Stock Code：2374

ABILITY

ABILITY ENTERPRISE CO., LTD.

2026 Shareholders Meeting Handbook

Date: June 25, 2026

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Chapter 1 Meeting Procedures

ABILITY ENTERPRISE CO., LTD

2026 Annual Shareholders' Meeting
Meeting Procedures

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Chapter 2 Meeting Agenda

ABILITY ENTERPRISE CO., LTD

2026 Annual Shareholders' Meeting
Meeting Agenda

Shareholders' meeting by means of：hysical shareholders' meeting

Time: 9:00 a.m., June 25th, 2026 (Thursday)

Venue: New Taipei Exhibition Hall
2F, No. 1, Wuquan Rd., WuGu Dist., New Taipei City 248, Taiwan, ROC

Announcement of Meeting (Reporting Attendance Shares)

Chairman's Address

I. Report :

Proposal 1: The Company's Business Report of 2025

Proposal 2: The Audit Committee's Review Report of 2025 Financial Records.

Proposal 3: The report of the Company's 2025 Endorsement and Guarantee Records.

Proposal 4: The report of the distribution of employees' Compensation and directors' remuneration for the year of 2025.

Proposal 5: Report on the Issuance of the Second Domestic Unsecured Convertible Corporate Bonds.

Proposal 6: Others reports

II. Proposed Resolutions:

Proposal 1: The proposal of the Company's 2025 Business Report and Financial Statement .

Proposal 2: The proposal of the Company's for Distribution of 2025 Profits.

III. Discussions:

Proposal 1: Proposal of issue new shares of Restricted Stock Awards.

Proposal 2: Discussion to approve the lifting of non-competition restrictions for directors of the Company.

IV. Extempore Motions

V. Meeting Adjournment

I. Report

Proposal 1: The Company's Business Report of 2025

Note: Please refer to the Attachment I, page 11 – 12

Proposal 2: The Audit Committee's Review Report of 2025 Financial Records.

Note:

ABILITY ENTERPRISE CO., LTD

The Audit Committee's Review Report

The Board of Directors has issued the Company's 2025 business reports, financial statements (including consolidated and individual financial statements) and earning distribution motions,of which the financial statements were verified by PricewaterhouseCoopers Taiwan (PwC Taiwan), and an audit report was issued. The above-mentioned business reports, financial statements, and earning distribution motion have been reviewed by the Audit Committee in accordance with the law, and it is considered to be of no inconsistency. To comply with the Article 14-4 of the Securities Exchange Act and the Article 219 ofthe Company Act, the reports have been properly issued. Please verify and confirm.

To

ABILITY ENTERPRISE CO., LTD

2026 Annual Shareholders' Meeting

Audit Committee Convener: Mr. HUANG, CHIH-CHEN

May /08 / 2026

Proposal 3: The report of the Company's 2025 Endorsement and Guarantee Records.

Note: As of December 31, 2025, the Company's and its subsidiaries Endorsement Endorsement and Guarantee of the Affiliate Enterprises is as : None.

Proposal 4: The report of the distribution of employees' Compensation and directors' remuneration for the year of 2025

Note:

The employees' and directors' compensation in 2025 are NT$14,985,278 and NT$79,921,481 in cash respectively, which are appropriated in accordance with the Company's Articles of Incorporation considering the profits earned in 2025 and have been approved by the Company's Remuneration Committee and Board of Directors. There is no difference between the aforementioned distribution amount and the estimated amount for 2025.

Proposal 5: Report on the Issuance of the Second Domestic Unsecured Convertible Corporate Bonds.

Explanatory Note：

The company Issuance of the Second Domestic Unsecured Convertible Corporate Bonds Report. Please refer to Attachment 2 listed in the page 13 of this handbook.

Proposal 6: Other reports

Explanatory Note：

Explanation on the Handling of Shareholders' Proposals at the Shareholders' Meeting：

I. According to the Article 172-1 of the Company Act, a shareholder holding 1% or more of the Company’s issued shares may submit a written motion to the Company, but it shall be limited to one proposal with maximum of 300 words.

II. The Company’s application for shareholder proposal at the 115th shareholder′ Meeting for the period from April 10, 2026 to April 20, 2026 was announced on the Market Observation Post System website in accordance with the law.

III. The Company did not receive any proposal from any shareholder.

II. Proposed Resolutions

Proposal 1: (submitted by the Board of Directors)

Cause: The proposal of the Company's 2025 business Reports and financial statements.

Note:

I. The Company's 2026 business reports and financial statements (including consolidated and individual financial statements) were approved by the Board of Directors, among which the financial statements were audited by PwC Taiwan's CPA, Juanlu, Man-Yu and Feng,Min-Chuan and the relative auditing reports are being presented as well.

II. For the above-mentioned business reports, accountants' auditing reports, and financial statements, please refer to Attachments 1 and 3 on pages 11– 12 and 14– 32 of this handbook.

Resolution:

Proposal 2: (submitted by the Board of Directors)

Cause: The proposal of the Company's for Distribution of 2025 Profits.

Note:

I. The Company's earning distribution form of 2025 was approved by the Board of Directors and submitted to the shareholders' meeting for recognition.

II. For the earning distribution form, please refer to Attachment 4 on page 33 of this handbook.

Resolution:

III. Discussions

Proposal 1: (submitted by the Board of Directors)

Cause: Proposal of issue new shares of Restricted Stock Awards.

Note:

I. To attract and retain professional talents required by the Company, provide incentives to employees, and improve employees' cohesion in the hope of jointly creating the Company's and shareholders' benefits, the Company established the Regulations for Issuance of Restricted Stock Awards (the "Regulations") according to the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" (the "Offering and Issuance Regulations") published by the Financial Supervisory Commission (FSC) and other relevant requirements.

II. Terms of the restricted stock awards are as follows:

(1) Total issuance amount: The total issuance amount of the RSAs is 2,000,000 shares with a par value of NT$10 per share, totaling NT$20,000,000.

(2) Conditions of RSAs:

A. Issuance price: The issuance adopts the model of granting, and the issuance price is nil per share.

B. Vesting conditions:
After granting the RSAs, when the employees remain in service with their annual performance evaluation results complying with the required conditions and fulfilling the service rules without violating the working rules of the Company upon the timetable below starting from the base day of the capital increase, the ratio of shares meeting the vesting conditions is as follows:
1. One year: 40% of the granted shares.
2. Two years: 30% of the granted shares.
3. Three years: 30% of the granted shares.

C. Treatment when employees fail to meet the vesting conditions: If employees fail to meet the vesting conditions, the granted but not yet vested shares shall be recovered by the Company free of charge and canceled.

D. Type(s) of shares issued: New Common shares of the Company.

E. Measures to be taken when employees fail to meet the vesting conditions or in the event of inheritance: following the processes prescribed by the issuing rules.

(3) Eligible employees and shares to grant:

A. Eligibility for Restricted Stock Awards (RSA) is limited to full-time employees of the Company and its controlled or subsidiary companies who are actively employed on the Grant Date.

B. The number of RSAs granted to employees will be approved by the Chairman and reported to the Audit Committee and the Board for resolution with reference to the job level, work performance (the performance evaluation results for one period among the two periods in the recent one years shall at least be B), condition, and other factors, taking into account the operational requirements, business development, and strategies of the Company; however, for Directors who are concurrently managers or employees, it shall be proposed to the Remuneration Committee and the Board for approval.

(4) Reasons for the issuance of restricted stocks: To attract and retain professional talents required by the Company, provide incentives to employees, and improve employees' cohesion in the hope of jointly creating the Company's and shareholders' benefits.

(5) Possible amounts expensed, dilutive effects on the earnings per share of the Company, and effects on the rights and interests of other shareholders: The Company shall measure the fair value of shares on the granting date and recognize relevant expenses in the respective years during the vesting period. Calculating based on the average closing price of NT$71.27 for the 30 business days before April 30, 2026 of the ordinary shares of the Company, the total possible amount expensed is approximately NT$98,979,000 . Calculated based on the three years in the vesting period, the amount expensed allocated to each year is NT$65,285,000, NT$24,236,000, and NT$9,458,000, respectively, and the dilutive effects on the earnings per share are NT$0.19, NT$0.07, NT$0.03, respectively. Based on the overall evaluation, the dilutive effects on the earnings per share of the Company in the following years are limited, and there are no material effects on shareholders' rights and interests.

III. If the conditions of the RSAs are required to be amended or adjusted due to the instructions of the competent authority or the amendments to relevant laws and regulations, the Company intends to propose to the shareholders' meeting to authorize the Board or personnel it authorized

to make disposal on all issued RSAs at its full discretion.

IV. For the Regulations for the 2026 issuance of Restricted Stock Awards , please refer to Attachment 5 on pages 34 – 37 of the handbook.

Resolution:

Proposal 2: (submitted by the Board of Directors)

Cause: Discssion to approve the lifting of non-competition restrictions for directors of the Company.

Note:

I. The accordance of this proposal is based on Article 209 of Company's Act, "A director who does anything which is within the scope of the company's business for himself or the others shall explain to shareholders its essential content and ask for the approval of shareholders."

II. The directors may invest or run companies whose business range is similar to the Company and maybe assigned as directors or managers. If there is no damage on the company's advantage and benefit, hereby to propose to ask for shareholders' approval to release the prohibition on the director's participation in competitive business.

III. The directors of the company who concurrently hold the positions of other companies are as follows：

Identification	Name	Concurrent company name and position
Director	Representative of Chia-Mei Investment Co.,Ltd.：TONG, CHUN-JEN	Chairman, TT System Solutions Co., Ltd.

Resolution:

IV. Extempore Motions

V. Meeting Adjournment

III、Attachments

【Attachment 1】

Ability Enterprise Co., Ltd.

2025 Business Report

Dear Shareholders:

I. Description of 2025 operations:

(I) Summary of operation

In 2025, the global economic and trade environment changed rapidly, and geopolitical risks remained. Ability Enterprise faced this challenging external environment and actively pursued the opportunities brought about by these changes. The Company continued to develop integrated research and development capabilities with its technological advantages, continuously refining its technology, maintaining its leading position in core technologies, and focusing on product development capabilities; striving to enhance the added value of product development. The Company continuously strengthened the development of products with market leadership and technological uniqueness, provided product applications in relevant professional fields, and provided multifunctional features and services. In addition to maintaining indicators and updating technology, the Company also actively responds to changes in risks and threats to achieve the most efficient risk management.

(II) 2025 Operating Results:

Ability Enterprise's full-year 2025 consolidated operating revenue was NT$ 9,908,160 thousand, operating profit was NT$ 879,874 thousand, net profit after tax attributable to the parent company was NT$ 787,836 thousand, and earnings per share were NT$ 2.44.

II. 2026 Business Development Plan:

In 2025, data from the International Monetary Fund (IMF) showed that the global economic growth rate was 3.3%, and the key factors affecting the economy included slowing inflation, easing labor market pressures, interest rate cuts by central banks in various countries, intensified geopolitical risks, and strong demand for artificial intelligence (AI)-related products. In 2026, changes in geopolitical risks affected inflation trends and the policies of central

banks in various countries, increasing uncertainty in the global economic outlook, and the Company will continue to observe the direction of the Federal Reserve's policies and inflation trends.

As a sustainable enterprise, Ability must develop competitiveness in any environment, the capability to innovate in research and development, and the drive for marketing challenges. Ability applies its original image processing technology, incorporates acoustic technology, integrates AI and edge computing technologies, and actively collaborates with different international partners to develop and manufacture optical and audio-visual products that meet the needs of social lifestyles. Ability Enterprise upholds corporate social responsibility and continues to plan advanced ESG education courses, while also continuing to carry out internal energy saving and carbon reduction initiatives. Enhancing operating results to gain the support of shareholders, safeguarding shareholders' rights and interests, and sharing operating performance with shareholders, customers, and employees are the goals of the management team.

Deeply appreciate every shareholder’s support for Ability! We wish you all health and success!

Chairman: CHANG,HSIAO-CHI

President: CHANG, HSIAO-CHI

Accounting Manager: LIN, HSIN-CHUN

【Attachment 2】

Ability Enterprise Co., Ltd.

Report on the Issuance of the Second Domestic Unsecured Convertible Corporate Bonds.

Phase / Type	The Second Domestic Unsecured Convertible Corporate Bonds
Date of Approval	January 16nd, 2026
Date of Issuance	February 2th, 2026
Total Issuance Amount	NT$300,000,000
Face Value	NT$100,000
Issue Price	101% of par value
Issue Period	5 years 2026/2/2~2031/2/2
Coupon Rate	0%
Repayment Method	Lump-sum repayment of principal at maturity
Trustee	Bank SinoPac Company Limited
Underwrite	KGI Bank Co., Ltd.
Principal repayment and corporate bond conversion transfer agency	CTBC BANK STOCK AFFAIRS AGENCY DEPT.
Updated conversion price-	NT$86.3
Outstanding principal as of the 4/30,2026	NT$300,000,000
Bond Put-back conditions	Please refer to Article 19 of issuance and conversion
Bond Call-back conditions	Please refer to Article 18 of issuance and conversion

【Attachment 3】

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

PWCR25000562

To the Board of Directors and Shareholders of Ability Enterprise Co., Ltd. and subsidiaries

Opinion

We have audited the accompanying consolidated balance sheets of Ability Enterprise 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 the other auditors (refer to Other Matter – Scope of the Audit section of our report), 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. 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 Group's 2025 consolidated 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.

Assessment of allowance for inventory valuation loss

Description

Refer to Note 4(13) for accounting policies on inventory valuation, Note 5(2) for the uncertainty of accounting estimates and assumptions applied on inventory valuation, and Note 6(5) for details of inventory. As of December 31, 2025, the balances of the Group's inventory and allowance for inventory valuation loss were NT$2,363,031 thousand and NT$255,506 thousand, respectively.

The Group is primarily engaged in the manufacture and sales of optical products and components. Due to rapid changes in technology innovations, short life cycles of electronic products and fluctuations in market prices, there is higher risk of incurring inventory valuation losses or obsolescence. The Group recognises inventories at the lower of cost and net realisable value; for inventories which are separately identified as obsolete and damaged, the Group recognises loss based on the net realisable value. An allowance for inventory valuation loss mainly arises from inventories aged over a certain period and separately identified obsolete inventory. As the amount of inventory is material, inventory items are numerous, and the net realisable value of obsolete and damaged inventories is subject to management judgement, we considered the assessment of the allowance for inventory valuation loss a key audit matter.

How our audit addressed the matter

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

- Ascertained whether the policies on allowance for inventory valuation losses are reasonable and consistently applied in all the periods.
- Obtained an understanding of the method used in determining the net realisable value, selected samples of inventory items and tested whether the net realisable values were calculated in accordance with the abovementioned method.
- Discussed with management the estimated net realisable value of separately identified obsolete and damaged inventories, obtained and corroborated against supporting documents and recalculated the allowance provision.

Other matter – Reference to the audits of other auditors

We did not audit the financial statements of a wholly-owned consolidated subsidiary and investments accounted for under equity method that are included in the financial statements, which statements reflect total assets (including investments accounted for using equity method) of NT$267,269 thousand and NT$221,097 thousand, constituting 2.16% and 2.17% of consolidated total assets as of December 31, 2025 and 2024, respectively, and the related share of (loss) profit of associates and joint ventures accounted for under equity method of (NT$841) thousand and NT$2,991 thousand, constituting 0.08% and 0.34% of consolidated total comprehensive income for the years then ended, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein relative to the consolidated subsidiary and investees, is based solely on the audit reports of the other auditors.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion with other matter section on the parent company only financial statements of Ability Enterprise 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 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 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 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.

Juanlu, Man-Yu Feng, Min-Chuan

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 13, 2026

The accompanying consolidated 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 consolidated 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.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ABILITY ENTERPRISE 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)	$ 1,729,929	14	$ 2,388,925	23
1136	Current financial assets at amortised cost	6(3)	90,128	1	179,120	2
1170	Accounts receivable, net	6(4) and 7	2,077,914	17	1,065,483	11
130X	Inventory	6(5)	2,107,525	17	993,915	10
1470	Other current assets	6(6)	184,527	1	144,289	1
11XX	**Total current assets**		6,190,023	50	4,771,732	47
	Non-current assets					
1517	Non-current financial assets at fair value through other comprehensive income	6(2) and 7	1,388,218	11	1,050,611	10
1550	Investments accounted for under equity method	6(7)	473,859	4	426,039	4
1600	Property, plant and equipment	6(8) and 8	3,913,476	32	3,568,273	35
1755	Right-of-use assets	6(9) and 8	89,519	1	106,767	1
1760	Investment property - net	6(10)	64,293	-	66,666	1
1780	Intangible assets	6(11)	14,833	-	14,158	-
1840	Deferred income tax assets	6(27)	48,490	-	56,820	1
1900	Other non-current assets		206,294	2	129,714	1
15XX	**Total non-current assets**		6,198,982	50	5,419,048	53
1XXX	**Total assets**		$ 12,389,005	100	$ 10,190,780	100

(Continued)

ABILITY ENTERPRISE 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(12)	$ 530,000	5	$ 335,682	3
2130	Current contract liabilities	6(21)	139,122	1	162,781	2
2170	Accounts payable	7	2,253,788	18	1,273,088	13
2200	Other payables	6(13)	881,439	7	855,082	8
2230	Current income tax liabilities		133,003	1	36,717	-
2250	Current provisions	6(16)	78,050	1	78,889	1
2280	Current lease liabilities		9,633	-	19,081	-
2300	Other current liabilities		26,714	-	6,244	-
21XX	**Total current liabilities**		4,051,749	33	2,767,564	27
	Non-current liabilities					
2580	Non-current lease liabilities		10,691	-	18,634	-
2600	Other non-current liabilities		20,908	-	44,340	1
25XX	**Total non-current liabilities**		31,599	-	62,974	1
2XXX	**Total liabilities**		4,083,348	33	2,830,538	28
	Equity					
	Equity attributable to owners of parent					
	Share capital	6(17)				
3110	Common stock		3,245,791	26	2,893,805	28
	Capital surplus	6(18)				
3200	Capital surplus		1,410,209	11	1,381,936	13
	Retained earnings	6(19)				
3310	Legal reserve		1,806,003	15	1,751,970	17
3320	Special reserve		172,436	1	501,767	5
3350	Unappropriated retained earnings		1,303,438	10	762,500	8
	Other equity interest	6(20)				
3400	Other equity interest		94,189	2	(218,517)	(2)
3500	Treasury shares	6(15)	(36)	-	(30)	-
31XX	**Equity attributable to owners of the parent**		8,032,030	65	7,073,431	69
36XX	Non-controlling interest		273,627	2	286,811	3
3XXX	**Total equity**		8,305,657	67	7,360,242	72
	Significant contingent liabilities and unrecognised contract commitments	9				
3X2X	**Total liabilities and equity**		$ 12,389,005	100	$ 10,190,780	100

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

ABILITY ENTERPRISE 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 earnings per share amount)

			Year ended December 31			
			2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(21) and 7	$ 9,908,160	100	$ 6,182,894	100
5000	Operating costs	6(5)(26) and 7	(7,412,161)	(75)	(4,395,871)	(71)
5950	Net operating margin		2,495,999	25	1,787,023	29
	Operating expenses	6(26)				
6100	Selling expenses		(126,718)	(1)	(142,439)	(2)
6200	General and administrative expenses		(715,109)	(7)	(559,488)	(9)
6300	Research and development expenses		(768,701)	(8)	(719,232)	(12)
6450	Impairment loss determined in accordance with IFRS 9	12(2)	(5,597)	-	(4,171)	-
6000	Total operating expenses		(1,616,125)	(16)	(1,425,330)	(23)
6900	Operating profit		879,874	9	361,693	6
	Non-operating income and expenses					
7100	Interest income	6(22)	55,226	-	73,740	1
7010	Other income	6(23)	63,039	1	74,553	1
7020	Other gains and losses	6(24)	(35,713)	-	139,520	3
7050	Finance costs	6(25)	(10,038)	-	(9,677)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(7)	631	-	13,057	-
7000	Total non-operating income and expenses		73,145	1	291,193	5
7900	**Profit before income tax**		953,019	10	652,886	11
7950	Income tax expense	6(27)	(200,291)	(2)	(121,831)	(2)
8200	**Profit for the year**		$ 752,728	8	$ 531,055	9
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8311	Gains on remeasurements of defined benefit plans	6(14)	$ 1,626	-	$ 3,296	-
8316	Unrealised gains on financial assets measured at fair value through other comprehensive income	6(2)(20)	326,820	3	251,687	4
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(27)	(325)	-	(659)	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(5,242)	-	84,788	1
8300	**Other comprehensive income for the year**		$ 322,879	3	$ 339,112	5
8500	**Total comprehensive income for the year**		$ 1,075,607	11	$ 870,167	14
	Profit (loss) attributable to:					
8610	Owners of the parent		$ 787,836	8	$ 545,519	9
8620	Non-controlling interest		(35,108)	-	(14,464)	-
			$ 752,728	8	$ 531,055	9
	Comprehensive income (loss) attributable to:					
8710	Owners of the parent		$ 1,097,687	11	$ 876,870	14
8720	Non-controlling interest		(22,080)	-	(6,703)	-
			$ 1,075,607	11	$ 870,167	14
	Earnings per share (in dollars)	6(28)				
9750	Basic earnings per share		$ 2.44		$ 1.70	
		6(28)				
9850	Diluted earnings per share		$ 2.43		$ 1.69	

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

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

	Notes	Equity attributable to owners of the parent									
				Retained Earnings							
		Share capital - common stock	Total capital surplus, additional paid-in capital	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Treasury shares	Total	Non-controlling interest	Total equity
Year ended December 31, 2024											
Balance at January 1, 2024		$ 2,875,343	$ 1,342,757	$ 1,724,576	$ 556,064	$ 454,044	($ 505,248)	$ -	$ 6,447,536	$ 306,806	$ 6,754,342
Profit for 2024		-	-	-	-	545,519	-	-	545,519	(14,464)	531,055
Other comprehensive income for 2024		-	-	-	-	2,020	329,331	-	331,351	7,761	339,112
Total comprehensive income		-	-	-	-	547,539	329,331	-	876,870	(6,703)	870,167
Appropriations and distribution of 2023 retained earnings	6(19)										
Legal reserve		-	-	27,394	-	(27,394)	-	-	-	-	-
Cash dividends		-	-	-	-	(258,781)	-	-	(258,781)	-	(258,781)
Reversal of special reserve		-	-	-	(54,297)	54,297	-	-	-	-	-
Issuance of employee restricted shares		18,780	38,932	-	-	-	(57,712)	-	-	-	-
Compensation cost of share-based payment	6(15)	-	-	-	-	-	15,112	-	15,112	-	15,112
Return of employee restricted stock	6(15)	(318)	348	-	-	-	-	(30)	-	-	-
Adjustments due to changes in vested number of restricted stock		-	(101)	-	-	233	-	-	132	-	132
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(29)	-	-	-	-	(6,708)	-	-	(6,708)	6,708	-
Changes in equity of associates and joint ventures accounted for using equity method		-	-	-	-	(730)	-	-	(730)	-	(730)
Changes in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	(20,000)	(20,000)
Balance at December 31, 2024		$ 2,893,805	$ 1,381,936	$ 1,751,970	$ 501,767	$ 762,500	($ 218,517)	($ 30)	$ 7,073,431	$ 286,811	$ 7,360,242
Year ended December 31, 2025											
Balance at January 1, 2025		$ 2,893,805	$ 1,381,936	$ 1,751,970	$ 501,767	$ 762,500	($ 218,517)	($ 30)	$ 7,073,431	$ 286,811	$ 7,360,242
Profit for 2025		-	-	-	-	787,836	-	-	787,836	(35,108)	752,728
Other comprehensive income for 2025		-	-	-	-	1,077	308,774	-	309,851	13,028	322,879
Total comprehensive income		-	-	-	-	788,913	308,774	-	1,097,687	(22,080)	1,075,607
Appropriations and distribution of 2024 retained earnings	6(19)										
Legal reserve		-	-	54,033	-	(54,033)	-	-	-	-	-
Cash dividends		-	-	-	-	(173,618)	-	-	(173,618)	-	(173,618)
Stock dividends		347,236	-	-	-	(347,236)	-	-	-	-	-
Reversal of special reserve		-	-	-	(329,331)	329,331	-	-	-	-	-
Issuance of employee restricted shares		5,000	20,763	-	-	-	(25,763)	-	-	-	-
Compensation cost of share-based payment	6(15)	-	-	-	-	-	37,294	-	37,294	-	37,294
Return of employee restricted stock	6(15)	(250)	256	-	-	-	-	(6)	-	-	-
Adjustments due to changes in vested number of restricted stock		-	3,332	-	-	39	(1,470)	-	1,901	-	1,901
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(29)	-	-	-	-	(8,587)	-	-	(8,587)	8,587	-
Changes in equity of associates and joint ventures accounted for using equity method	6(7)	-	3,922	-	-	-	-	-	3,922	-	3,922
Disposal of investments in equity instruments designated at fair value through other comprehensive income	6(2)	-	-	-	-	6,129	(6,129)	-	-	-	-
Changes in non-controlling interests	6(29)	-	-	-	-	-	-	-	-	309	309
Balance at December 31, 2025		$ 3,245,791	$ 1,410,209	$ 1,806,003	$ 172,436	$ 1,303,438	$ 94,189	($ 36)	$ 8,032,030	$ 273,627	$ 8,305,657

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

ABILITY ENTERPRISE 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			
Profit before tax		$ 953,019	$ 652,886
Adjustments			
Income and expenses having no effect on cash flows			
Depreciation	6(26)	245,144	231,530
Amortisation	6(26)	12,635	10,540
Gain on disposal of investments	6(24)	-	(407)
Expected credit loss	12(2)	5,597	4,171
Net loss on financial assets or liabilities at fair value through profit or loss		-	368
Compensation cost of share-based payment	6(15)	37,294	15,112
Interest expense	6(25)	10,038	9,677
Interest income	6(22)	(55,226)	(73,740)
Dividend income	6(23)	(9,614)	(15,484)
Share of profit of associates and joint ventures accounted for under equity method	6(7)	(631)	(13,057)
Loss on disposal of property, plant, and equipment	6(24)	13,289	14,035
Gain on lease modification	6(9)	(1,171)	-
Changes in assets/liabilities relating to operating activities			
Changes in operating assets			
Accounts receivable, net		(1,003,860)	(437,516)
Inventories		(1,132,618)	(219,312)
Other current assets		(41,421)	(46,861)
Net changes in liabilities relating to operating activities			
Current contract liabilities		(23,659)	(74,438)
Accounts payable		1,006,120	422,585
Other payables		35,948	113,003
Current provisions		(839)	33,133
Other current liabilities		2,287	(2,128)
Other non-current liabilities		(1,622)	(2,537)
Cash inflow generated from operations		50,710	621,560
Interest received		55,226	73,740
Dividends received		14,966	19,984
Interest paid		(10,038)	(9,677)
Income tax paid		(98,233)	(52,730)
Net cash flows from operating activities		12,631	652,877

(Continued)

ABILITY ENTERPRISE 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	6(2)	($ 83,480)	($ 65,153)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(2)	56,947	354
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	6(2)	12,036	25,338
Acquisition of financial assets at amortised cost		(171,948)	(300,020)
Proceeds from disposal of financial assets at amortised cost		260,940	207,440
Acquisition of investments accounted for using equity method	6(7)	(48,000)	(344,140)
Proceeds from disposal of financial assets at fair value through profit or loss		-	16,207
Acquisition of property, plant and equipment	6(8)	(658,916)	(579,925)
Proceeds from disposal of property, plant and equipment		58,471	5,543
Acquisition of intangible assets	6(11)	(13,331)	(17,413)
Acquisition of right-of-use assets	6(9)	-	(8,652)
Increase in other non-current assets		(78,908)	(64,300)
Net cash flows used in investing activities		(666,189)	(1,124,721)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term loans	6(30)	194,318	(13,326)
Payments of lease liabilities	6(30)	(17,107)	(18,309)
Payment of cash dividends	6(19)	(173,618)	(258,781)
Increase (decrease) in other non-current liabilities	6(30)	148	(102)
Change in non-controlling interests	6(29)	309	(20,000)
Net cash flows from (used in) financing activities		4,050	(310,518)
Net effect of changes in foreign currency exchange rates		(9,488)	79,084
Net decrease in cash and cash equivalents		(658,996)	(703,278)
Cash and cash equivalents at beginning of year		2,388,925	3,092,203
Cash and cash equivalents at end of year		$ 1,729,929	$ 2,388,925

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

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Ability Enterprise Co., Ltd.

PWCR25000563

Opinion

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

In our opinion, based on our audits and the reports of other auditors (refer to *Other Matter* section), the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and 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 financial statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2025 financial statements. These matters were addressed in the context of our audit of the financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matter for the Company's 2025 financial statements is stated as follows:

Regarding the Company's accounting policies on inventory valuation and investments accounted for using the equity method, please refer to Notes 4 (11) and (12) of the individual financial statements. For descriptions of the accounting items, please refer to Notes 6(4) and (5) of the individual financial statements. The Company and the Company's indirect wholly-owned subsidiary, Ability Technology (Dongguan) Co., Ltd., are the main operating entities for the group's manufacturing and sales. The financial position and performance of these companies significantly impact the Company's individual financial statements. Therefore, we considered the assessment of the allowance for inventory valuation loss a key audit matter for the Company. The key audit matters for the Company are detailed as follows:

Assessment of allowance for inventory valuation loss

Description

As of December 31, 2025, inventories and allowance for inventory valuation loss amounted to NT$166,818 thousand and NT$79,417 thousand, respectively, while the investments accounted for using equity method amounted to NT$3,343,806 thousand. The Company and its indirect wholly-owned subsidiary, Ability Technology (Dongguan) Co., Ltd., are the main operating entities and are primarily engaged in manufacturing and sales of optical devices as well as related parts and components. Due to rapid technological innovations, short life cycles of electronic products and fluctuations in market prices, there is higher risk in inventory valuation losses and obsolescence. The subsidiary recognises inventories at the lower of cost and net realisable value and assesses excess inventories and those separately identified as obsolete.

Since the net realisable value used in the evaluation of obsolete inventories involves significant judgments and high estimation uncertainty, the inventories of Ability Technology (Dongguan) Co., Ltd. has a significant impact on the individual financial statements. Therefore, we considered the assessment of the allowance for inventory valuation loss a key audit matter.

How our audit addressed the matter

We performed the following audit procedures with respect to excess inventories and those separately identified as obsolete or damaged:

A. Ascertained whether the policies on allowance for inventory valuation losses are consistently applied in all the periods.
B. Understood the method used by management in determining the net realisable value, and selected samples of inventory items and tested whether the net realisable values were calculated in accordance with the abovementioned method.
C. Discussed with management the estimated net realisable value of separately identified obsolete and damaged inventories, obtained and corroborated against supporting documents and recalculated the allowance provision.

Other matter – Reference to the audits of other auditors

We did not audit the financial statements of certain indirect investment accounted for under the equity method and direct investment 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 subsidiaries and associate, is based solely on the report of the other auditors. The balance of this investment accounted for under the equity method amounted to NT$267,269 thousand and NT$221,097 thousand, constituting 2.63% and 2.38% of the total assets as at December 31, 2025 and 2024, respectively, and the share of profit or loss recognised from investees accounted for under the equity method amounted to (NT$841) thousand and NT$2,991 thousand, constituting 0.08% and 0.34% of the total comprehensive income for the years then ended, respectively.

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

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the 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 audit committee, are responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 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 financial statements, including the disclosures, and whether the 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 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 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.

Juanlu, Man-Yu Feng, Min-Chuan

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 13, 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.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers Taiwan cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

ABILITY ENTERPRISE 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)	$ 993,518	10	$ 1,902,200	21
1170	Accounts receivable, net	6(3) and 7	1,158,775	11	769,763	8
130X	Inventories	6(4)	973,793	10	155,001	2
1470	Other current assets		24,595	-	28,263	-
11XX	**Total current assets**		3,150,681	31	2,855,227	31
	Non-current assets					
1517	Non-current financial assets at fair value through profit or loss	6(2)	1,373,263	14	1,035,656	11
1550	Investments accounted for using equity method	6(5)	3,343,806	33	2,858,391	31
1600	Property, plant and equipment	6(6) and 7	2,134,915	21	2,198,101	24
1755	Right-of-use assets	6(7)	3,037	-	-	-
1760	Investment property, net	6(8)	64,293	1	66,666	1
1780	Intangible assets		13,872	-	12,226	-
1840	Deferred tax assets	6(22)	41,594	-	46,737	-
1900	Other non-current assets		37,462	-	202,987	2
15XX	**Total non-current assets**		7,012,242	69	6,420,764	69
1XXX	**Total assets**		$ 10,162,923	100	$ 9,275,991	100

(Continued)

ABILITY ENTERPRISE CO., LTD.
PARENT COMPANY ONLY 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(9)	$ 200,000	2	$ -	-
2130	Current contract liabilities	6(17)	103,968	1	102,203	1
2170	Accounts payable	7	1,157,346	11	1,474,966	16
2200	Other payables	6(10)	483,541	5	522,391	6
2230	Income tax liabilities		96,349	1	12,188	-
2250	Provisions for liabilities - current	6(13)	78,050	1	78,889	1
2280	Current lease liabilities		1,161	-	-	-
2300	Other current liabilities		582	-	669	-
21XX	**Total current liabilities**		2,120,997	21	2,191,306	24
	Non-current liabilities					
2580	Non-current lease liabilities		1,889	-	-	-
2600	Other non-current liabilities	6(11)	8,007	-	11,254	-
25XX	**Total non-current liabilities**		9,896	-	11,254	-
2XXX	**Total liabilities**		2,130,893	21	2,202,560	24
	Equity					
	Share capital	6(14)				
3110	Common stock		3,245,791	32	2,893,805	31
	Capital surplus	6(15)				
3200	Capital surplus		1,410,209	13	1,381,936	15
	Retained earnings	6(16)				
3310	Legal reserve		1,806,003	18	1,751,970	19
3320	Special reserve		172,436	2	501,767	5
3350	Unappropriated retained earnings		1,303,438	13	762,500	8
	Other equity interest					
3400	Other equity interest		94,189	1	(218,517)	(2)
3500	Treasury shares	6(12)	(36)	-	(30)	-
3XXX	**Total equity**		8,032,030	79	7,073,431	76
3X2X	**Total liabilities and equity**		$ 10,162,923	100	$ 9,275,991	100

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

ABILITY ENTERPRISE CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

			Year ended December 31			
			2025		2024	
	Items	Notes	AMOUNT	%	AMOUNT	%
4000	Operating revenue	6(17) and 7	$ 8,133,403	100	$ 4,662,681	100
5000	Operating costs	6(4)(21) and 7	(6,393,321)	(79)	(3,445,612)	(74)
5950	Net operating margin		1,740,082	21	1,217,069	26
	Operating expenses	6(21)				
6100	Selling expenses		(112,095)	(1)	(120,240)	(3)
6200	Administrative expenses		(361,966)	(5)	(310,553)	(7)
6300	Research and development expenses		(570,119)	(7)	(539,216)	(11)
6450	Impairment loss determined in accordance with IFRS 9	12(2)	(6,140)	-	(3,241)	-
6000	Total operating expenses		(1,050,320)	(13)	(973,250)	(21)
6900	Operating profit		689,762	8	243,819	5
	Non-operating income and expenses					
7100	Interest income	6(18)	44,401	1	60,533	1
7010	Other income	6(19)	15,142	-	20,456	1
7020	Other gains and losses	6(20)	(17,467)	-	83,399	2
7050	Finance costs		(865)	-	(81)	-
7070	Share of profit of associates and joint ventures accounted for using equity method, net	6(5)	173,139	2	204,975	4
7000	Total non-operating income and expenses		214,350	3	369,282	8
7900	**Profit before income tax**		904,112	11	613,101	13
7950	Income tax expense	6(22)	(116,276)	(1)	(67,582)	(1)
8200	**Profit for the year**		$ 787,836	10	$ 545,519	12
	Other comprehensive income					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311	(Losses) gains on remeasurements of defined benefit plan	6(11)	($ 1,245)	-	$ 1,596	-
8316	Unrealised gains from investments in equity instruments measured at fair value through other comprehensive income	6(2)	326,820	4	251,687	5
8330	Share of other comprehensive income of associates and joint ventures accounted for using equity method		2,073	-	743	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(22)	249	-	(319)	-
8310	Other comprehensive income that will not be reclassified to profit or loss		327,897	4	253,707	5
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Exchange differences on translation		(18,046)	-	77,644	2
8360	Other comprehensive (loss) income that will be reclassified to profit or loss		(18,046)	-	77,644	2
8300	**Total other comprehensive income**		$ 309,851	4	$ 331,351	7
8500	**Total comprehensive income**		$ 1,097,687	14	$ 876,870	19
	Earnings per share (in dollars)	6(23)				
9750	Basic earnings per share		$ 2.44		$ 1.70	
9850	Diluted earnings per share		$ 2.43		$ 1.69	

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

ABILITY ENTERPRISE 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	Total capital surplus, additional paid-in capital	Retained Earnings			Other Equity Interest			Treasury shares	Total equity
				Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity, others		
Year ended December 31, 2024											
Balance at January 1, 2024		$ 2,875,343	$ 1,342,757	$ 1,724,576	$ 556,064	$ 454,044	($ 241,587)	($ 260,180)	($ 3,481)	$ -	$ 6,447,536
Profit for 2024		-	-	-	-	545,519	-	-	-	-	545,519
Other comprehensive income for 2024		-	-	-	-	2,020	77,644	251,687	-	-	331,351
Total comprehensive income		-	-	-	-	547,539	77,644	251,687	-	-	876,870
Appropriations and distribution of 2023 retained earnings	6(16)										
Legal reserve		-	-	27,394	-	(27,394)	-	-	-	-	-
Cash dividends		-	-	-	-	(258,781)	-	-	-	-	(258,781)
Reversal of special reserve		-	-	-	(54,297)	54,297	-	-	-	-	-
Issuance of employee restricted shares	6(12)	18,780	38,932	-	-	-	-	-	(57,712)	-	-
Compensation cost of share-based payment	6(12)	-	-	-	-	-	-	-	15,112	-	15,112
Return of employee restricted stock	6(12)	(318)	348	-	-	-	-	-	-	(30)	-
Adjustments due to changes in vested number of restricted stock		-	(101)	-	-	233	-	-	-	-	132
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(5)	-	-	-	-	(6,708)	-	-	-	-	(6,708)
Changes in equity of associates and joint ventures accounted for using equity method	6(5)	-	-	-	-	(730)	-	-	-	-	(730)
Balance at December 31, 2024		$ 2,893,805	$ 1,381,936	$ 1,751,970	$ 501,767	$ 762,500	($ 163,943)	($ 8,493)	($ 46,081)	($ 30)	$ 7,073,431
Year ended December 31, 2025											
Balance at January 1, 2025		$ 2,893,805	$ 1,381,936	$ 1,751,970	$ 501,767	$ 762,500	($ 163,943)	($ 8,493)	($ 46,081)	($ 30)	$ 7,073,431
Profit for 2025		-	-	-	-	787,836	-	-	-	-	787,836
Other comprehensive income (loss) for 2025		-	-	-	-	1,077	(18,046)	326,820	-	-	309,851
Total comprehensive income (loss)		-	-	-	-	788,913	(18,046)	326,820	-	-	1,097,687
Appropriations and distribution of 2024 retained earnings	6(16)										
Legal reserve		-	-	54,033	-	(54,033)	-	-	-	-	-
Cash dividends		-	-	-	-	(173,618)	-	-	-	-	(173,618)
Stock dividends of ordinary share		347,236	-	-	-	(347,236)	-	-	-	-	-
Reversal of special reserve		-	-	-	(329,331)	329,331	-	-	-	-	-
Issuance of employee restricted shares	6(12)	5,000	20,763	-	-	-	-	-	(25,763)	-	-
Compensation cost of share-based payment	6(12)	-	-	-	-	-	-	-	37,294	-	37,294
Return of employee restricted stock	6(12)	(250)	256	-	-	-	-	-	-	(6)	-
Adjustments due to changes in vested number of restricted stock		-	3,332	-	-	39	-	-	(1,470)	-	1,901
Difference between consideration and carrying amount of subsidiaries acquired or disposed	6(5)	-	-	-	-	(8,587)	-	-	-	-	(8,587)
Changes in equity of associates and joint ventures accounted for using equity method	6(5)	-	3,922	-	-	-	-	-	-	-	3,922
Disposal of investment in equity instruments designated at fair value through other comprehensive income	6(2)	-	-	-	-	6,129	-	(6,129)	-	-	-
Balance at December 31, 2025		$ 3,245,791	$ 1,410,209	$ 1,806,003	$ 172,436	$ 1,303,438	($ 181,989)	$ 312,198	($ 36,020)	($ 36)	$ 8,032,030

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

ABILITY ENTERPRISE 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			
Profit before tax		$ 904,112	$ 613,101
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(21)	82,113	74,843
Amortisation	6(21)	11,558	9,484
Expected credit loss	12(2)	6,140	3,241
Compensation cost of share-based payment	6(12)	37,294	15,112
Interest expense		865	81
Interest income	6(18)	(44,401)	(60,533)
Dividend income	6(19)	(9,614)	(15,484)
Share of profit of associates and joint ventures	6(5)	(173,139)	(204,975)
Gain on disposal of property, plant, equipment	6(20)	(234)	(346)
Changes in operating assets and liabilities			
Changes in operating assets			
Accounts receivable, net		(395,152)	(412,890)
Inventories		(818,792)	(57,299)
Other current assets		3,668	(2,171)
Changes in operating liabilities			
Current contract liabilities		1,765	(75,135)
Accounts payable		(317,620)	693,724
Other payables		(36,949)	59,002
Provisions for liabilities - current		(839)	33,133
Other current liabilities		(87)	244
Other non-current liabilities		(4,492)	(4,237)
Cash (outflow) inflow generated from operations		(753,804)	668,895
Interest received		44,401	60,533
Dividends received		43,230	19,984
Interest paid		(865)	(81)
Income tax paid		(26,723)	(6,733)
Net cash flows (used in) from operating activities		(693,761)	742,598

(Continued)

ABILITY ENTERPRISE 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 INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income	6(2)	($ 83,480)	($ 65,153)
Proceeds from disposal of financial assets at fair value through other comprehensive income	6(2)	56,947	354
Proceeds from capital reduction of financial assets at fair value through other comprehensive income	6(2)	12,036	25,338
Acquisition of investments accounted for using equity method		(199,750)	(626,951)
Acquisition of property, plant and equipment	6(6)	(16,082)	(52,079)
Proceeds from disposal of property, plant and equipment		252	533
Acquisition of intangible assets		(13,204)	(16,954)
Decrease (increase) in other non-current assets		2,455	(169,989)
Net cash flows used in investing activities		(240,826)	(904,901)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans	6(24)	200,000	-
Payments of lease liabilities	6(24)	(477)	-
Increase in other non-current liabilities	6(24)	-	293
Payment of cash dividends	6(16)	(173,618)	(258,781)
Net cash flows from (used in) financing activities		25,905	(258,488)
Net decrease in cash and cash equivalents		(908,682)	(420,791)
Cash and cash equivalents at beginning of year		1,902,200	2,322,991
Cash and cash equivalents at end of year		$ 993,518	$ 1,902,200

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

【Attachment 4】

ABILITY ENTERPRISE CO., LTD
Earning Distribution Table
2025

Unit: New Taiwan Dollars (NT$)

Item	Amount
Initial Undistributed Earnings	**$516,943,747**
Add:Remeasurements of defined benefit plans	1,077,205
Add:Share-based payment transaction	39,718
Minus:Adjustments arising from changes in the percentage of ownership in equity method investments.	(8,586,630)
Add:Equity instruments measured at FVTOCI	6,128,822
Net income after tax for the period and other items adjusted to the current year's undistributed earnings	$515,602,862
Add:Net Profit after Tax of this Year	787,835,503
Minus:legal reserve from surplus	(78,649,462)
Add:Reversal of special reserve	172,435,899
Distributable net profit	**$1,397,224,802**
Distribution Items:	
Cash Dividends NT$2 per share(Note)	(673,109,066)
Unappropriated retained earnings	**$724,115,736**

Note : The record date and distribution date for the cash dividends shall be determined by the CEO upon the authorization of Board of Directors. It is proposed that the CEO will be authorized to handle, at its full discretion, any necessary adjustments to the allotment ration arising from the changes in the number of outstanding shares due to share buybacks or other factors.

CEO:	President:	Accounting Manager:
CHANG, SHIAO-CHI	CHANG, SHIAO-CHI	LIN, HSIN-CHUN

【Attachment 5】

Ability Enterprise Co., Ltd

Regulations for the 2026 Issuance of Restricted Stock Awards

Article 1 Purpose

To attract and retain professional talents required by the Company, provide incentives to employees, and improve employees' cohesion in the hope of jointly creating the Company's and shareholders' benefits, the Company established the Regulations for the 2026 Issuance of Restricted Stock Awards (the "Regulations") according to the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" (the "Offering and Issuance Regulations") published by the Financial Supervisory Commission (FSC) and other relevant requirements.

Article 2 Issuance period

The Company shall report for arrangement at once or in batches within one year from the resolution date of the shareholders' meeting and may issue the awards in a lump sum or in batches based on the requirements within two years from the service day of the effective report notice from the competent authority. The Board authorized the Chairman to set the actual issuance day.

Article 3 Qualification and conditions of employees and the number of shares allocated:

(I) Eligibility for Restricted Stock Awards (RSA) is limited to full-time employees of the Company and its controlled or subsidiary companies who are actively; the companies controlled by or subordinated to the Company are recognized according to the standards under Article 369-2 of the Company Act.

(II) The number of RSAs granted to employees will be approved by the Chairman and reported to the Audit Committee and the Board for resolution with reference to the job level, work performance (the performance evaluation results for one period among the two periods in the recent one years shall at least be B), condition, and other factors, taking into account the operational requirements, business development, and strategies of the Company; however, for Directors who are concurrently managers or employees, it shall be proposed to the Remuneration Committee and the Board for approval.

(III) The sum of the cumulative number of subscribable shares of a single employee under the employee stock warrants issued according to paragraph 1, Article 56 of the Offering and Issuance Regulations and the cumulative RSAs he/she acquired shall not exceed 0.3% of the total issued shares, and shall not exceed 1% of the total issued shares of the Company after adding the cumulative number of subscribable shares of a single employee under

the employee stock warrants issued under paragraph 1, Article 56 of the Offering and Issuance Regulations. However, with the project approval of the central competent authority of the industry, the sum of employee stock options and RSAs acquired by a single employee may be exempted from the above-mentioned ratio restrictions.

Article 4 Total issuance amount

The total issuance amount of the RSAs is 2,000,000 shares with a par value of NT$10 per share, totaling NT$20,000,000.

Article 5 Vesting conditions of RSAs and the restrictions on the rights of the shares

(I) Issuance price: The issuance adopts the model of granting, and the issuance price is nil per share.

(II) The shares issued and granted to employees are ordinary shares. Except for the requirements in (VIII), the rights and obligations of such share are equivalent to that of other outstanding ordinary shares.

(III) Vesting conditions

After granting the RSAs, when the employees remain in service with their annual performance evaluation results complying with the required conditions and fulfilling the service rules without violating the working rules of the Company upon the timetable below starting from the base day of the capital increase, the ratio of shares meeting the vesting conditions is as follows:

1. One year: 40% of the granted shares.
2. Two years: 30% of the granted shares.
3. Three years: 30% of the granted shares.

(IV) Treatment when employees fail to meet the vesting conditions:

If employees fail to meet the vesting conditions, the granted but not yet vested shares shall be recovered by the Company free of charge and canceled.

(V) Treatment for resignation, retirement, disabilities due to occupational disasters, death, general death, job transfer, and leave without pay of employees:

1. Employees who voluntarily resign, dismissed, and laid off: If there are unvested RSAs, the vesting rights are lost on the date of occurrence, and the shares shall be recovered by the Company free of charge and canceled.
2. Retirement:

   If there are unvested RSAs, they shall be deemed to fulfill the vesting conditions on the effective date of retirement and be fully vested.
3. Disabilities due to occupational disasters, death, general death, and job transfer of employees:

(1) For employees who have physical disabilities due to occupational disasters and cannot continue to provide their services, their unvested RSAs shall become fully vested upon the severance.

(2) In the event of death due to an occupational injury or general death, unvested restricted stock shall be deemed fully vested. After the heir completes the necessary statutory procedures and provides relevant supporting documents, such person may apply to receive the shares or disposed interests to be inherited by such person, and obtain the transferred shares in accordance with the trust custody agreement. However, the heir must cooperate in completing the relevant procedures for claiming the shares within one year from the date of notification by the Company. If the heir fails to cooperate in completing the procedures within the prescribed time limit, it shall be deemed that such person refuses to receive them, and the Company shall have the right to reclaim the shares without compensation and cancel them.

4. Job transfer:

Due to the operational requirement of the Company, if employees of the Company are required and approved by the Company to transfer to work at affiliates of the Company, the Chairman or the supervisor it authorized may approve the ratio and timetable for meeting the vesting conditions within the timetable agreed in (III) of Article 5 of the Regulations.

5. Leave without pay:

For employees that the Company approved of their leave without pay, if there are unvested RSAs, the calculation of the service seniority and the annual personal performance evaluation results in (III) of Article 5 of the Regulations shall be based on the actual number of days of leave without pay after the reinstatement.

(VI)Before meeting the vesting conditions, if employees violate the requirements in (VIII) of the Article and terminate or cancel the agency authority of the Company, the shares will be recovered by the Company free of charge and canceled.

(VII) Restrictions on the rights of shares before meeting the vesting conditions:

1. Except for inheritance, employees may not sell, pledge, transfer RSAs, give to others, create rights, or make disposals by other means during the vesting period.
2. Before meeting the vesting conditions, RSAs are entitled to the rights to participate in share subscription under the capital increase in case and dividend distribution, and the share and cash dividends acquired are not restricted by the existing period.

3. Before meeting the vesting conditions, the rights to propose, speak, and vote of employees at the shareholders' meetings of the Company and other matters related to the rights and interests of shareholders shall be exercised by the consigned trust institution on behalf of employees.
4. The RSAs are immediately delivered to the trust once issued, and employees shall not request the trustee to return the RSAs based on any reason or by any means before meeting the vesting conditions.

(VIII) Other agreements:

During the trust period of RSAs, the Company shall act on behalf of the employees at its full discretion to (including but not limited to) negotiate, execute, amend, extend, cancel, or terminate the trust contract with the trust institution and give instructions on the delivery, use, and disposal of the trusted properties.

Article 6 Non-disclosure agreement

Employees with RSAs granted shall observe the non-disclosure requirements and shall not inquire about others or leak the content and personal rights and interests under the RSAs granted to others.

All holders who acquired the RSAs and derived rights and interests according to the Regulations shall comply with the requirements of the Regulations. If the Company recognizes any violation of the non-disclosure requirements by employees, the Company is entitled to recover the unvested RSAs and cancel them.

Article 7 Other material matters

(I) The Regulations were approved by the Board and became effective after being reported to and approved by the competent authority. Without affecting the resolution of the shareholders' meeting, if amendments are required due to actual circumstances before the issuance of the RSAs or if corrections are required after the review of the competent authority during the course of submission for review, the Chairman is authorized to amend the Regulations, and the issuance shall be subject to the subsequent report to the Board for ratification.

(II) Except for otherwise stated in laws and regulations, for unaddressed matters in the Regulations, the Board or the personnel it authorized are authorized to make arrangements according to relevant laws and regulations.

Ⅳ. Appendix

【Appendix 1】

ABILITY ENTERPRISE CO., LTD

Rules and Procedures of the Shareholders' Meeting

Article 1: The rules of procedures for the Company's shareholdersmeetings, except as otherwise provided by law, regulation, or thearticles of incorporation, shall be as provided in these Rules.

Article 2: The term "shareholders" as mentioned in these rules refers to the agents entrusted by the shareholders themselves and the shareholders, who sign by the attendance cards submitted by attendant shareholders (or agents).

The amount of attending shares is calculated based on the submitted attendance cards and the number of shares registered on the video conference platform, plus the number of shares for which voting rights are exercised in writing or electronically.

Article 3: Voting at a shareholders meeting shall be calculated based the number of shares.

Article 4: The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.

When the company convenes a video-conference shareholders meeting, it is not subject to the restriction on the venue of the preceding paragraph.

Article 5: If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the directors to act as chairman. Where the chairman does not make such a

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

Article 6: This Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

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

Article 7: The Company shall record or videotape the entire proceedings of the shareholders' meeting and the recorded materials shall be retained for at least one year.

If the shareholders' meeting is held by video conference, the company shall record and preserve the shareholders' registration, questioning, voting and company vote counting results, etc., and make continuous and uninterrupted audio and video recording of the entire video conference.

The above-mentioned materials and audio and video recordings shall be properly preserved by the company during the period of existence, and the audio and video recordings shall be provided to those who are entrusted to handle video conference affairs for preservation.

Article 8: The chairman shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

If the quorum is not met after two postponements as referred to

in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month, and notify all shareholders of the false resolution to convene the shareholders' meeting within one month; if the shareholders' meeting is held by video conference, shareholders who wish to attend by video should re-register with the company in accordance with the regulations.

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

Article 9: If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

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

The chairman may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting.

If the chairman declares the meeting adjourned in violation of the rules of procedure, in accordance with statutory procedures, a new chairman shall be elected by the agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

After the adjournment of the meeting, the shareholders may not elect another chairman to continue the meeting at the same place

or to find another venue for the meeting.

Article 10: Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chairman.

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

Article 11: Except with the consent of the chairman, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes.

If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chairman may terminate the speech.When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chairman shall stop any violation.

Those who do not obey the stopping by the chairman of the three preceding actions shall be handled in accordance with the Article 19-2 of this rule.

Article 12: When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

If a juristic person shareholder designates two or more representatives to attend a shareholders' meeting, only one person may speak on the same proposal.

Article 13: After an attending shareholder has spoken, the chairman may respond in person or direct relevant personnel to respond.

If the shareholders meeting is held by video conference, the shareholders participating by video conference may ask questions in text form on the video conference platform of the shareholders meeting after the chairman announces the meeting

and before the announcement of the adjournment of the meeting. The length is limited to 200 characters, and the provisions of Articles 10 to 12 shall not apply.

Article 14: When the chairman thinks that the discussion of the motion has reached the level that can be voted on, he may declare that the discussion shall be stoped and the vote shall be put forward.

Article 15: Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

The results of the votingshall be announced on-site at the meeting, and a record made of the vote.

If the shareholders' meeting is held by video conference, the company shall immediately disclose the voting results and election results of various proposals on the video conference platform of the shareholders' meeting in accordance with the regulations, and shall continue to disclose for at 15 minute after the chairman announces the adjournment of the meeting minute.

Article 16: During the meeting, the chairman may consider the time and declare a break. If an air alert happens during the meeting, the meeting shall be suspended. Attendees shall be evacuated separately and continue to attend the meeting after the alarm is all-clear.

If the meeting fails to finish, it may be postponed or renewed in accordance with Article 182 of the Company Law.

If the shareholders' meeting is held by video conference, except for the circumstances stipulated in Article 44-24, Article 44-24 of the Guidelines for the Handling of Share Transactions of Public Offering Companies, the meeting shall not be postponed or continued until the chairman announces the adjournment of the meeting. In the event of force majeure, if there is an obstacle to the video conference platform or participation by video conference, which lasts for more than 30 minutes, the meeting shall be postponed or renewed within five days, and the

provisions of Article 182 of the Company Law shall not apply.

Article 17: Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority (more than half) of the voting rights represented by the attending shareholders.

A shareholder shall be entitled to one vote for each share held.

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

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

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

Article 18: When there is an amendment or an alternative to a proposal, the chairman shall present the amended or alternative proposal together with the original proposal and decide the order inwhich they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, andno further voting shall be required.

Article 19: The chairman may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear an identification card or armband bearing the

word "Proctor."

The shareholders shall obey the instruction from the chairman and proctors (or security personnel) to maintain order. When anyone violates the rules of procedure and defies the correction, the chairman and the proctors (or security personnel) may decide to stop and delete this intruption

Article 20: The matters not regulated in the rules shall be handled in accordance with the Company Law, Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, Rules Governing the Conduct of Shareholders Meetings by Public Companies, the Company's Articles of Incorporation, and other relevant regulations of laws.

Article 21: These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effect in the same manner.

【Appendix 2】

ABILITY ENTERPRISE CO., LTD

Article of Incorporation

Charpter 1 General Provision

Article 1:The Company is organized in accordance with the Company Law and named as 佳能企業股份有限公司.【English Name: ABILITY ENTERPRISE CO., LTD.】

Article 2: The Company Business Scope is listed as follows:

1、CB01010 Manufacture of Machinery and Equipment
2、CB01020 Manufacture of Office Machine
3、CC01060 Manufacture of Wire Communications Machinery and Equipment
4、CC01070 Manufacture ofWireless Communications Machinery and Equipment
5、CC01080 Manufacture of Electronic Components
6、CC01110 Manufacture of Computer and its Peripheral
7、CC01120 Manufacture of Data Storage Device and Duplicate
8、CE01030 Manufacture of Optical Instrument
9、CE01990 Manufacture of other Optical and Precison Equipment
10、E605010 Installation of Computer Equipment
11、E701010 Telecommunication Engineering
12、F113020 Wholesale of Electronical Applicances
13、F113030 Wholesale of Precision Instrument
14、F113050 Wholesale of Computer and Office Machines
15、F113070 Wholesale of Telecommunication Equipment and Supply
16、F114030 Wholesale of Automobile & Motocycle Parts and Accessories
17、F116010 Wholesale of Photographic Equipments and Accessories
18、F118010 Wholesale of Software
19、F119010 Wholesale of Electornical Parts and Accessories
20、F213010 Retail of Electronical Applicance
21、F213040 Retail of Precision Instrument
22、F213060 Retail of Telecommunication Equipment and Supply
23、F218010 Retail of Software
24、F219010 Retail of Electronical Parts and Accessories
25、F401010 International Trading
26、F401021 Import of the Controlled Telecommunications Radio-Frequency Devices
27、F601010 Intellectual Property Rights
28、I301010 Software Services
29、I301020 Data Processing Services
30、I301030 Electronic Information Supply Service Industry
31、ZZ99999 Except for the business restricted in licences, the Company can run the business of non prohibited or restricted.

Article 3：The Company may, by resolution of the Board of Directors, provide external guarantees to other companies in the industry or among its affiliates.

Article 4：The Company is situated in New Taipei City, Taiwan. The Company may establish, change or abolish branch offices domestically or overseas when necessary by the resolution of the Board of Directors.

Article 5：The Company shall make public announcements in accordance with Article 28 of the Company Act.

Chapter 2 Shares

Article 6：The total capital of the Company shall be NT$8,000,000,000, divided as 800,000,000 shares with a par value of NT$10 per share and shall authorize the Board of Directors t to issue the shares in multiple tranches. Fifty million shares of the aforementioned total capital stock are reserved for the exercise of employee stock options, special share with warrant or corporate bonds with warrant.

Article 6-1：After the consent of shareholders' meeting of attendant shareholders representing more than half of the total of issued shares and two thirds or more of attendant shareholders' voting rights, the Company may transfer to employees at an average price lower than the actual purchase of shares, or to issue employee stock option at a subscription price lower than the market price.

Article 6-2：The Company may issue employee stock options, purchase right of newly issuing shares or acquire shares with restricted employee rights, which may be issued or transferred to employees under the Company's control or are subordinate to the Company, subject to certain conditions.

Article 7：The transfer, inheritance, bestowal, pledge, loss, damage and other stock affairs of shares shall be handled in accordance with the Company Law and Regulations Governing the Administration of Shareholder Services of Public Companies.

Article 8：The shares of the Corporation are all registered shares which is signed and sealed by three or more directors. It is issued after being legally signed and verified.

The Company's issued shares may be free from printing, but they should be registered at centralized securities depository institution.

Article 9：The transfer of shares shall be closed within 60 days prior to the date of the annual meeting of shareholders, within 30 days prior to the date of the interim meeting of shareholders, or within five days prior to the date on which the Company decides to distribute dividends and bonuses or other benefits.

Article 10：When issuing new shares, the Company shall retain 10% to 15% of the total number of new shares to be issued, in addition to the gratis allotment of shares, to be purchased by employees of the Company, and the shares purchased by employees may be non-transferable in accordance with the resolution of the board of directors for a fixed period of time not exceeding two years.

Article 11：The total amount of the Company's outward investment is not subject to the provisions of Article 13 of the Company Law and the Board of Directors is authorized to execute the same.

Charpter 3 Shareholders Meeting

Article 12：The shareholders' meeting can be divided into two types: ordinary and extraordinary. Ordinary meetings are held once a year, and are convened by the Board of Directors within six months after the end of each fiscal year, unless there are justifiable reasons for not doing so as approved by the competent authorities, in which case an extraordinary meeting may be convened when necessary and in accordance with the law

When the company's shareholders' meeting is held, it may be held by video conference or other methods announced by the central competent authority.

Article 13：The shareholders shall be notified before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a extraordinary shareholders meeting.

Article 14：If a shareholder is unable to attend the shareholders' meeting, he/she shall present a proxy form issued by the Company stating the scope of authority, signed or sealed to appoint a proxy to attend the meeting, which shall be delivered to the Company five days prior to the meeting. A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 15：The shareholders of the Company shall be entitled to one vote for each share held, except when the shares are deemed non-voting shares under Article 179 of the Company Act.

Article 16：Except as otherwise provided in the law and regulation, the passage of a proposal shall require an affirmative vote of half of the voting rights represented by the attending shareholders with the voting rights to be more than half of the total issued shares.

Article 17：If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the directors to act as chairman. Where the chairman does not make such a designation, the directors shall select from among themselves one person to serve as chairman. If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chairman from among themselves.

Article 18：Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairman of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting.

The distribution of the meeting minutes shall be proceeded by means of the Company’s regulation. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the full name of chairman, the methods by which resolutions were adopted, and a summary of the deliberations. The minutes of meeting shall be retained

for the duration of the existence of this Corporation. The attendance book and the proxy form shall be kept for at least one year.

Chapter 4 Directors

Article 19：The Company shall set 7 - 9 directors of having a term of office of three years and all directors may be reelected or reappointed. The nomination of directors'is in accordance with the Article 192-1 of the Company Act. The handling and announcement of the director candidate's nomination is provided under the laws and regulations of Company Act and Securities and Exchange Act.

At least, there are 3 independent directors among the mentioned directors and they shall have seats in board of directors not less than one of fifth.

The professional qualifications, shareholdings, restrictions on concurrent positions, recognition of independence, methods of nomination and election of independent directors and other matters to be complied with shall be in accordance with the Company Law and relevant laws and regulations of the securities authorities.

Article 20：The Board of Directors shall organize a meeting of the Board of Directors, at which two-thirds of the Directors present and a majority of the Directors present shall elect a Chairman from among themselves to represent the Company in public. A Vice Chairman shall be elected by and from amongst themselves in the same manner. The Chairman shall execute all the affairs of the Company in accordance with the Act, the Articles of Incorporation and the resolutions of the shareholders meeting and the Board of Directors.

Article 21：If the Chairman takes a leave of absence or is unable to exercise his powers and functions for any reason, the Vice Chairman shall act on his behalf; if the Vice Chairman is unable to exercise his powers and functions for any reason, the Chairman shall designate one of the Directors to act on his behalf; if he is not so designated, the Directors shall elect one of the Directors to act on his behalf.

The directors shall personally attend the meetings of the board of directors. If any director is unable to attend the meetings, he/she may appoint another director to act on his/her behalf, and the aforementioned proxy shall be limited to the appointment of one director.

A meeting of the Board of Directors of the Company shall be convened for a specific purpose and shall be notified to the Directors seven days in advance. However, in case of an emergency, they may be called at any time. Notice of the convening of the Board of Directors of the Company may be given to the Directors in writing, by electronic mail (e-mail) or by facsimile.

Article 22： For the remuneration of the directors of the company, the Compensation and Remuneration Committee will consider their participation in the company's operations and the value of their contributions, and the remuneration of independent directors may be determined to be a reasonable remuneration different from that of ordinary directors, and take into account the company's operational performance and the usual standards of the industry, and put forward recommendations and submit them to the board of directors for resolution. The Company may purchase liability insurance for the Directors during their tenure of office in respect of their liabilities to the extent that they are legally obliged to do so.

Article 23：Each director shall have one vote, and a resolution of the board of directors shall be

passed by half of the present directors when there shall be more than half of the members of BOD attend the meeting, unless otherwise provided by law.

Article 24：The resolutions of the board of directors shall be recorded in minutes, signed and sealed by the chairman and distributed to the directors within fifteen days after the meeting, and the minutes recording the main points of the proceedings and the results thereof shall be kept in the Company together with the signatures of the directors present and the proxy form.

Article 25：If a director's term of office expires before he or she is re-elected, his or her term of office shall be extended until the director being re-elected to serve in that capacity.

Article 26：The Company established an Audit Committee, and may establish other functional committees. The Audit Committee shall consist of all independent directors, one of whom shall be the convenor, and at least one of whom shall have accounting or financial expertise. The duties, rules and regulations, exercise of authority and other matters to be followed by the Audit Committee shall be in accordance with the Company Law and relevant laws and regulations of the securities authorities.

Chapter 5 Managers

Article 27：The Company shall have a Manager, whose appointment, removal and remuneration shall be in accordance with the provisions of Article 29 of the Company Law.

Chapter 6 Accounting

Article 28：The Company shall have a fiscal year commencing on January 1 of each year and ending on December 31 of the same year. At the end of each fiscal year, the Board of Directors shall prepare and submit to the shareholders meeting for approval in accordance with the statutory procedures the following forms.

(1) Business Report

(2) Financial Statement

(3) Motion for earning distribution or appropriation of losses

Article 28-1：A provision for employees' remuneration and directors' remuneration shall be made when there is a profit in the Company's annual accounts as follows, except that when the Company has an accumulated loss, the provision shall be made after the loss has been reserved in advance from the profit：

1、Remuneration for employees shall not be less than 8 percent and not more than 15 percent.At least 15% of this amount is allocated to grassroots employees for remuneration.The compensation in cash or stock to employees of the Company or the subordinate may be granted subject to certain conditions which are set by the Board of Directors.

2、The remuneration of the directors is not more than 1.5%.The aforementioned earnings are the profit before tax and without the distribution of remuneration to employees and remuneration to directors.

Article 29： If there is a surplus on the Company's annual accounts, the Company shall set aside 10% of the remaining balance as legal reserve, in addition to the amount required by law to reserve to pay

tax and cover past losses. Except when the legal reserve has reached the Paid-in capital amount. After the special reserve is appropriated or reversed, if necessary, the remaining undistributed earnings are accumulated earnings available for distribution to shareholders. The proposal shall be submitted to the shareholders meetings.

It is the net amount of the previous accumulation debited to other equity and the net increase in the fair value of the investment properties, a special reserve for the same amount should be appropriated from the unappropriated earnings of the previous period. If there is an insufficient amount for appropriation, the net income and items other than net income are added into the current unappropriated earnings for appropriation.

Article 29-1：The implementation of the Company's dividend policy is subject to the Company's future capital budget planning and the need to meet shareholders' cash flow requirements. The cash dividends shall not be less than 10% of the total dividends to shareholders. The method of distribution shall be in accordance with Article 29.

Chapter 7 Supplementary Provisions

Article 30：Matters not provided for in these Articles of Incorporation shall be governed by the Company Law and other relevant laws and regulations.

Article 31：The Articles of Incorporation and Bye-laws of the Company may be otherwise determined by the Board. The same applies to the amendment.

Article 32：The Article of Incorporation was made on May 10, 1965.
The 1st revision was made on October 26, 1966.
The 2nd revision was made on Dec. 1, 1966.
The 3rd revision was made on July 6, 1969.
The 4th revision was made on March 1, 1971.
The 5th revision was made on August 5, 1972.
The 6th revision was made on May 14, 1973.
The 7th revision was made on July 1, 1976.
The 8th revision was made on March 11, 1979.
The 9th revision was made on February 8, 1984.
The 10th a revision t was made on September 1, 1986.
The 11th revision was made on December 1, 1986.
The 12th revision was made on March 2, 1987.
The 13th revision was made on January 28, 1988.
The 14th revision was made on July 20, 1988.
The 15th revision was made on August 15, 1989.
The 16th revision was made on September 5, 1989.
The 17th revision was made on May 7, 1990.
The 18th revision was made on October 19, 1990.
The 19th revision was made on August 20, 1991.
The 20th revision was made on June 15, 1992.
The 21st revision was made on July 11, 1992.
The 22nd revision was made on March 4, 1993.
The 23rd revision was made on May 8, 1993.
The 24th revision was made on May 9, 1994.
The 25th revision was made on May 23, 1995.
The 26th revision was made on May 6, 1996.
The 27th revision was made on May 8, 1997.
The 28th revision was made on May 26, 1998.
The 29th revision was made on May 24, 1999.
The 30th revision was made on May 15, 2000.

The 31st revision was made on May 31, 2001.
The 32nd revision was made on May 27, 2002.
The 33rd revision was made on August 23, 2002.
The 34th revision was made on April 30, 2003.
The 35th revision was made on June 13, 2005.
The 36th revision was made on June 12, 2006.
The 37th revision was made on June 13, 2008.
The 38th revision was made on June 16, 2009.
The 39th revision was made on June 17, 2010.
The 40th revision was made on June 17, 2011.
The 41st revision was made on June 22, 2012.
The 42nd revision was made on June 21, 2013.
The 43rd revision was made on June 17, 2014.
The 44th revision was made on June 23, 2015.
The 45th revision was made on June 29, 2016.
The 46th revision was made on June 23, 2017.
The 47th revision was mad on June 14, 2019.
The 48th revision was mad on June 17, 2020.
The 49th revision was mad on August 12, 2021.
The 50th revision was mad on June 21, 2022.
The 51th revision was mad on June 28, 2023.
The 51th revision was mad on June 20, 2024.
The 51th revision was mad on June 25, 2025.

Ability Enterprise Co., Ltd.

Chairman：Chang, Hsiao-Chi

【Appendix 3】

ABILITY ENTERPRISE CO., LTD Directors' Shareholding

The amount of shares held by individual and all directors on the shareholders' list as of April 27, 2026
The legal minimum amount of all directors' share holding shall be: 13,463,021 shares.

Base Date: April 27, 2026

Title	Name	Appointment Date	Tenure	Shares Held During Election		Book Closure Date of Shareholders' List Record ofAmount of Shares Held	
				Amount of Shares	At-the-time issued %	Amount of Shares	At-the-time issued %
Chairman	Representative of Chia-Mei Investment Co., Ltd. Chang, Hsiao-Chi	2025.06.25	Three Years	2,254,974	0.78	2,595,129	0.77
Director	Representative of Chia-Mei Investment Co., Ltd. Tong, Chun-Jen						
Director	Representative of Chia-Mei Investment Co., Ltd. Tong, Chun-Yi						
Director	Representative of ABICO AVY CO., LTD. Hu, Shiang-Chi	2025.06.25	Three Years	32,470,000	11.22	38,748,899	11.51
Director	Representative of ABICO AVY CO., LTD. Chiang, Shu-Chen						
Independent Directort	Chen, Chien-Hung	2025.06.25	Three Years	0.00	0.00	0.00	0.00
Independent Directort	Huang, Chih-Chen	2025.06.25	Three Years	0.00	0.00	0.00	0.00
Independent Directort	Huang, Kuo-Lun	2025.06.25	Three Years	0.00	0.00	0.00	0.00
Independent Directort	Chao, Hsiao-Wei	2025.06.25	Three Years	0.00	0.00	0.00	0.00
Total of All Directors				34,724,974	12.00	41,344,028	12.28

Note: The total of issued shares on book closure date, June 25, 2025, was 289,363,512 shares.
The total of issued shares on book closure date, April 27, 2026 was 336,575,533 shares.