financial statements

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

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

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

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

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

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

Chou, Hsiao-Tzu Lin, Kuan-Hung

For and on behalf of PricewaterhouseCoopers, Taiwan

March 30, 2026

FIT HOLDING CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 7,746,562	13	$ 7,928,276	12
1110	Financial assets at fair value through profit or loss - current	6(2)(19)	739	-	4,074	-
1136	Current financial assets at amortised cost	6(4) and 8	6,299,247	10	7,665,651	12
1140	Current contract assets	6(27) and 7	10,892,561	18	8,906,886	13
1150	Notes receivable, net	6(5)	26,630	-	13,019	-
1170	Accounts receivable, net	6(5)(11)	1,541,903	2	1,620,160	2
1180	Accounts receivable - related parties	7	54,669	-	238,296	-
1200	Other receivables	7	735,205	1	33,041	-
1220	Current tax assets		21,533	-	17,168	-
130X	Inventories	6(6)	1,063,176	2	1,321,180	2
1410	Prepayments	6(7)	1,882,062	3	12,660,014	19
1470	Other current assets	8	138,531	-	1,008,295	2
11XX	**Current Assets**		30,402,818	49	41,416,060	62
	Non-current assets					
1517	Non-current financial assets at fair value through other comprehensive income	6(3)	2,841,182	5	4,476,446	7
1535	Non-current financial assets at amortised cost	6(4) and 8	1,144,467	2	601,970	1
1550	Investments accounted for using equity method	6(8)	2,433,099	4	2,089,747	3
1600	Property, plant and equipment	6(9) and 8	19,888,736	32	13,110,787	19
1755	Right-of-use assets	6(10) and 7	1,195,144	2	2,220,762	3
1760	Investment property, net	6(12) and 8	378,045	1	493,524	1
1780	Intangible assets	6(13)	1,525,878	2	1,094,269	2
1840	Deferred income tax assets	6(21)(33)	553,039	1	451,933	1
1915	Prepayments for business facilities		649,139	1	359,372	-
1990	Other non-current assets, others	6(11)(15)(21) and 8	877,337	1	624,591	1
15XX	**Non-current assets**		31,486,066	51	25,523,401	38
1XXX	**Total assets**		$ 61,888,884	100	$ 66,939,461	100

(Continued)

FIT HOLDING CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(16)	$ 12,133,297	20	$ 5,435,677	8
2110	Short-term notes and bills payable	6(17)	4,912,426	8	4,516,472	7
2130	Current contract liabilities	6(27) and 7	286,814	1	198,745	-
2150	Notes payable		137	-	8,102	-
2170	Accounts payable		6,322,924	10	4,024,953	6
2180	Accounts payable to related parties	7	16,432	-	99	-
2200	Other payables	6(18)	1,965,879	3	1,406,103	2
2220	Other payables to related parties	7	16,335	-	13,815	-
2230	Current income tax liabilities		202,055	-	247,769	-
2250	Current provisions	6(23)	896,296	1	160,385	-
2280	Current lease liabilities	7	134,292	-	130,000	-
2320	Long-term liabilities, current portion	6(19)(20)	19,051,819	31	971,188	2
2399	Other current liabilities, others		67,079	-	12,250	-
21XX	**Current Liabilities**		46,005,785	74	17,125,558	25
	Non-current liabilities					
2530	Bonds payable	6(19)	-	-	1,976,525	3
2540	Long-term borrowings	6(20)	10,436,553	17	25,515,915	38
2570	Deferred income tax liabilities	6(33)	606,768	1	456,184	1
2580	Non-current lease liabilities	7	853,786	2	1,852,620	3
2600	Other non-current liabilities	6(8)(23)	89,631	-	54,696	-
25XX	**Non-current liabilities**		11,986,738	20	29,855,940	45
2XXX	**Total Liabilities**		57,992,523	94	46,981,498	70
	Equity					
	Share capital	6(24)				
3110	Share capital - common stock		2,462,421	4	2,462,421	4
	Capital surplus	6(25)				
3200	Capital surplus		5,738,331	9	5,127,207	7
	Retained earnings	6(26)				
3310	Legal reserve		233,561	-	120,162	-
3320	Special reserve		8,361	-	8,361	-
3350	Unappropriated retained earnings (accumulated deficit)		(5,189,476)	(8)	1,279,725	2
	Other equity interest					
3400	Other equity interest		62,041	-	1,870,001	3
31XX	**Equity attributable to owners of the parent**		3,315,239	5	10,867,877	16
36XX	Non-controlling interest		581,122	1	9,090,086	14
3XXX	**Total equity**		3,896,361	6	19,957,963	30
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 61,888,884	100	$ 66,939,461	100

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

FIT HOLDING CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for (loss) earnings per share amounts)

			Year ended December 31			
			2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Sales revenue	6(27) and 7	$ 32,820,918	100	$ 26,903,862	100
5000	Operating costs	6(6)(32) and 7	(48,513,748)	(148)	(23,277,055)	(87)
5900	Gross (loss) profit		(15,692,830)	(48)	3,626,807	13
5910	Unrealized profit from sales		(43,478)	-	(32,443)	-
5920	Realized profit on from sales		285	-	-	-
5950	Net gross (loss) profit		(15,736,023)	(48)	3,594,364	13
	Operating expenses	6(32) and 7				
6100	Selling expenses		(179,943)	(1)	(224,625)	(1)
6200	General and administrative expenses		(1,459,283)	(4)	(1,231,988)	(5)
6300	Research and development expenses		(257,125)	(1)	(403,661)	(1)
6450	Expected credit loss	12(2)	(2,675)	-	(635)	-
6000	Total operating expenses		(1,899,026)	(6)	(1,860,909)	(7)
6900	Operating (loss) profit		(17,635,049)	(54)	1,733,455	6
	Non-operating income and expenses					
7100	Interest income	6(4)(28)	248,914	1	227,130	1
7010	Other income	6(12)(29) and 7	261,580	1	250,309	1
7020	Other gains and losses	6(2)(14)(30)	(894,377)	(3)	150,736	-
7050	Finance costs	6(31) and 7	(1,139,045)	(4)	(608,745)	(2)
7060	Share of profit of associates and joint ventures accounted for using equity method	6(8)	287,885	1	197,502	1
7000	Total non-operating income and expenses		(1,235,043)	(4)	216,932	1
7900	**Profit before income tax**		(18,870,092)	(58)	1,950,387	7
7950	Income tax expense	6(33)	(408,830)	(1)	(531,655)	(2)
8200	**(Loss) profit for the year**		($ 19,278,922)	(59)	$ 1,418,732	5
	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Other comprehensive income, before tax, actuarial gains on defined benefit plans	6(21)	$ 10,812	-	$ 12,397	-
8316	Unrealised (loss) gains from investments in equity instruments measured at fair value through other comprehensive income	6(3)	(1,737,889)	(5)	1,275,836	5
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(33)	(2,163)	-	(2,479)	-
8310	Components of other comprehensive income that will not be reclassified to loss or profit		(1,729,240)	(5)	1,285,754	5
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(199,199)	(1)	292,050	1
8399	Income tax relating to the components of other comprehensive income	6(33)	3,061	-	(34,353)	-
8360	Components of other comprehensive income that will be reclassified to loss or profit		(196,138)	(1)	257,697	1
8300	**Other comprehensive (loss) income for the year**		($ 1,925,378)	(6)	$ 1,543,451	6
8500	**Total comprehensive (loss) income for the year**		($ 21,204,300)	(65)	$ 2,962,183	11
	(Loss) profit attributable to:					
8610	Owners of the parent		($ 5,625,725)	(17)	$ 1,124,070	4
8620	Non-controlling interest		(13,653,197)	(42)	294,662	1
	Total		($ 19,278,922)	(59)	$ 1,418,732	5
	Comprehensive (loss) income attributable to:					
8710	Owners of the parent		($ 7,425,036)	(23)	$ 2,594,656	10
8720	Non-controlling interest		(13,779,264)	(42)	367,527	1
	Total		($ 21,204,300)	(65)	$ 2,962,183	11
	(Loss) earinings per share	6(34)				
9750	Basic (loss) earnings per share (in dollars)		($ 22.85)		$ 4.56	
9850	Diluted (loss) earnings per share (in dollars)		($ 22.85)		$ 4.54	

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

FIT HOLDING CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent									
				Retained earnings			Other equity interest				
	Notes	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised (losses) gains from financial assets measured at fair value through other comprehensive income	Total	Non-controlling interest	Total equity
Year 2024											
Balance at January 1, 2024		$ 2,462,421	$ 5,004,042	$ 105,157	$ 299,035	$ 239,431	($ 226,606)	$ 635,939	$ 8,519,419	$ 8,193,720	$ 16,713,139
Profit		-	-	-	-	1,124,070	-	-	1,124,070	294,662	1,418,732
Other comprehensive income	6(3)	-	-	-	-	9,918	184,832	1,275,836	1,470,586	72,865	1,543,451
Total comprehensive income		-	-	-	-	1,133,988	184,832	1,275,836	2,594,656	367,527	2,962,183
Cash dividends from capital surplus	6(25)	-	(123,121)	-	-	-	-	-	(123,121)	-	(123,121)
Appropriation and distribution of retained earnings	6(26)										
Legal reserve appropriated		-	-	15,005	-	(15,005)	-	-	-	-	-
Special reserve appropriated		-	-	-	(290,674)	290,674	-	-	-	-	-
Cash dividends to shareholders		-	-	-	-	(369,363)	-	-	(369,363)	-	(369,363)
Adjustments to share of changes in equity of associates and joint ventures accounted for using the equity method	6(8)	-	30,422	-	-	-	-	-	30,422	-	30,422
Changes in ownership interests in subsidiaries	6(19)(25)(35)	-	214,517	-	-	-	-	-	214,517	709,289	923,806
Changes in non-controlling interest	6(35)	-	-	-	-	-	-	-	-	(182,366)	(182,366)
Compensation costs	6(22)(24)	-	1,347	-	-	-	-	-	1,347	1,916	3,263
Balance at December 31, 2024		$ 2,462,421	$ 5,127,207	$ 120,162	$ 8,361	$ 1,279,725	($ 41,774)	$ 1,911,775	$ 10,867,877	$ 9,090,086	$ 19,957,963
Year 2025											
Balance at January 1, 2025		$ 2,462,421	$ 5,127,207	$ 120,162	$ 8,361	$ 1,279,725	($ 41,774)	$ 1,911,775	$ 10,867,877	$ 9,090,086	$ 19,957,963
Loss		-	-	-	-	(5,625,725)	-	-	(5,625,725)	(13,653,197)	(19,278,922)
Other comprehensive income (loss)		-	-	-	-	8,649	(70,071)	(1,737,889)	(1,799,311)	(126,067)	(1,925,378)
Total comprehensive loss		-	-	-	-	(5,617,076)	(70,071)	(1,737,889)	(7,425,036)	(13,779,264)	(21,204,300)
Appropriation and distribution of retained earnings	6(26)										
Legal reserve appropriated		-	-	113,399	-	(113,399)	-	-	-	-	-
Cash dividends to shareholders		-	-	-	-	(738,726)	-	-	(738,726)	-	(738,726)
Adjustments to share of changes in equity of associates and joint ventures accounted for using the equity method	6(8)(25)	-	13,441	-	-	-	-	-	13,441	(2,545)	10,896
Changes in ownership interests in subsidiaries	6(25)(35)	-	573,537	-	-	-	-	-	573,537	4,236,168	4,809,705
Disposal of investments accounted for using the equity method	6(8)(25)	-	(2,477)	-	-	-	-	-	(2,477)	-	(2,477)
Changes in non-controlling interest	6(35)	-	-	-	-	-	-	-	-	987,488	987,488
Compensation costs	6(22)(25)	-	26,623	-	-	-	-	-	26,623	49,189	75,812
Balance at December 31, 2025		$ 2,462,421	$ 5,738,331	$ 233,561	$ 8,361	($ 5,189,476)	($ 111,845)	$ 173,886	$ 3,315,239	$ 581,122	$ 3,896,361

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

FIT HOLDING CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
(Loss) profit before tax		($ 18,870,092)	$ 1,950,387
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation (including investment property and right-of-use assets)	6(9)(10)(12)(30)(32)	898,674	627,157
Amortization	6(13)(32)	98,468	81,957
Unrealized gross profit on sales	6(8)	43,478	32,443
Realized gross profit on sales	6(8)	(285)	-
Expected credit impairment loss	12(2)	2,675	635
Gains on disposals of property, plant and equipment	6(9)(30)	(516,296)	(28,812)
Financial assets at fair value through profit or loss	6(2)(30)	2,085	(2,482)
Share of profit of associates and joint ventures accounted for using the equity method		(287,885)	(197,502)
Interest expense	6(31)	1,139,045	608,745
Interest income	6(28)	(248,914)	(227,130)
Dividend income	6(29)	(141,068)	(134,293)
Compensation cost of employee share options	6(22)	75,812	3,263
Deferred government grants revenue recognised		(925)	(3,932)
Income from subleasing right-of-use assets		(38)	(806)
Profit from lease modification	6(10)(30)	(7,317)	(1)
Gain on disposal of investments	6(30)	(3,274)	-
Impairment loss on non-financial assets	6(30)	1,310,134	127,272
Loss on default	6(30)	154,733	-
Provisions for onerous contracts	6(23)	605,399	6,677
Warranty provision (reversal gain) loss		(1,031)	2,217
Changes in operating assets and liabilities			
Changes in operating assets			
Current contract assets		(1,785,450)	(230,926)
Notes receivable, net		(13,611)	12,635
Accounts receivable		139,801	358,019
Accounts receivable - related parties		183,627	(204,593)
Other receivables		(694,218)	48,853
Inventories		258,004	27,792
Prepayments		10,728,916	(6,559,216)
Other current assets		(10,897)	6,846
Changes in operating liabilities			
Contract liabilities - current		58,070	2,163
Notes payable		(8,340)	(24,575)
Accounts payable		2,283,279	1,443,724
Accounts payable to related parties		16,333	(9,811)
Other payables		(101,647)	252,438
Other payables to related parties		2,520	(2,885)
Provision for liabilities		(23,485)	-
Other current liabilities		52,606	236
Cash outflow generated from operations		(4,661,114)	(2,033,505)
Interest received		241,048	244,853
Interest paid		(1,044,428)	(538,740)
Dividends received		171,359	151,152
Income tax paid		(569,986)	(475,336)
Net cash flows used in operating activities		(5,863,121)	(2,651,576)

(Continued)

FIT HOLDING CO., LTD. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income		($ 102,733)	($ 45,780)
Increase (decrease) in financial assets at amortised cost		823,907	(5,006,006)
Proceeds from disposal (acquisition) of financial assets at fair value through profit or loss		1,250	(29)
Acquisition of equity interest in subsidiaries (net of cash acquired)	6(37)	(43,366)	-
Net cash flow from acquisition of subsidiaries	6(36)	779,025	-
Acquisition of investments accounted for using the equity method	6(8) and 7	(116,400)	(852,327)
Acquisition of property, plant and equipment	6(9)(37)	(8,660,863)	(5,901,653)
Proceeds from disposal of property, plant and equipment	6(9)	955,880	45,674
Acquisition of intangible assets	6(13)	(7,456)	(16,033)
Increase in prepayments for business facilities		(309,600)	(221,353)
Decrease (increase) in refundable deposits		799,243	(187,904)
Increase in other non-current assets		(43,914)	(41,066)
Net cash flows used in investing activities		(5,925,027)	(12,226,477)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term borrowings	6(38)	29,154,873	20,543,605
Decrease in short-term borrowings	6(38)	(22,392,213)	(24,320,356)
Increase in short-term notes payable	6(38)	395,954	510,858
Increase in long-term borrowings	6(38)	30,131,461	31,893,000
Decrease in long-term borrowings	6(38)	(29,231,901)	(12,012,581)
Repayment of lease liabilities	6(38)	(120,539)	(161,122)
Increase (decrease) in guarantee deposits received		2,656	(6,122)
(Decrease) increase in other non-current liabilities		(5,124)	2,047
Cash dividends paid	6(26)	(738,726)	(369,363)
Cash dividends from capital surplus	6(25)	-	(123,121)
Subsidiary's cash dividends paid to non-controlling interests	6(35)	(212,594)	(182,366)
Proceeds from disposal of subsidiaries	6(35)	827,174	-
Changes in non-controlling interest	6(35)	3,823,902	1,350
Net cash flows from financing activities		11,634,923	15,775,829
Changes in foreign currency exchange		(28,489)	77,371
Net (decrease) increase in cash and cash equivalents		(181,714)	975,147
Cash and cash equivalents at beginning of year		7,928,276	6,953,129
Cash and cash equivalents at end of year		$ 7,746,562	$ 7,928,276

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR 25005537

To the Board of Directors and Shareholders of FIT HOLDING CO., LTD.

Opinion

We have audited the accompanying parent company only balance sheets of FIT HOLDING CO., LTD. as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies

In our opinion, based on our audits and reports of other auditors (please refer to the *Other matter* section), the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of FIT HOLDING CO., LTD. as at December 31, 2025 and 2024, 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 and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards

are further described in the *Auditor's responsibilities for the audit of the parent company only financial statements* section of our report. We are independent of FIT HOLDING CO., LTD. in accordance with the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and the reports of other auditors, 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 Company's 2025 parent company only financial statements. 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, we do not provide a separate opinion on these matters.

The balance of investments accounted for under the equity method recognized amounted to NT$4,955,338 thousand, constituting 87% of the Company's total assets as at December 31, 2025, and the investment profit (shown as operating revenue) amounted to NT$5,739,904 thousand. Please refer to Note 4(9) for accounting policies on investments accounted for under the equity method and Note 6(3) for details of investments accounted for under the equity method. As the amounts are material to the parent company only financial statements of the Company, the investments accounted for under the equity method - recognition of construction revenue - assessment on the stage of completion; investments accounted for under the equity method - valuation of goodwill impairment; and investments accounted for under the equity method - valuation of property, plant and equipment impairment were identified as key audit matters.

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

Recognition of construction revenue - assessment on the stage of completion

<u>Description</u>

Please refer to Note 4(32) in the consolidated financial statements for accounting policy on construction contracts; Note 5(2) in the consolidated financial statements for the uncertainty of critical judgement, accounting estimates and assumptions applied to construction contracts, Note 6(27) in the consolidated financial statements for details of contract assets, contract liabilities and construction revenue, which amounted to NT$10,889,106 thousand, NT$66,119 thousand and NT$24,064,455 thousand, respectively, and Note 6(23) in the consolidated financial statements for details of onerous contract liabilities amounting to NT$639,861 thousand since the unavoidable cost of fulfilling a construction contract exceeded the expected economic benefits to be derived from the contract, as of December 31, 2025 and for the year then ended.

The construction revenue and costs mainly arise from undertaking construction works. If the outcome of a construction contract can be estimated reliably, revenue should be recognised by reference to the stage of completion of the contract activity, using the percentage-of-completion method of accounting, over the contract term. The stage of completion of a construction contract is measured by the proportion of contract costs incurred for the construction performed as of the financial reporting date to the estimated total costs for the construction contract over time. Nature of constructions and the price fluctuations in the market to estimate the costs for each construction activity such as estimated subcontract charges and material and labour expenses, and the complexity of aforementioned total cost usually involves subjective judgement and contains a high degree of uncertainty, which might affect the construction revenue recognition, we consider the assessment on the stage of completion which was applied on construction revenue recognition as one of the key audit matters.

<u>How our audit addressed the matter</u>

We performed the following audit procedures on the above key audit matter :

A. Obtained an understanding on the nature of business and industry, and assessed the reasonableness of internal process applied to estimate total construction cost, including the basis for estimating the expected total cost for construction contracts of the same nature.

B. Assessed and tested the internal controls used by the management to recognise construction revenue based on the stage of completion, including checking the supporting documents of additional or reduced constructions and significant constructions performed in the period.

C. Sampled and tested the subcontracts that have been assigned, and assessed the basis and reasonableness of estimating costs for those that have not been assigned.

D. Performed substantive procedures relating to the construction profit or loss statement, including sampling and verifying the costs incurred in the period with the appropriate evidence, and recalculating and confirming that construction revenue calculated based on the stage of completion had been accounted for appropriately.

Investments accounted for under the equity method - Valuation of goodwill impairment

Description

Please refer to Note 4(21) in the consolidated financial statements for accounting policies on impairment loss on non-financial assets, Note 5(2) in the consolidated financial statements for the uncertainty of accounting estimates and assumptions applied to goodwill impairment valuation, and Note 6(13) in the consolidated financial statements for details of intangible assets. As of December 31, 2025, the cost of goodwill generated from the acquisition of subsidiaries, Power Quotient International Co., Ltd. and Foxlink Image Technology Co., Ltd. amounted to NT$249,763 thousand and NT$ 611,760 thousand, respectively. The Company valued the impairment of goodwill through the discounted cash flow method which measures the cash generating unit’s recoverable amount. As the assumptions of expected future cash flows involved subjective judgement and a high degree of uncertainty which would cause a material impact on the valuation result, the valuation of goodwill impairment was identified as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

A. Obtained an understanding and assessed the reasonableness of valuation of goodwill impairment policies and procedures.

B. Obtained the external appraisal report on impairment valuation and examined the external appraiser's qualification and assessed the independence, competence and objectiveness.

C. Assessed that the valuation model used in the appraisal report was widely used and appropriate.
D. Assessed the reasonableness of significant assumptions (including expected growth rate and discount rate) applied in the appraisal report.

Investments accounted for under equity method - Valuation of property, plant and equipment impairment

Description

Please refer to Note 4(21) in the consolidated financial statements for accounting policies on impairment loss on non-financial assets, Note 5(2) in the consolidated financial statements for the uncertainty of accounting estimates and assumptions applied to property, plant and equipment impairment valuation, and Note 6(9) in the consolidated financial statements for details of property, plant and equipment.

As the 3C components' life cycles are relatively short and the market is highly competitive, there is a high risk of property, plant and equipment incurring an impairment loss. The Company's subsidiaries valued the impairment of the cash generating unit's property, plant and equipment which had an indication of impairment. We mainly relied on the external appraisal report. As the external appraisal report on impairment valuation involved subjective judgement, various assumptions and a high degree of uncertainty which would cause a material impact on the valuation result, the valuation of property, plant and equipment impairment was identified as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

A. Obtained an understanding and assessed the reasonableness of valuation of property, plant and equipment impairment policies and procedures.

B. Examined the external appraiser's qualification and assessed the independence, competence and objectiveness.
C. Verified whether the list of properties for the external appraiser is correct.
D. Assessed that the valuation method used in the appraisal report was appropriate.
E. Tested the external appraisal report's valuation basis adequacy.

Other matter - Reference to the reports of other auditors

We did not audit the financial statements of certain investments accounted for under the equity method which were audited by other auditors. Therefore, our opinion expressed herein, insofar as it relates to the amounts included in respect of these associates and the information disclosed in Note 13, is based solely on the reports of the other auditors. The balance of these investments accounted for under the equity method amounted to NT$698,933 thousand, constituting 5.36% of the consolidated total assets as at December 31, 2024, and the share of loss of associates and joint ventures accounted for under the equity method amounted to NT$18,676 thousand, constituting 0.72% of the total comprehensive income for the year then ended.

Responsibilities of management and those charged with governance for the parent company only financial statements

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

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

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

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 professional skepticism throughout the audit. We also:

A. 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.

B. 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.

C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

D. 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.

E. 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.

F. Obtain sufficient appropriate audit evidence regarding the financial information of the 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 of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Chou, Hsiao-Tzu Lin, Kuan-Hung

For and on behalf of PricewaterhouseCoopers, Taiwan

March 30, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

FIT HOLDING CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 272,035	5	$ 35,799	-
1210	Other receivables - related parties	7	203,810	4	624	-
1410	Prepayments		37	-	32	-
1470	Other current assets		8,413	-	8,428	-
11XX	**Current Assets**		484,295	9	44,883	-
	Non-current assets					
1517	Non-current financial assets at fair value through other comprehensive income	6(2)	210,529	4	210,529	2
1550	Investments accounted for under equity method	6(3)	4,955,338	87	12,787,621	98
1600	Property, plant and equipment		18	-	29	-
1780	Intangible assets	6(4)	201	-	803	-
15XX	**Non-current assets**		5,166,086	91	12,998,982	100
1XXX	**Total assets**		$ 5,650,381	100	$ 13,043,865	100
	Liabilities and Equity					
	Current liabilities					
2100	Short-term borrowings	6(6)	$ 768,000	14	$ 75,000	-
2110	Short-term notes and bills payable	6(7)	99,934	2	99,989	1
2200	Other payables	7	17,154	-	100,330	1
2230	Current income tax liabilities		-	-	624	-
2320	Long-term liabilities, current portion	6(8)	300,000	5	-	-
2399	Other current liabilities, others		54	-	45	-
21XX	**Current Liabilities**		1,185,142	21	275,988	2
	Non-current liabilities					
2540	Long-term borrowings	6(8)	1,150,000	20	1,900,000	15
25XX	**Non-current liabilities**		1,150,000	20	1,900,000	15
2XXX	**Total Liabilities**		2,335,142	41	2,175,988	17
	Equity					
	Share capital					
3110	Share capital - common stock	6(9)	2,462,421	44	2,462,421	19
	Capital surplus					
3200	Capital surplus	6(10)	5,738,331	102	5,127,207	38
	Retained earnings					
3310	Legal reserve		233,561	4	120,162	1
3320	Special reserve		8,361	-	8,361	-
3350	(Accumulated deficit) unappropriated retained earnings	6(11)	(5,189,476)	(92)	1,279,725	10
	Other equity interest					
3400	Other equity interest		62,041	1	1,870,001	15
3XXX	**Total equity**		3,315,239	59	10,867,877	83
	Significant contingent liabilities and unrecognised contract commitments	9				
	Significant events after the balance sheet date	11				
3X2X	**Total liabilities and equity**		$ 5,650,381	100	$ 13,043,865	100

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

FIT HOLDING CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings(loss) per share amounts)

			Year ended December 31			
			2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Sales revenue	6(3)	$ -	-	$ 1,178,785	100
5000	Operating costs	6(3)	(5,739,904)	-	-	-
5900	Net operating margin		(5,739,904)	-	1,178,785	100
	Operating expenses	6(12) and 7				
6200	General and administrative expenses		(20,617)	-	(34,397)	(3)
6000	Total operating expenses		(20,617)	-	(34,397)	(3)
6900	Operating (loss) profit		(5,760,521)	-	1,144,388	97
	Non-operating income and expenses					
7100	Interest income		1,424	-	768	-
7010	Other income	6(2)	192	-	17,978	1
7020	Other gains and losses		3,244	-	1,015	-
7050	Finance costs		(45,574)	-	(39,808)	(3)
7000	Total non-operating revenue and expenses		(40,714)	-	(20,047)	(2)
7900	**(Loss) profit before income tax**		(5,801,235)	-	1,124,341	95
7950	Income tax (expense) benefit	6(13)	175,510	-	(271)	-
8200	**(Loss) profit for the year**		($ 5,625,725)	-	$ 1,124,070	95
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8330	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		($ 1,729,240)	-	$ 1,285,754	109
8310	Components of other comprehensive income that will not be reclassified to profit or loss		(1,729,240)	-	1,285,754	109
	Components of other comprehensive income that will be reclassified to profit or loss					
8380	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		(70,071)	-	184,832	16
8360	Components of other comprehensive income that will be reclassified to profit or loss		(70,071)	-	184,832	16
8300	**Other comprehensive (loss) income for the year**		($ 1,799,311)	-	$ 1,470,586	125
8500	**Total comprehensive (loss) income for the year**		($ 7,425,036)	-	$ 2,594,656	220
	Basic earnings (loss) per share	6(14)				
9750	Total basic earnings (loss) per share (in dollars)		($ 22.85)		$ 4.56	
9850	Total diluted earnings (loss) per share (in dollars)		($ 22.85)		$ 4.54	

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

FIT HOLDING CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Share capital - common stock	Capital surplus	Retained earnings: Legal reserve	Retained earnings: Special reserve	Retained earnings: Unappropriated retained earnings (accumulated deficit)	Other equity interest: Financial statements translation differences of foreign operations	Other equity interest: Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Total equity
Year 2024									
Balance at January 1, 2024		$ 2,462,421	$ 5,004,042	$ 105,157	$ 299,035	$ 239,431	($ 226,606)	$ 635,939	$ 8,519,419
Profit		-	-	-	-	1,124,070	-	-	1,124,070
Other comprehensive income		-	-	-	-	9,918	184,832	1,275,836	1,470,586
Total comprehensive income		-	-	-	-	1,133,988	184,832	1,275,836	2,594,656
Cash dividends paid from additional paid-in capital	6(10)	-	(123,121)	-	-	-	-	-	(123,121)
Appropriation and distribution of retained earnings	6(11)								
Legal reserve appropriated		-	-	15,005	-	(15,005)	-	-	-
Special reserve appropriated		-	-	-	(290,674)	290,674	-	-	-
Cash dividends to shareholders		-	-	-	-	(369,363)	-	-	(369,363)
Adjustments to share of changes in equity of associates and joint ventures accounted for using the equity method	6(3)	-	30,422	-	-	-	-	-	30,422
Changes in ownership interests in subsidiaries	6(3)	-	214,517	-	-	-	-	-	214,517
Compensation costs	6(3)	-	1,347	-	-	-	-	-	1,347
Balance at December 31, 2024		$ 2,462,421	$ 5,127,207	$ 120,162	$ 8,361	$ 1,279,725	($ 41,774)	$ 1,911,775	$ 10,867,877
Year 2025									
Balance at January 1, 2025		$ 2,462,421	$ 5,127,207	$ 120,162	$ 8,361	$ 1,279,725	($ 41,774)	$ 1,911,775	$ 10,867,877
Profit (loss)		-	-	-	-	(5,625,725)	-	-	(5,625,725)
Other comprehensive income(loss)		-	-	-	-	8,649	(70,071)	(1,737,889)	(1,799,311)
Total comprehensive loss		-	-	-	-	(5,617,076)	(70,071)	(1,737,889)	(7,425,036)
Appropriation and distribution of retained earnings	6(11)								
Legal reserve appropriated		-	-	113,399	-	(113,399)	-	-	-
Cash dividends to shareholders		-	-	-	-	(738,726)	-	-	(738,726)
Adjustments to share of changes in equity of associates and joint ventures accounted for using the equity method	6(3)	-	13,441	-	-	-	-	-	13,441
Changes in ownership interests in subsidiaries	6(3)	-	573,537	-	-	-	-	-	573,537
Disposal of investments accounted for using the equity method	6(3)	-	(2,477)	-	-	-	-	-	(2,477)
Compensation costs	6(3)	-	26,623	-	-	-	-	-	26,623
Balance at December 31, 2025		$ 2,462,421	$ 5,738,331	$ 233,561	$ 8,361	($ 5,189,476)	($ 111,845)	$ 173,886	$ 3,315,239

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

FIT HOLDING CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
(Loss) profit before tax		($ 5,801,235)	$ 1,124,341
Adjustments			
Adjustments to reconcile profit (loss)			
Share of loss (profit) of associates accounted for using the equity method	6(3)	5,739,904	(1,178,785)
Depreciation		11	4
Amortisation	6(4)	602	602
Interest expense		45,574	39,808
Interest income		(1,424)	(768)
Dividend income	6(2)	-	(17,775)
Gain on disposal of investment	6(3)	3,274	-
Changes in operating assets and liabilities			
Changes in operating assets			
Other receivables due from related parties		(203,186)	(624)
Other current assets		13	(694)
Changes in operating liabilities			
Prepaid expenses		(5)	4
Other payables		165,150	(26,210)
Other current liabilities-others		9	9
Cash outflow generated from operations		(51,313)	(60,088)
Interest received		1,426	775
Dividend received		907,467	430,260
Interest paid		(45,399)	(39,067)
Income taxes paid		(80,164)	(73)
Net cash flows from operating activities		732,017	331,807
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property and equipment		-	(33)
Net cash flows used in investing activities		-	(33)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term borrowings		693,000	(439,000)
Decrease in short-term notes and bills payable		(55)	(199,878)
Proceeds from long-term debt		2,950,000	2,807,000
Repayments of long-term debt		(3,400,000)	(2,007,000)
Cash dividends paid	6(11)	(738,726)	(369,363)
Cash dividends paid from additional paid-in capital	6(10)	-	(123,121)
Net cash flows used in financing activities		(495,781)	(331,362)
Net increase in cash and cash equivalents		236,236	412
Cash and cash equivalents at beginning of year		35,799	35,387
Cash and cash equivalents at end of year		$ 272,035	$ 35,799

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

Annex IV

FIT Holding Co., Ltd.

Statement of Appropriation of Earnings Table

2025

Unit: NT$

Item	Total	Remarks
Undistributed earnings at the beginning of the period	427,599,600	
Add: Remeasurement of 2025 defined benefit plan	8,649,330	
Less: net loss after tax of the year	(5,625,724,714)	
Accumulated Losses to be Covered for the Current Period	(5,189,475,784)	
Items for Loss Compensation:		
Amount Covered by Legal Reserve	233,560,689	
Amount Covered by Capital Reserve	4,955,915,095	
Accumulated Losses to be Carried Forward	0	

Responsible persons:T.C.Gou Managerial Officer:Vivien Liu Chief Accounting Officer:Kufn Lin

FIT Holding Co., Ltd.

Annex V

Comparison Table of the Revised Articles of the Procedures for the Acquisition and Disposal of Assets

Article after revision	Article before revision	Reason for revision
Article 14: Information Disclosure I. Required Filings and Standards (1) to (3) are omitted. (4) Where equipment or right-of-use assets for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: 1. A. For companies with paid-in capital of less than NT$10 billion, the transaction amount is NT$500 million or more. 2. B. For companies with paid-in capital of NT$10 billion or more but less than NT$50 billion, the transaction amount reaches NT$1 billion or more. 3. C. For companies with paid-in capital of NT$50 billion or more, the transaction amount reaches 5% or more of the Company's paid-in capital. (5) to (6) are omitted. (7) For companies with paid-in capital of NT$50 billion or more, transactions involving government bonds, common corporate bonds, and general financial bonds not involving equity (excluding subordinated bonds) traded on the Taiwan Stock Exchange or the Taipei Exchange, which do not fall under the proviso of subparagraph 8 and whose counterparties are not related parties, where the transaction amount reaches 5% or more of the Company's paid-in capital. (8) Where an asset transaction other than those referred to in the preceding seven subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT$300 million. (The remainder is omitted)	Article 14: Information Disclosure I. Required Filings and Standards (1) to (3) are omitted. (4) Where equipment or right-of-use assets for business use are acquired or disposed of, and furthermore the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria: 1. A. For companies with paid-in capital of less than NT$10 billion, the transaction amount is NT$500 million or more. 2. B. For a company whose paid-in capital is NT$10 billion or more, the transaction amount reaches NT$1 billion or more. (5) to (6) are omitted. (7) Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT$300 million. (The remainder is omitted)	Revised in accordance with Letter of Jin-Guan-Zheng-Fa-Zi No. 1140383333 dated July 24, 2025. 2022.
Article 15: Subsidiaries of the Company shall comply with the following provisions: I. Subsidiaries of the	Article 15: Subsidiaries of the Company shall comply with the following provisions: I. Subsidiaries of the	

Article after revision	Article before revision	Reason for revision
Company shall also follow the procedures set forth herein when acquiring or disposing of assets. II. If a subsidiary is not a public company and its acquisition or disposal of assets meets the thresholds for public announcement and filing as prescribed in the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”, the Company shall make the required public announcement and filing on behalf of such subsidiary. III. In the announcement and filing standards applicable to a subsidiary, the paid-in capital or total assets referred to shall be based on the paid-in capital or total assets of the Company. For calculating 10% of total assets under these Procedures, the total assets stated in the most recent parent-company-only financial report or individual financial statements prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used. For companies with shares having no par value or a par value other than NT$10, when calculating transaction amounts of 20% of paid-in capital under these Procedures, 10% of equity attributable to owners of the parent shall be substituted; when calculating transaction amounts of 5% of paid-in capital under these Procedures, 2.5% of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Procedures regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of equity attributable to owners of the parent shall be substituted; and	Company shall also follow the procedures set forth herein when acquiring or disposing of assets. II. If a subsidiary is not a public company and its acquisition or disposal of assets meets the thresholds for public announcement and filing as prescribed in the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies”, the Company shall make the required public announcement and filing on behalf of such subsidiary. III. In the announcement and filing standards applicable to a subsidiary, the paid-in capital or total assets referred to shall be based on the paid-in capital or total assets of the Company. For calculating 10% of total assets under these Procedures, the total assets stated in the most recent parent-company-only financial report or individual financial statements prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used. For companies with shares having no par value or a par value other than NT$10, when calculating transaction amounts of 20% of paid-in capital under these Procedures, 10% of equity attributable to owners of the parent shall be substituted; for calculations under the provisions of these Procedures regarding transaction amounts relative to paid-in capital of NT$10 billion, NT$20 billion of	

Article after revision	Article before revision	Reason for revision
for calculations under the provisions of these Procedures regarding transaction amounts relative to paid-in capital of NT$50 billion, NT$100 billion of equity attributable to owners of the parent shall be substituted.	equity attributable to owners of the parent shall be substituted.	
Established on June 19, 2018. The first revision was made on June 21, 2019. The second amendment was made on June 17, 2022. The third amendment was made on June 23, 2026.	Established on June 19, 2018. The first revision was made on June 21, 2019. The second amendment was made on June 17, 2022.	Added the date of revision.