Stock Code: 6921

LeRain Technology Co., Ltd.

2026 Annual Shareholders' Meeting

Handbook
(Translation)

MEETING TIME : 9:00 AM, May 27 (Wed.), 2026
VENUE : B2., No. 716, Zhongzheng Rd., Zhonghe Dist., New Taipei City
(Building L, Far East Century Park)

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LeRain Technology Co., Ltd.

Procedure for the

2026 Annual Shareholders' Meeting

I. Call the Meeting to Order

II. Chairperson Remarks

III. Report Items

IV. Ratification Items

V. Election Item and Discussion Items

VI. Questions and Motions

VII. Adjournment

LeRain Technology Co., Ltd.

Agenda of 2026 Annual Shareholders' Meeting

MEETING TYPE: Physical Meeting

TIME: 9:00 AM, May 27 (Wed.), 2026

PLACE: B2., No. 716, Zhongzheng Rd., Zhonghe Dist., New Taipei City (Building L, Far East Century Park)

I. Call the Meeting to Order

II. Chairperson Remarks

III. Report Items

1. 2025 Business Reports
2. 2025 Audit Committee's Review Report
3. Communication report between the convener of the Audit and Corporate Governance Committee, the members of independent directors and the head of Internal Audit
4. The convener of the Compensation Committee reports the compensation received by the directors, including the compensation policy, the content and amount of individual compensation and their correlation with the performance evaluation results

IV. Ratification Items

1. To Accept 2025 Financial Statements and Business Report
2. To Approve the Proposal for 2025 Deficit Compensation

V. Election Item and Discussion Items

1. To elect Directors
2. To Release the Prohibition on Directors from Participation in Competitive Business
3. Issuance of Restricted Stock Awards

VI. Questions and Motions

VII. Adjournment

I. Call the Meeting to Order

II. Chairperson Remarks

III. Report Items

Report No. 1

2025 Business Reports

Explanation:

For the 2025 Business Report, please refer to Attachment 1 of this Handbook (pp. 10–12).

Report No. 2

2025 Audit Committee's Review Report

Explanation:

For the 2025 Audit Committee's Review Report, please refer to Attachment 2 of this Handbook (p. 13).

Report No. 3

Communication report between the convener of the Audit and Corporate Governance Committee, the members of independent directors and the head of Internal Audit

Explanation:

The Company's head of internal audit provides monthly audit reports and follow-up reports on the remediation of audit findings to each independent director and conducts necessary communications to ensure the effectiveness of the supervisory mechanism. At each Audit Committee meeting, the head of internal audit reports to the Audit Committee on the execution status of audit plans, key findings, and the progress of implementing previously recommended improvements, and engages in face-to-face discussions with the independent directors. Significant matters discussed and interactions between the independent directors and the head of internal audit are duly recorded in the minutes of the Audit Committee meetings. The convener of the Audit Committee, the independent directors, and the head of internal audit maintain effective and sound communication.

Report No. 4

The convener of the Compensation Committee reports the compensation received by the directors, including the compensation policy, the content and amount of individual compensation and their correlation with the performance evaluation results

Explanation:

1. The Company's policy on directors' remuneration is based on Article 19 of the Articles of Incorporation, under which the compensation of all directors is determined by the Board of Directors with reference to the extent of their participation in the Company's operations, their contribution value, and prevailing industry standards both domestically and internationally. In addition, pursuant to Article 22 of the Articles of Incorporation, if the Company records a profit for the year, no less than 3% shall be allocated as employee compensation (of which no less than 10% shall be allocated for salary adjustments or compensation distribution to non-executive employees), and no more than 3% shall be allocated as directors' remuneration. However, if the Company has accumulated losses (including adjustments to retained earnings), such losses shall first be offset before any such allocations are made.
2. In accordance with the Articles of Incorporation and the Company's "Regulations Governing Compensation for Directors and Managers," the Company determines directors' remuneration by taking into consideration overall operating performance, future business risks and development, industry benchmarks, as well as each director's responsibilities, time commitment, and operational performance. The results are then submitted to the shareholders' meeting for reporting.
3. The performance of the Board of Directors as a whole, functional committees, and individual directors is evaluated annually in accordance with the "Rules for Performance Evaluation of Directors and Managers." The proposed directors' remuneration has been reviewed by the Remuneration Committee on March 6, 2026, and approved by the Board of Directors. For details of directors' remuneration for 2025, please refer to Attachment 3 of this Handbook (p. 14).

IV. Ratification Items

Proposal No.1

To Accept 2025 Financial Statements and Business Report (proposed by the Board of Directors)

Explanation:

1. The Company's financial statements for 2025 have been audited by CPAs Tsai, Pei-Ju and Li, Feng-Hui of KPMG Taiwan, and an independent auditors' report has been issued accordingly.
2. For the 2025 Business Report, Independent Auditors' Review Report, and Financial Statements, please refer to Attachment 1 (pp. 10–12) and Attachment 4 (pp. 15–21) of this Handbook.
3. Please proceed for the adoption.

Resolution:

Proposal No.2

To Approve the Proposal for 2025 Deficit Compensation (proposed by the Board of Directors)

Explanation:

1. The 2025 Deficit Compensation Statement is proposed as follows:

LeRain Technology Co., Ltd.

Deficit Compensation Statement

For the Year 2025

Unit: NT$

Item	Amount
Beginning accumulated deficit	(83,806,162)
Add: Net income after tax for the year	10,692,573
Total deficit to be compensated	(73,113,589)
Deficit compensation items	
Capital surplus	41,234,381
Ending unappropriated deficit	(31,879,208)

2. Please proceed for the adoption.

Resolution:

V. Election Item and Discussion Items

Proposal No.1

To elect Directors (proposed by the Board of Directors)

Explanation:

1. The term of office of the Company's second-term directors and supervisors will expire on May 23, 2026. A general re-election of directors is proposed to be conducted at this Annual Meeting of Shareholders.
2. In accordance with Article 14 and Article 14-1 of the Company's Articles of Incorporation, the Company shall have seven directors (including three independent directors), and a candidate nomination system is adopted. The list of director candidates has been reviewed and approved by the Board of Directors on March 6, 2026. Please refer to Attachment 5 of this Handbook (pp. 22–24) for the list of candidates.
3. The term of office for the newly elected directors shall be three years, from May 27, 2026 to May 26, 2029.
4. Please proceed with the election.

Election Results:

Proposal No.2

To Release the Prohibition on Directors from Participation in Competitive Business (proposed by the Board of Directors)

Explanation:

1. Pursuant to Article 209 of the Company Act: "A director who does anything for himself or on behalf of another person that is within the scope of the company's business shall explain to the meeting of shareholders the essential contents of such an act and secure its approval."
2. To leverage the expertise and relevant experience of the Company's directors, it is proposed, in accordance with the law, that the shareholders' meeting approve the lifting of non-competition restrictions for newly elected directors and their representatives. Please refer to the "Current Positions" column in the list of director (including independent director) candidates in Attachment 5 (pp. 22–24) of this Handbook.
3. Please proceed to discuss.

Resolution:

Proposal No.3

Issuance of Restricted Stock Awards (proposed by the Board of Directors)

Explanation:

1. This proposal is handled in accordance with Article 267, Paragraph 9 of the Company Act and other relevant regulations.
2. In order to attract and retain the professional talent required by the Company and to motivate employees by enhancing their cohesion and sense of belonging, thereby jointly creating maximum benefits for the Company and its shareholders, the Company proposes to issue restricted shares to employees.
3. The key terms of the proposed issuance of restricted shares to employees are as follows:
   (1) Total issuance: The total issuance amount is NT$2,000,000, with a par value of NT$10 per share, for a total of 200,000 shares.
   (2) Issuance terms:
      ①Issue price: The restricted stock awards will be issued free of charge.
      ②Vesting conditions: Employees must meet the performance evaluation criteria set forth in the Company's "2026 Regulations Governing Issuance of Restricted Stock Awards" and must not violate the provisions of such plan during the relevant year. Employees who remain employed on each vesting date after being granted the restricted shares shall vest according to the following schedule:
         A. 25% vested after one year from the issuance date.
         B. 25% vested after two years from the issuance date.
         C. 25% vested after three years from the issuance date.
         D. 25% vested after four years from the issuance date.
      ③Type of shares issued: The Company's Common Stock.
      ④Treatment for failure to meet vesting conditions or inheritance: In the event that vesting conditions are not met, the Company shall repurchase the shares without consideration and cancel them. All other matters shall be handled in accordance with the "2026 Regulations Governing Issuance of Restricted Stock Awards."
   (3) Eligibility of Employees and Number of Shares to Be Granted:
      ①Eligible recipients shall be limited to full-time regular employees of the Company and its controlled or subordinate companies who have commenced employment on or before the grant date of the restricted shares.
      ②The actual employees to be granted and the number of restricted shares to be allocated shall be determined based on factors such as years of service, job level, work performance, overall contribution, special achievements, and other managerial considerations, as well as the Company's operational needs and business development strategies. Such allocation shall be approved by the Chairman and submitted to the Board of Directors for approval. For employees

who are managers, prior approval from the Remuneration Committee is required before submission to the Board for resolution. For employees who are neither directors nor managers, prior approval from the Audit Committee is required before submission to the Board for resolution.

③The number of restricted shares granted to any individual employee shall be handled in accordance with the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers."

(4) Rights Restricted Prior to Vesting After Subscription:

①During the vesting period, employees may not sell, pledge, transfer, gift, create any encumbrance on, or otherwise dispose of the restricted shares.

②Except for the foregoing restrictions, all other rights attached to the restricted shares granted to employees prior to vesting—including but not limited to rights to dividends, bonuses, distributions from capital surplus, and subscription rights in cash capital increases—shall be the same as those attached to the Company's issued common shares.

③Upon issuance, the restricted shares shall be immediately placed in trust. Prior to the satisfaction of vesting conditions, employees may not request the trustee to return the restricted shares for any reason or in any manner.

④During the vesting period, if the Company conducts a capital reduction not due to statutory reasons (e.g., cash capital reduction), the restricted shares shall be cancelled in proportion to the capital reduction ratio. In the case of a cash capital reduction, any cash returned shall be placed in trust and delivered to employees only upon satisfaction of vesting conditions; if vesting conditions are not met, the Company shall reclaim such cash.

⑤Prior to vesting, all shareholder rights associated with the restricted shares, including attendance at shareholders' meetings, proposal rights, speaking rights, voting rights, and other related rights, shall be exercised by the trustee or custodian institution on behalf of the employees.

(5) Necessity of the Issuance: The issuance of restricted shares is intended to attract and retain the professional talent required by the Company, motivate employees, and enhance employee cohesion, thereby jointly creating greater value for the Company and its shareholders.

(6) Estimated Expense Amount, EPS Dilution, and Impact on Shareholders' Equity: Based on the Company's average closing price of NT$66.31 in January 2026, the maximum potential expense to be recognized, assuming full vesting, is estimated at NT$13,262 thousand. If issuance begins in September 2026, the annual expenses

recognized from 2026 to 2030 are estimated to be approximately NT$2,302 thousand, NT$5,802 thousand, NT$3,039 thousand, NT$1,566 thousand, and NT$553 thousand, respectively. Based on 31,836,941 outstanding shares as of January 31, 2026, the estimated annual reduction in earnings per share (EPS) from 2026 to 2030 would be approximately NT$0.07, NT$0.18, NT$0.10, NT$0.05, and NT$0.02, respectively. The dilution effect on EPS is considered limited and is not expected to have a material impact on shareholders' equity.

(7) Other Important Matters: The restricted shares to be issued by the Company may be filed with the competent authority in one or multiple tranches within one year from the date of resolution by the shareholders' meeting. Following the effective registration approved by the competent authority, the shares may be issued in one or multiple tranches within two years, depending on actual needs.

4. For the "2026 Regulations Governing Issuance of Restricted Stock Awards," please refer to Attachment 6 of this Handbook (pp. 25–29).
5. Subject to approval by the shareholders' meeting, the Board of Directors is authorized to handle the filing and issuance with the competent authority in accordance with applicable laws and regulations. Any matters not covered herein shall, unless otherwise provided by law, be fully authorized to the Board of Directors for amendment or implementation in accordance with relevant regulations.

Resolution:

VI. Questions and Motions

VII. Adjournment

【Attachment 1】

LeRain Technology Co., Ltd.
2025 Business Report

Dear Shareholders,

In 2025, Taiwan's stock market experienced a strong upward trend driven by the wave of artificial intelligence (AI). However, Taiwan's IC design and IP (intellectual property, or silicon IP) industries did not significantly benefit. The primary reason lies in the relatively low proportion of AI-related revenue among these companies. Even when profitability remained stable, they were still unable to gain favor in the capital markets. Most IC design and IP companies in Taiwan continue to focus on consumer electronics and lack explosive growth momentum, resulting in earnings per share (EPS) growth that lags behind stock price performance. Consequently, capital has shifted toward AI-related stocks. Nevertheless, in response to the challenges posed by the rapid proliferation of data, demand for data communication transmission has increased substantially. Under high-speed transmission, signal loss becomes a critical issue, which can be effectively addressed by signal repeaters. Although recent uncertainties surrounding U.S. tariff policies have led to a downturn in end-market demand for consumer electronics, posing greater challenges for the gaming and high-end commercial PC segments, the medium- to long-term outlook remains positive. With next-generation high-speed transmission standards emerging, coupled with comprehensive demand driven by cloud computing platforms and AI, as well as an anticipated replacement cycle for external transmission devices, significant business opportunities are expected to arise for high-speed transmission ICs. At the same time, the Company continues to operate with steady progress, leveraging its strong technological capabilities and agile adaptability, and maintains a cautiously optimistic outlook in facing market challenges. The implementation results and overall status of the Company's 2025 business plan are summarized as follows:

Benefiting from a gradual recovery in market demand, which drove increased demand for gaming and high-end commercial PCs, upstream IC design companies experienced growth in chip sales volumes. As a result, the Company's revenue and operating income both increased in 2025. However, due to significant exchange rate fluctuations, substantial foreign exchange losses were incurred, resulting in a decrease in net income compared to 2024.

(1) Operating Overview for 2025: (Unit: NT$ thousand)

Item \ Year	2025	2024	Variance	Change (%)
Operating revenue	194,898	151,727	43,171	28.45
Gross profit	112,023	99,435	12,588	12.66
Operating expenses	96,057	87,584	8,473	9.67
Operating income	15,966	11,851	4,115	34.72
Profit before tax	10,693	22,858	-12,165	-53.22
Net income	10,693	22,858	-12,165	-53.22
Earnings per share (NT$)	0.35	0.76		

(2) Budget Execution

A review of the Company's budget execution for 2025 indicates that resources were allocated reasonably and utilized effectively. The Company will continue to implement cost control measures and enhance operational efficiency to create greater value for shareholders.

(3) Profitability Analysis

The profitability indicators for 2025 are as follows:

Category	Item	2025	2024
Profitability	Return on assets (%)	3.40	8.59
	Return on equity (%)	4.23	11.10
	Ratio of pre-tax profit to paid-in capital (%)	3.36	7.60
	Net profit margin (%)	5.49	15.07
	Earnings per share (NT$)	0.35	0.76

(4) Research and Development Status

The Company invested NT$55,931 thousand in research and development expenses in 2025. Going forward, the Company will continue to allocate R&D expenditures for research activities and equipment procurement, as well as for the cultivation of outstanding R&D talent. Such expenditures will be budgeted progressively in accordance with product development schedules, and the level of investment will be adjusted based on development outcomes, with the aim of expanding the Company's operational scale and enhancing its competitiveness.

Looking ahead to 2026, the Company will not only continue to focus on the field of high-frequency analog integrated circuits, but will also actively expand diversified product applications by promoting its IC designs across various application markets, thereby mitigating risks arising from industry cycles. The Company has proactively positioned itself in transmission markets such as e-sports, servers, and active cables/connectors. With the ongoing deployment of 5G, the increasing penetration of wireless transmission, and improvements in network speed, demand from cloud computing, cloud storage, e-sports gaming, digital audio and video, and e-commerce live streaming continues to drive explosive global data growth. In addition, growing demand for applications such as artificial intelligence (AI), machine learning (ML), big data analytics, high-performance computing (HPC), networking databases, autonomous driving, and virtual interfaces will further support market expansion. The Company will continue to seek stable and long-term partners and customers to reduce the impact of economic cycles, maintain technological leadership, and expand products with strong market niches.

On December 23, 2025, the Company was officially listed on the Innovation Board of the Taiwan Stock Exchange. Leveraging its outstanding technology in Re-Driver ICs and its steady operational growth momentum, the Company has gained recognition from the capital market, marking an important milestone in its corporate development history. In addition, while conducting its business operations, the Company integrates environmentally conscious practices into product design by optimizing manufacturing processes, specifications, and technological upgrades to produce ultra-low power consumption ICs, thereby reducing energy consumption. The Company also adopts environmentally friendly recycled materials to minimize environmental impact and promote sustainable use of the Earth's resources, achieving its environmental sustainability objectives. Looking ahead, the Company will continue to deepen its core technologies and actively invest in the development of high-frequency equalizer ICs featuring low latency, low cost, and low power consumption. By leveraging the Innovation Board as a platform for accelerated growth, the Company will continue to expand its market share in high-end servers, data centers, and next-generation interface standards (such as PCIe Gen 7.0 and CXL), and actively capture growth opportunities in the high-speed transmission interface market.

In the future, the Company will continue to uphold its commitment to innovative technology, high-quality products, and the principles of integrity, innovation, and sustainable management, in order to create maximum value for its shareholders, employees, and customers.

Chairman: Chu, Te-Hsiang
President: Gao, Miao-Bin
Chief Accounting Officer: Chen, Yueh-Ching

【Attachment 2】

LeRain Technology Co., Ltd.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, financial statements, and proposal for deficit compensation. The financial statements have been audited by CPAs Tsai, Pei-Ju and Li, Feng-Hui of KPMG Taiwan, and an independent auditors' report has been issued accordingly. The aforementioned Business Report, financial statements, and proposal for deficit compensation have been reviewed by the Audit Committee, which found no material non-compliance. Accordingly, this report is submitted in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

To:
2026 Annual Shareholders' Meeting
LeRain Technology Co., Ltd.

Convener of the Audit Committee: Kao, Shu-Jung

March 6, 2026

【Attachment 3】

Unit: in thousands of NTD

Title	Name	Directors' Remuneration								Total of Items A, B, C, and D and as a Percentage of Net Income After Tax (%)		Remuneration Received by Directors Concurrently Serving as Employees								Total of Items A, B, C, D, E, F, and G and as a Percentage of Net Income After Tax (%)		Remuneration Received from Investee Companies Other Than Subsidiaries or from the Parent Company
		Remuneration (A)		Severance/Retirement Benefits (B)		Directors' Compensation (C)		Business Execution Expenses (D)				Salaries, Bonuses, and Special Allowances, etc. (E)		Severance/Retirement Benefits (F)		Employee Compensation (G)						
		The Company	All Companies Included in the Financial Statements	The Company	All Companies Included in the Financial Statements	The Company	All Companies Included in the Financial Statements	The Company	All Companies Included in the Financial Statements	The Company	All Companies Included in the Financial Statements	The Company	All Companies Included in the Financial Statements	The Company	All Companies Included in the Financial Statements	The Company		All Companies Included in the Financial Statements		The Company	All Companies Included in the Financial Statements	
																Cash	Stock	Cash	Stock			
Chairman	LOTES CO., LTD. Rep.: Chu, Te-Hsiang	350	350	–	–	–	–	27	27	377 3.52%	377 3.52%	–	–	–	–	–	–	–	–	377 3.52%	377 3.52%	None
Director	Gao, Miao-Bin	350	350	–	–	–	–	27	27	377 3.52%	377 3.52%	11,008	11,008	–	–	–	–	–	–	11,385 106.47%	11,385 106.47%	None
Director	Lu, Xiao-Di	350	350	–	–	–	–	27	27	377 3.52%	377 3.52%	2,853	2,853	–	–	–	–	–	–	3,230 30.20%	3,230 30.20%	None
Director	Yao, Te-Chang	350	350	–	–	–	–	21	21	371 3.47%	371 3.47%	–	–	–	–	–	–	–	–	371 3.47%	371 3.47%	None
Independent Director	Kao, Shu-Jung	500	500	–	–	–	–	48	48	548 5.13%	548 5.13%	–	–	–	–	–	–	–	–	548 5.13%	548 5.13%	None
Independent Director	Chu, Wen-Yi (Note)	250	250	–	–	–	–	18	18	268 2.51%	268 2.51%	–	–	–	–	–	–	–	–	268 2.51%	268 2.51%	None
Independent Director	Yeh, Chia-Chin	500	500	–	–	–	–	48	48	548 5.13%	548 5.13%	–	–	–	–	–	–	–	–	548 5.13%	548 5.13%	None
Independent Director	Lin, Mei-Ling (Note)	250	250					15	15	265 2.48%	265 2.48%									265 2.48%	265 2.48%	None

Note: Independent Director Chu, Wen-Yi resigned on June 9, 2025; Independent Director Lin, Mei-Ling was newly appointed on August 11, 2025.

【Attachment 4】

Independent Auditors' Report

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

Opinion

We have audited the accompanying financial statements of LeRain Technology Co., Ltd. (the "Company"), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and 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 (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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 financial statements for the year ended December 31, 2025.These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters that we consider should be communicated in our audit report are as follows:

Revenue Recognition

For the accounting policies related to revenue recognition, please refer to Note IV (11) "Revenue Recognition" to the financial statements; for details of revenue, please refer to Note VI (15) "Revenue."

Description of Key Audit Matter:

Operating revenue is the most critical factor in determining the Company's operating performance, and its performance is highly scrutinized by users of the financial statements. Accordingly, the testing of revenue recognition is one of the most significant areas in our audit of the Company's financial statements.

Audit Procedures Performed:

We obtained an understanding of, and tested the effectiveness of the design and implementation of internal controls over sales revenue. In addition, we performed substantive testing by selecting samples of sales transactions occurring near the balance sheet date and inspecting supporting external documentation to assess the appropriateness of the timing of revenue recognition.

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 the IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of 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 members of the 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 maintain professional skepticism throughout the audit. We also:

1. 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.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting

estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

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 for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Tsai,Pei-Ju and Lee,Feng-Hui.

KPMG

Taipei, Taiwan (Republic of China)

March 6, 2026

Notice to Readers

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

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

LeRain Technology Co., Ltd.

Balance Sheets

December 31, 2025 and 2024

Unit: NT$ thousands

	Assets	Dec 31, 2025 Amount	%	Dec 31, 2024 Amount	%
	Current Assets:				
1100	Cash and cash equivalents (Notes VI (1) and (17))	$ 138,321	37	123,170	41
1170	Accounts receivable, net (Note VI (2))	31,461	8	18,179	6
1181	Accounts receivable – related parties (Notes VI (2) and VII)	2,603	1	268	-
1200	Other receivables (Note VI (2))	116	-	173	-
1220	Current income tax assets	704	-	619	-
130X	Inventories (Note VI (3))	73,983	19	29,032	10
1410	Prepayments	2,705	1	1,713	1
		249,893	66	173,154	58
	Non-current Assets:				
1600	Property, plant and equipment (Note VI (4))	124,560	33	124,864	41
1780	Intangible assets (Note VI (5))	3,105	1	2,169	1
1900	Other non-current assets	22	-	22	-
		127,687	34	127,055	42
	Total Assets	**$ 377,580**	**100**	**300,209**	**100**

	Liabilities and Equity	Dec 31, 2025 Amount	%	Dec 31, 2024 Amount	%
	Liabilities:				
2100	Short-term borrowings (Notes VI (6) and (17))	$ 50,000	13	50,000	17
2150	Notes payable (Note VI (17))	-	-	263	-
2170	Accounts payable (Note VI (17))	15,881	4	7,049	3
2200	Other payables (Note VI (17))	19,845	6	15,967	5
2300	Other current liabilities (Notes VI (7) and (17))	3,683	1	9,242	3
	Total Liabilities	89,409	24	82,521	28
	Equity:				
3100	Share capital (Note VI (11))	318,369	84	300,679	100
3200	Capital surplus (Note VI (11))	42,915	11	815	-
3300	Retained earnings (Note VI (11))	(73,113)	(19)	(83,806)	(28)
	Total Equity	288,171	76	217,688	72
	Total Liabilities and Equity	**$ 377,580**	**100**	**300,209**	**100**

(Please refer to Notes to the Financial Statements)

Chairperson: CHU, TE-HSIANG **Manager: GAO, MIAO-BIN** **Accounting Manager: CHEN, YUEH-CHING**

LeRain Technology Co., Ltd.

Statement of Comprehensive Income

For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousands

		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenue (Notes VI (15) and VII)**	$ 194,898	100	151,727	100
5000	**Operating costs (Notes VI (3) and XII)**	82,875	43	52,292	34
	Gross Profit	112,023	57	99,435	66
	Operating Expenses (Notes VII and XII):				
6100	Selling expenses	5,577	3	5,798	4
6200	Administrative expenses	34,549	18	28,839	19
6300	Research and development expenses	55,931	28	52,947	35
	Total Operating Expenses	96,057	49	87,584	58
	Operating Income	15,966	8	11,851	8
	Non-operating Income and Expenses (Notes VI (16) and VII):				
7100	Interest income	2,865	2	4,383	3
7010	Other income	185	-	282	-
7020	Other gains and losses	(7,267)	(4)	7,434	5
7050	Finance costs	(1,056)	(1)	(1,092)	(1)
	Total Non-operating Income and Expenses	(5,273)	(3)	11,007	7
7900	**Profit Before Income Tax**	10,693	5	22,858	15
7950	**Less: Income tax expense (Note VI (10))**	-	-	-	-
8200	**Net Profit for the Year**	10,693	5	22,858	15
8300	**Other Comprehensive Income for the Year (net of tax)**	-	-	-	-
8500	**Total Comprehensive Income for the Year**	**$ 10,693**	**5**	**22,858**	**15**
9750	**Earnings per Share (NT$) (Note VI (13))**	**$**	**0.35**		**0.76**

(Please refer to Notes to the Financial Statements)

Chairperson: CHU, TE-HSIANG
Manager: GAO, MIAO-BIN
Accounting Manager: CHEN, YUEH-CHING

LeRain Technology Co., Ltd.

Statement of Changes in Equity

For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousands

	Share capital		Retained earnings	
	Ordinary share capital	Capital surplus	Accumulated deficits	Total equity
Balance as of January 1, 2024	$ 300,679	73,082	(179,746)	194,015
Total comprehensive income for the year (i.e., net profit for the year)	-	-	22,858	22,858
Changes in capital surplus:				
Capital surplus used to offset accumulated deficits	-	(73,082)	73,082	-
Compensation cost of employee stock options	-	815	-	815
Balance as of December 31, 2024	300,679	815	(83,806)	217,688
Total comprehensive income for the year (i.e., net profit for the year)	-	-	10,693	10,693
Changes in capital surplus:				
Compensation cost of employee stock options	-	865	-	865
Cash capital increase	17,690	41,235	-	58,925
Balance as of December 31, 2025	**$ 318,369**	**42,915**	**(73,113)**	**288,171**

(Please refer to Notes to the Financial Statements)

Chairperson: CHU, TE-HSIANG **Manager: GAO, MIAO-BIN** **Accounting Manager: CHEN, YUEH-CHING**

LeRain Technology Co., Ltd.

Statement of Cash Flows

For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousands

		2025	2024
Cash Flows from Operating Activities:			
Profit before income tax	$	10,693	22,858
Adjustments:			
Items affecting profit or loss:			
Depreciation expense		8,104	7,248
Amortization expense		4,631	4,561
Interest expense		1,056	1,092
Interest income		(2,865)	(4,384)
Loss (gain) on inventory write-down and obsolescence		8,559	(3,122)
Compensation cost of share-based payments		875	815
Total adjustments for items affecting profit or loss		20,360	6,210
Changes in operating assets and liabilities:			
Net changes in operating assets:			
Increase in accounts receivable		(15,617)	11,483
Increase in current income tax assets		(85)	(421)
Increase (decrease) in inventories		(53,510)	10,794
Increase in prepayments		(992)	(1,393)
Total net changes in operating assets		(70,204)	20,463
Net changes in operating liabilities:			
Increase (decrease) in notes payable		(263)	263
Increase in accounts payable		8,832	3,462
Increase in other payables		3,910	1,438
Increase (decrease) in other current liabilities		(5,559)	9,162
Total net changes in operating liabilities		6,920	14,325
Total net changes in operating assets and liabilities		(63,284)	34,788
Total adjustments		(42,924)	40,998
Net cash (used in) generated from operations		(32,231)	63,856
Interest received		2,922	4,410
Interest paid		(1,088)	(1,061)
Net cash (used in) generated from operating activities		(30,397)	67,205
Cash Flows from Investing Activities:			
Acquisition of property, plant and equipment		(7,800)	(42,567)
Acquisition of intangible assets		(5,567)	(5,578)
Net cash used in investing activities		(13,367)	(48,145)
Cash Flows from Financing Activities:			
Increase in short-term borrowings		-	10,000
Cash capital increase		58,915	-
Net cash generated from financing activities		58,915	10,000
Net increase in cash and cash equivalents		15,151	29,060
Cash and cash equivalents at beginning of the year		123,170	94,110
Cash and cash equivalents at end of the year	**$**	**138,321**	**123,170**

(Please refer to Notes to the Financial Statements)

Chairperson: CHU, TE-HSIANG **Manager: GAO, MIAO-BIN** **Accounting Manager: CHEN, YUEH-CHING**

【Attachment 5】

LeRain Technology Co., Ltd.

List of Director (Including Independent Director) Candidates

List of Director Candidates

No.	Name	Education and Experience	Current Position	Shareholding
1	LOTES CO., LTD. REP: Chu, Te-Hsiang	Education: Department of Mechanical Engineering, New Taipei Municipal Taishan Senior High School Experience: Chairman, LOTES CO., LTD. Chairman, Chia Ming Investment Co., Ltd. Supervisor, Golden Grown Co., Ltd. Chairman, LOTES INVESTMENT LTD Chairman, LOTES SUZHOU CO., LTD. Vice Chairman, LOTES GUANGZHOU CO., LTD. Chairman, Jiayou Investment Co., Ltd. Chairman, LINTES TECHNOLOGY CO., LTD. Chairman, De Chuang Investment Co., Ltd. Chairman, COMPERTUM MICROSYSTEMS INC. Chairman, GOOD NEWS MEDICAL CO., LTD. Chairman, Lomites Co., Ltd. Vice Chairman, GENIE Precision Machining CO., LTD. Representative of Institutional Director, SteadyBeat Technology Corporation Supervisor, Fu Pei Yen Investment Co., Ltd. Supervisor, NEOTON OPTRONICS CORPORATION Chairman, LeRain Technology Co., Ltd.	Chairman, LOTES CO., LTD. Chairman, Chia Ming Investment Co., Ltd. Chairman, LOTES INVESTMENT LTD Chairman, LOTES SUZHOU CO., LTD. Vice Chairman, LOTES GUANGZHOU CO., LTD. Chairman, Jiayou Investment Co., Ltd. Chairman, LINTES TECHNOLOGY CO., LTD. Supervisor, De Chuang Investment Co., Ltd. Chairman, COMPERTUM MICROSYSTEMS INC. Chairman, GOOD NEWS MEDICAL CO., LTD. Chairman, Lomites Co., Ltd. Vice Chairman, GENIE Precision Machining CO., LTD. Supervisor, Fu Pei Yen Investment Co., Ltd. Supervisor, NEOTON OPTRONICS CORPORATION Chairman, AionChip Technologies CO., LTD. Independent Director, APAQ TECHNOLOGY CO., LTD. Representative of Institutional Director, I-SEE VISION TECHNOLOGY INC. Chairman, LeRain Technology Co., Ltd.	Institution: 4,722,059 shares Representative: 0 shares
2	Gao, Miao-Bin	Education: M.S., Electrical Engineering, University of Idaho, USA Experience: IC Design Engineer, Hewlett Packard IC Design Engineer, Agilent Technologies, San Jose Senior IC Design Engineer, Intel Corporation, Santa Clara President, LeRain Technology Co., Ltd.	President, LeRain Technology Co., Ltd.	4,607,941 shares
3	Lu, Xiao-Di	Education: M.S., Computer Science, University of Idaho, USA Experience: Software Engineer, Cable & Wireless Exodus Communications, Santa Clara Software Engineer, TRAM Semiconductor, Milpitas Senior Software Engineer, VMware Inc., Palo Alto	Executive Vice President of Technology, LeRain Technology Co., Ltd.	4,600,000 shares

No.	Name	Education and Experience	Current Position	Shareholding
		Executive Vice President of Technology, LeRain Technology Co., Ltd.		
4	Yao, Te-Chang	Education: M.S., Electrical Engineering, University of Southern California, USA M.S., Finance, National Taiwan University Experience: Vice President, Gaintech Co. Limited President, TA YA VENTURE CAPITAL CO., LTD. Chairman, Huachen Investment Co., Ltd.	Chairman, Huachen Investment Co., Ltd. Director, ASIX ELECTRONICS CORPORATION Director, YOUNGTEK ELECTRONICS CORP. Director, TAITIEN ELECTRONICS CO., LTD. Director, GIGASTONE CORPORATION Director, Sync-Tech System Corp. Chairman, Phoenix Capital Venture Capital Co., Ltd. Chairman, Phoenix II Capital Venture Capital Co., Ltd. Chairman, Phoenix III Capital Venture Capital Co., Ltd. Chairman, Phoenix IV Capital Venture Capital Co., Ltd. Chairman, Phoenix V Capital Venture Capital Co., Ltd. Chairman, Phoenix VI Capital Venture Capital Co., Ltd. Chairman, Phoenix VIII Capital Venture Capital Co., Ltd. Representative of Institutional Director, NCKU Venture Capital Co., Ltd. Chairman, Cheng Kung Innovation Management Consulting Co., Ltd. Chairman, Yong Chuang Investment Co., Ltd. Chairman, Chun Feng Investment Co., Ltd. Chairman, Yung Fu Investment Co., Ltd. Chairman, Yong Da Investment Co., Ltd. Representative of Institutional Director, WishMobile, Inc. Representative of Institutional Director, IHH CO., LTD. Representative of Institutional Director, ONEWAVE TECHNOLOGY CO., LTD. Director, LEDIAMOND OPTO CORPORATION Director, ACTi Corporation Independent Director, Syntec Technology Co., Ltd. Representative of Institutional Director, Ying Xi Innovation Technology Venture Capital Corporation	0 shares

LeRain Technology Co., Ltd.

List of Director (Including Independent Director) Candidates

List of Independent Director Candidates

No.	Name	Education and Experience	Current Position	Shareholding
1	Kao, Shu-Jung	Education: Bachelor's Degree in Electronic Engineering, National Chin-Yi Institute of Technology Experience: Electronic Engineer, KINPO ELECTRONICS, INC. Sales Section Manager, Taiwan Ye Yuan Co., Ltd. President, AI-EN Thailand domestic businesses. Vice President, Beijing Kunru Computer Technology Co., Ltd. President, Chih-Jung Information, Technology Co., Ltd. Chief Representative, Beijing Office, ELSA Technology Inc. Project Consultant, TIGER TECHNOLOGY INC. Chairman, CHAINTECH TECHNOLOGY CORPORATION	Chairman, CHAINTECH TECHNOLOGY CORPORATION Chairman, Hong Bang Investment Co., Ltd. Chairman, CHUNG CHIEH TECHNOLOGY LIMITED Director, Transcross Technology Incorporation Representative of Institutional Supervisor, E CHENG TECHNOLOGY LIMITED	0 shares
2	Yeh, Chia-Chin	Education: Bachelor's Degree in Electrical Engineering, National Taipei University of Technology Experience: Executive Director, Panasonic Industrial Devices Sales Taiwan Co., Ltd. Chairman, JDX Technology Co., Ltd. Chairman, Jiang Quan Enterprise Co., Ltd.	Chairman, JDX Technology Co., Ltd. Chairman, Jiang Quan Enterprise Co., Ltd. Independent Director, CHAINTECH TECHNOLOGY CORPORATION	0 shares
3	Lin, Mei-Ling	Education: Department of Accounting, Fu Jen Catholic University Experience: Auditor, DFI Inc. Partner CPA and Managing Partner, First CPA Firm Partner CPA and Chief Administrative Officer, Crowe Taiwan Independent Director, APPRO PHOTOELECTRON INC. Independent Director, CX Technology Corporation	Independent Director, APPRO PHOTOELECTRON INC. Independent Director, CX Technology Corporation Chairman, Mejia Property Co., Ltd.	0 shares

【Attachment 6】

LeRain Technology Co., Ltd.
2026 Regulations Governing Issuance of Restricted Stock Awards

Article 1 Purpose

To attract and retain the professional talent required by the Company, motivate employees, and enhance employee cohesion so as to jointly create greater value for the Company and its shareholders, these Regulations Governing Issuance of Restricted Stock Awards (the "Regulations") are formulated in accordance with Article 267 of the Company Act and the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" promulgated by the Financial Supervisory Commission, as well as other applicable laws and regulations.

Article 2 Issuance Period

The restricted shares may be issued, in one or multiple tranches as required, within two years from the date the effective registration notice is received from the competent authority. The actual issuance date(s) shall be determined by the Chairman as authorized by the Board of Directors.

Article 3 Eligibility of Employees and Number of Shares to Be Granted

1. Eligible recipients shall be limited to full-time regular employees of the Company and its controlled or subordinate companies. The term "controlled or subordinate companies" shall be determined in accordance with Articles 369-2, 369-3, 369-9 (paragraph 2), and 369-11 of the Company Act.
2. The actual employees to be granted and the number of restricted shares to be allocated shall be determined based on factors such as years of service, job level, work performance, overall contribution, special achievements, and other managerial considerations, and shall be approved by the Chairman and submitted to the Board of Directors for approval. For managers or directors with employee status, prior approval from the Remuneration Committee is required before submission to the Board. For employees who are neither managers nor directors, prior approval from the Audit Committee is required before submission to the Board.
3. The aggregate number of shares that may be subscribed for by any single employee under employee stock options issued pursuant to Article 56-1, paragraph 1 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, combined with the total number of restricted shares already granted, shall not exceed 0.3% of the Company's total issued shares. In addition, when combined with employee stock options granted pursuant to Article 56, paragraph 1 of the same Regulations, the total number of shares subscribable by any single employee shall not exceed 1% of the Company's total issued shares. However, where special

approval is obtained from the competent central authority for the relevant industry, such limits shall not apply.

Article 4 Total Issuance Amount

The total issuance amount shall be NT$2,000,000, with a par value of NT$10 per share, for a total of 200,000 shares.

Article 5 Issuance Terms and Restrictions on Shareholder Rights

1. Issue Price: The shares shall be issued at NT$0 per share, i.e., granted to employees without consideration.
2. Type of Shares: Common Stock.
3. Vesting Conditions:

   Employees who remain employed after being granted the restricted shares (i.e., as of the capital increase record date) and upon reaching the following service periods shall vest in the corresponding percentages of shares as follows:

   After 1 year of service: 25%

   After 2 years of service: 25%

   After 3 years of service: 25%

   After 4 years of service: 25%
4. Treatment Where Employees Fail to Meet Vesting Conditions or in the Event of Inheritance:

   (1)General Separation (voluntary resignation / severance / dismissal):

   Restricted shares that have not yet vested shall be deemed not to have met the vesting conditions as of the effective date of separation. The Company shall repurchase such shares without consideration and cancel them in accordance with applicable laws.

   (2) Unpaid Leave:

   For restricted shares that have not yet vested, the employee's rights shall be reinstated upon return to duty; however, the vesting schedule shall be deferred by the duration of the unpaid leave. If the employee fails to return upon expiration of the leave period, the employee shall be deemed to have lost eligibility to satisfy the vesting conditions as of the expiration date, and the Company shall repurchase the unvested shares without consideration and cancel them in accordance with applicable laws.

   (3) Death (General):

   Restricted shares that have not yet vested shall be deemed not to have met the vesting conditions as of the date of death. The Company shall repurchase such shares without consideration and cancel them in accordance with applicable laws.

   (4) Retirement (including mandatory retirement, age-based retirement, or voluntary retirement):

   Restricted shares that have not yet vested shall be deemed not to have met the

vesting conditions as of the effective date of retirement, and the Company shall repurchase such shares without consideration and cancel them in accordance with applicable laws. However, in cases of significant contribution or other special circumstances, exceptions may be approved by the Board of Directors, which shall determine the treatment of such unvested shares.

(5) Occupational Injury:

① If an employee becomes physically disabled due to an occupational injury and is unable to continue employment, the unvested restricted shares shall continue to vest in accordance with the schedule and proportions set forth in Paragraph (3) of this Article.

② If an employee dies as a result of an occupational injury, the unvested restricted shares shall continue to vest in accordance with the schedule and proportions set forth in Paragraph (3) of this Article, starting from the date of death. The heirs may apply to receive the inherited shares upon completion of the required legal procedures and submission of relevant supporting documents. However, the heirs must complete the share collection procedures within one year from the date of notification by the Company; otherwise, such failure shall be deemed a refusal to accept the shares, and the Company shall have the right to repurchase the shares without consideration and cancel them.

(6) Transfer:

① If an employee voluntarily transfers to an affiliated enterprise, another company, or a subsidiary, the unvested restricted shares shall be handled in the same manner as “general separation” under Subparagraph 1 of this Article.

② If an employee is assigned by the Company, due to operational needs, to serve in an affiliated enterprise, another company, or a subsidiary, the unvested restricted shares shall not be affected by such transfer. However, the vesting conditions set forth in Paragraph (3) of this Article shall still apply, and the employee must continue to serve in the assigned entity. The employee’s performance evaluation shall be determined by the Chairman of the Company with reference to the performance evaluation provided by the assigned entity to determine whether vesting conditions are satisfied.

(7)If an employee voluntarily waives, in writing, the restricted shares granted, the Company shall repurchase such shares without consideration and cancel them in accordance with applicable laws.

(8)If an employee is subject to disciplinary action equivalent to a major demerit or above (including a major demerit) for violating the Company’s work rules or employee handbook, the Company shall repurchase such shares without consideration and cancel them in accordance with applicable laws.

(9)If an employee’s agency authorization with the Company is terminated or revoked, the unvested restricted shares shall be repurchased by the Company without consideration and canceled in accordance with applicable laws.

(10) If an employee fails to meet the requirements set forth in Paragraph (3) of this Article during employment, the employee shall be deemed not to have met the vesting conditions as of the date of occurrence, and the Company shall repurchase the shares corresponding to the relevant vesting period without consideration and cancel them in accordance with applicable laws.

5 Restrictions on Shareholder Rights Prior to Vesting After Grant of Shares:

(1)During the vesting period, employees shall not sell, pledge, transfer, gift, create any encumbrance on, or otherwise dispose of the restricted shares.

(2)Except for the foregoing restrictions, all other rights attached to the restricted shares granted to employees prior to vesting—including but not limited to rights to dividends, bonuses, distributions from capital surplus, and subscription rights in cash capital increases—shall be the same as those attached to the Company's issued common shares.

(3) Upon issuance, the restricted shares shall be immediately placed in trust, and prior to the satisfaction of vesting conditions, employees may not request the trustee to return the restricted shares for any reason or in any manner.

(4) During the vesting period, if the Company conducts a capital reduction not due to statutory reasons (such as a cash capital reduction), the restricted shares shall be cancelled in proportion to the capital reduction ratio. In the case of a cash capital reduction, any cash returned shall be placed in trust and delivered to employees only upon satisfaction of vesting conditions; if vesting conditions are not met, the Company shall reclaim such cash.

(5) Prior to vesting, all shareholder rights associated with the restricted shares—including attendance at shareholders' meetings, proposal rights, speaking rights, voting rights, and other related rights—shall be exercised by the trustee or custodian institution on behalf of the employees.

6 Other Agreed Matters:

During the period in which the restricted shares are held in trust, the Company shall act as the full agent on behalf of employees in dealings with the stock trust/custodian institution, including but not limited to the negotiation, execution, amendment, extension, termination, and rescission of trust/custody agreements, as well as the delivery, utilization, and disposition instructions of trust/custody assets.

7 Treatment in the Event of Mergers and Acquisitions:

For shares not yet vested, the number of vested shares shall be calculated in accordance with the vesting schedule and proportions set forth in these Regulations.

Article 6 Execution and Confidentiality

Employees who are granted restricted shares shall comply with confidentiality obligations and, except as required by laws or competent authorities, shall not disclose the number of shares granted or any related information. In the event of a violation, and where the Company determines the circumstances to be material, the employee shall immediately lose eligibility to receive any unvested restricted shares, and the Company shall have the right to repurchase such shares without consideration and cancel them.

Article 7 Other Important Matters

(1) These Regulations shall be adopted upon the attendance of at least two-thirds of the directors and approval by a majority of the directors present at a Board meeting. If amendments become necessary due to requirements from competent authorities, the Chairman is authorized to revise these Regulations, and such revisions shall be submitted to the Board of Directors for ratification before implementation.

(2) Any matters not addressed herein shall be handled in accordance with applicable laws and regulations.

【Appendix 1】

LeRain Technology Co., Ltd.

Rules of Procedure for Shareholders' Meeting

Article 1 To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2 The rules of procedures for this Corporation's shareholders' meeting, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 3 Unless otherwise provided by law or regulation, this Corporation's shareholders' meeting shall be convened by the board of directors.

Changes to how this Corporation convenes its shareholders' meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders' meeting notice.

This Corporation shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders' meeting or before 15 days before the date of a special shareholders' meeting. This Corporation shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders' meeting or before 15 days before the date of the special shareholders' meeting. If, however, this Corporation has the paid-in capital of NT$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders' meeting. In addition, before 15 days before the date of the shareholders' meeting, this Corporation shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.

This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders' meetings, to be distributed on-site at the meeting.

2. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extemporary motion.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extemporary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders' meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda.

A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders' meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders' meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

Article 4 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.

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 this Corporation 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.

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

If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 The venue for a shareholders' meeting shall be the premises of 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. Where the Company has established independent directors, full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders' meeting.

Article 6 This Corporation shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.

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

This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting. Where a juristic shareholder appoints two or more representatives to attend a shareholders' meeting, only one representative may speak on the same proposal.

In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.

In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1 To convene a virtual shareholders' meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
   (1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
   (2) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
   (3) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting

online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

(4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

3. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.

Article 7 If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

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

It is advisable that shareholders' meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

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

Article 8 This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

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

Where a shareholders' meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of

votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

Article 9 Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

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. In the event of a virtual shareholders' meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.

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. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 6.

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

Article 10 If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extemporary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

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

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

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

Article 11 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

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

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

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

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

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

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 4 do not apply.

Article 12 Voting at a shareholders' meeting shall be calculated based the number of shares.

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

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation,

that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

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

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 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 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

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

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

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

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

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote,

for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

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

Vote 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 this Corporation.

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

When this Corporation convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When this Corporation convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14 The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one

year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15 Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of this Corporation.

Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholders' meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders' meeting online

Article 16 On the day of a shareholders' meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or

Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17 Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

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

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

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

Article 18 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extemporary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

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

Article 19 In the event of a virtual shareholders' meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 20 When this Corporation convenes a virtual-only shareholders' meeting, both the chair and secretary shall be in the same location.

Article 21 In the event of a virtual shareholders' meeting, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the first paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or

resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under the first paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

When this Corporation convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in first paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under the first paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

When postponing or resuming a meeting according to the first paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the first paragraph.

Article 22 When convening a virtual-only shareholders' meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.

Article 23 These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.

These Rules were established on August 23, 2021.

First amendment on June 10, 2022.

Second amendment on May 24, 2023.

【Appendix 2】

LeRain Technology Co., Ltd.
Articles of Incorporation

Chapter I General Provisions

Article 1 The Company is organized in accordance with the provisions of the Company Act and is named LeRain Technology Co., Ltd.

Article 2 The business scope of the Company is as follows:

1. F118010 Wholesale of Information Software
2. F119010 Wholesale of Electronic Materials
3. F401010 International Trade
4. I301010 Information Software Services
5. I301020 Data Processing Services
6. I301030 Electronic Information Supply Services
7. I501010 Product Design
8. ZZ99999 Any business not prohibited or restricted by law, except those requiring special approval

Article 3 The method of public announcements of the Company shall be handled in accordance with Article 28 of the Company Act.

Article 4 The Company has its head office in New Taipei City, and may, when necessary, establish branch offices domestically or abroad upon resolution of the Board of Directors.

Article 5 The Company may provide external guarantees as required for business purposes.

Article 5-1 The total amount of the Company's reinvestment shall not be subject to the restriction under Article 13 of the Company Act, which limits total investment to no more than 40% of the Company's paid-in capital.

Chapter II Shares

Article 6 The total authorized capital of the Company shall be NT$500,000,000, divided into 50,000,000 shares with a par value of NT$10 per share. The Board of Directors is authorized to issue the shares in installments as required.

Out of the total authorized capital stated in the preceding paragraph, NT$30,000,000, representing 3,000,000 shares, is reserved for issuance of employee stock options, which may be issued in installments pursuant to a resolution of the Board of Directors.

The recipients of employee stock options, restricted stock awards, shares subscribed by employees in connection with new share issuances, or shares repurchased by the Company and transferred to employees in accordance with law, may include employees of controlled or subordinate companies who meet certain criteria. Such criteria shall be determined by the Board of Directors.

Article 7 All shares issued by the Company shall be registered shares and shall be issued after being signed or sealed by a director representing the Company and certified by a bank authorized to act as a share issuance certifying institution in accordance with applicable laws.

The Company may elect not to print share certificates for the shares issued, provided that such shares are registered with a centralized securities depository institution.

The Company's shareholder services shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.

Article 8 No transfer of shares shall be registered within sixty days prior to a regular shareholders' meeting, thirty days prior to a special shareholders' meeting, or within five days prior to the record date determined by the Company for the distribution of dividends, bonuses, or other benefits.

Article 8-1 If the Company intends to terminate its public offering status, such termination shall require not only a resolution of the Board of Directors but also approval by a special resolution of the shareholders' meeting before applying to the securities regulatory authority for deregistration of the public offering.

Chapter III Shareholders' Meeting

Article 9 Shareholders' meeting shall be of two types: regular meeting and special meeting. A regular shareholders' meeting shall be convened at least once each year by the Board of Directors in accordance with law within six months after the end of each fiscal year. Special shareholders' meeting shall be convened as necessary in accordance with law.

The procedures for convening a regular shareholders' meeting shall be handled in accordance with Article 172 of the Company Act.

Unless otherwise provided by the Company Act or other applicable laws and regulations, shareholders' meeting shall be convened by the Board of Directors and chaired by the Chairman of the Board. If the Chairman is on leave or is unable to exercise his or her powers for any reason, the proxy shall be appointed in accordance with Article 208 of the Company Act. Where a shareholders' meeting is convened by a person with convening authority other than the Board of Directors, such person shall act as the chairperson. If there are two or more such conveners, one shall be elected among them to serve as the chairperson.

A shareholders' meeting may be held by means of video conference or other methods as announced by the competent authority. Where a video conference is adopted, shareholders participating via video conference shall be deemed to have attended in person.

The conditions, procedures, and other compliance requirements for the preceding paragraph shall be subject to the regulations prescribed by the competent securities authority.

Article 10 If a shareholder is unable to attend a shareholders' meeting for any reason, he or she may appoint a proxy to attend on his or her behalf by issuing a proxy form in accordance with the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 11 Each share held by a shareholder shall carry one voting right; provided, however, that shares subject to restrictions or circumstances set forth in Article 179 of the Company Act shall have no voting rights.

Article 12 Unless otherwise provided by the Company Act, resolutions of a shareholders' meeting shall be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of issued shares.

After the Company's shares are traded on the Emerging Stock Market or listed on a stock exchange or over-the-counter market, electronic voting shall be included as one of the methods for shareholders to exercise their voting rights. Shareholders who exercise their voting rights electronically shall be deemed to have attended the meeting in person, and the relevant matters shall be handled in accordance with applicable laws and regulations.

Article 13 Deleted.

Article 13-1 Resolutions of the shareholders' meeting shall be recorded in the minutes, which shall be signed or sealed by the chairperson of the meeting and distributed to all shareholders within twenty (20) days after the meeting. The preparation and distribution of such minutes may be conducted in electronic form or by public announcement.

Chapter IV Directors and Audit Committee

Article 14 The Company shall have five to seven directors, who shall serve a term of three years and be elected by the shareholders' meeting from among persons with legal capacity. Directors may be re-elected upon expiration of their terms.

In accordance with the Securities and Exchange Act, the number of independent directors among the foregoing directors shall not be fewer than two and shall not be less than one-third of the total number of director seats. The consecutive term of an independent director should not exceed three terms. Matters concerning the professional qualifications, shareholdings, restrictions on concurrent positions, determination of independence, nomination procedures, and other compliance requirements of independent directors shall be handled in accordance with the relevant regulations of the competent authority.

If the number of vacant director positions reaches one-third of the total number of directors, or if the number of independent directors falls below the requirement set forth in the preceding paragraph, such vacancies shall be handled in accordance with the regulations of the competent authority.

Upon expiration of the term of office of directors, if re-election is not completed in time, the directors shall continue to perform their duties until the newly elected directors assume office.

Article 14-1 The Company shall adopt a candidate nomination system for directors in accordance with Article 192-1 of the Company Act, and directors shall be elected by the shareholders from among the nominees listed in the candidate roster.

Article 15 The Board of Directors shall be composed of the directors. A Chairman shall be elected from among the directors by a majority vote of directors present at a meeting attended by at least two-thirds of all directors. The Chairman shall represent the Company externally.

Article 15-1 The Board of Directors may establish, in accordance with law, a Remuneration Committee, an Audit Committee, and various functional committees. The members of the Remuneration Committee and the Audit Committee shall be composed entirely of independent directors.

The Company shall establish an Audit Committee. The Audit Committee and its members shall perform the duties of supervisors in accordance with the Company Act, the Securities and Exchange Act, other applicable laws and regulations, the Company's Articles of Incorporation, and relevant internal rules.

Article 16 If the Chairman is on leave or is unable to exercise his or her powers for any reason, the proxy shall be appointed in accordance with Article 208 of the Company Act.

Article 17 Directors shall attend meetings of the Board of Directors in person. If a director is unable to attend a meeting in person for any reason, he or she may appoint another director as proxy by issuing a written authorization specifying the scope of authority with respect to the matters to be convened. Each proxy may accept the appointment of only one director.

Where a Board meeting is conducted via video conference, directors participating through video conference shall be deemed to have attended in person.

Article 18 A meeting of the Board of Directors shall be convened with a notice specifying the reasons for convening the meeting, given to each director at least seven (7) days in advance. In the case of emergency, the meeting may be convened at any time.

The notice referred to in the preceding paragraph may be given in writing, by email, or by facsimile.

Article 18-1 Each director shall have one vote on resolutions of the Board of Directors. Unless otherwise provided by applicable laws, regulations, or these Articles of Incorporation, resolutions of the Board shall be adopted by a majority vote of directors present at a meeting attended by more than one-half of all directors.

Article 19 The remuneration of all directors shall be determined by the Board of Directors with reference to the extent of their participation in the Company's operations, the value of their contributions, and prevailing industry standards both domestically and internationally.

Article 19-1 The Company may purchase liability insurance for its directors during their term of office to cover liabilities arising from the performance of their duties within the scope of their responsibilities, in accordance with applicable laws.

Chapter V Managerial Officers

Article 20 The Company may appoint managerial officers. The appointment, dismissal, and remuneration of managerial officers shall be handled in accordance with Article 29 of the Company Act.

Chapter VI Accounting

Article 21 At the end of each fiscal year, the Board of Directors shall prepare the following reports and proposals and submit them to the annual shareholders' meeting for approval:
(1) Business Report
(2) Financial Statements
(3) Proposal for distribution of earnings or appropriation of losses

Article 22 If the Company is profitable in any fiscal year, it shall allocate no less than 3% of such profit as employee compensation (of which no less than 10% shall be allocated for salary adjustments or compensation distribution to non-executive employees) and no more than 3% as directors' remuneration. However, if the Company has accumulated losses (including adjustments to retained earnings), such losses shall first be offset before any allocation is made.
Employee compensation under the preceding paragraph shall be distributed in the form of shares or cash as resolved by the Board of Directors. The recipients may include employees of controlled or subordinate companies who meet certain criteria, which shall be determined by the Board of Directors; provided, however, that salary adjustments referred to in the first paragraph shall be limited to employees of the Company. The distribution of employee compensation and directors' remuneration shall be reported to the shareholders' meeting.

Article 23 If the Company's annual final accounts show net income after tax for the current period, such income shall first be used to offset accumulated losses (including adjustments to retained earnings), and 10% shall then be appropriated as legal reserve in accordance with law; provided, however, that this requirement shall not apply if the accumulated legal reserve has reached the Company's total paid-in capital. If any balance remains, together with the beginning unappropriated retained earnings (including adjustments to retained earnings), the Board of Directors shall prepare a proposal for earnings distribution and submit it to the shareholders' meeting for resolution on the distribution of dividends and bonuses to shareholders.

Article 23-1 As the Company is currently in a growth stage, its dividend policy shall take into consideration the Company's current and future development plans, investment environment, capital requirements, domestic and international competitive conditions, and capital budgeting. The Company shall distribute no less than 3% of distributable earnings to shareholders each year. Shareholder dividends may be distributed in the form of cash or shares; provided that cash dividends shall account for no less than 10% of the total dividends for the year.
If the calculated dividend per share from distributable earnings is less than NT$0.5, no distribution may be made.

Chapter VII Supplementary Provisions

Article 24 Any matters not provided for in these Articles of Incorporation shall be governed by the Company Act.

Article 25 These Articles of Incorporation were established on December 18, 2019.
First amendment on August 23, 2021.
Second amendment on February 8, 2022.
Third amendment on May 24, 2023.
Fourth amendment on May 27, 2025.

【Appendix 3】

LeRain Technology Co., Ltd.

Procedures for Election of Directors

Article 1 To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 and 41 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2 Except as otherwise provided by law and regulation or by this Corporation's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures.

Article 3 The overall composition of the board of directors shall be taken into consideration in the selection of this Corporation's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

1. The ability to make judgments about operations.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Knowledge of the industry.
6. An international market perspective.
7. Leadership ability.
8. Decision-making ability.

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The board of directors of this Corporation shall consider adjusting its composition based on the results of performance evaluation.

Article 4 (Deleted)

Article 5 The qualifications for the independent directors of this Corporation shall comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of independent directors of this Corporation shall comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall be conducted in accordance with the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 6 Elections of directors at this Corporation shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act. In reviewing the qualifications of director candidates, including their academic and professional backgrounds and whether any of the circumstances specified in Article 30 of the Company Act apply, no additional documentary requirements shall be arbitrarily imposed. The results of such review shall be provided to shareholders for reference to facilitate the election of suitable directors.

When the number of directors falls below five due to the dismissal of a director for any reason, this Corporation shall hold a by-election to fill the vacancy at its next shareholders' meeting. When the number of directors falls short by one third of the total number prescribed in this Corporation's articles of incorporation, this Corporation shall call a special shareholders' meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

If the number of independent directors falls below the requirements set forth in the proviso to Article 14-2, paragraph 1 of the Securities and Exchange Act, the relevant provisions of the Taiwan Stock Exchange's listing review rules, or Subparagraph 8 of "Standards for Determining Unsuitability for TPEx Listing under Article 10, Paragraph 1 of the Taipei Exchange Rules Governing the Review of Securities for Trading on the TPEx," the Company shall conduct a by-election at the next shareholders' meeting. When the independent directors are dismissed en masse, a special shareholders' meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 7 The cumulative voting method shall be used for election of the directors at this Corporation. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 8 The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 9 The number of directors will be as specified in this Corporation's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the

winner, with the chair drawing lots on behalf of any person not in attendance.

Article 10 Before the election begins, the chair shall appoint vote monitoring and counting personnel to perform the respective duties. The vote monitoring personnel must ne shareholder(s) of the Company. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 11 If a candidate is a shareholder, the voter shall enter the candidate's account name and shareholder account number in the designated column on the ballot. If the candidate is not a shareholder, the voter shall enter the candidate's name and identification document number. Where the candidate is a government entity or a juristic person shareholder, the name of such government entity or juristic person shall be entered in the candidate account name column on the ballot. The name of the representative may also be included. If there are multiple representatives, each representative's name shall be entered separately.

Article 12 A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by the Board of Directors.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. Where the candidate is a shareholder, the account name or shareholder account number does not match the shareholder register; where the candidate is not a shareholder, the name or identification document number does not match upon verification.
5. Any other words or markings are included on the ballot in addition to the candidate's account name (or name), shareholder account number (or identification document number), and the number of voting rights allocated.
6. The candidate's name is identical to that of another shareholder and no shareholder account number or identification document number is provided for identification.

Article 13 The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 14 These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders' meeting.

These Procedures were established on May 24, 2023.

【Appendix 4】

LeRain Technology Co., Ltd.

Shareholdings of Directors

As of the shareholder register closing date for this Annual Shareholders' Meeting (March 29, 2026), the shareholdings of all directors as recorded in the shareholders' register are as follows:

Title	Name	Number of Shares Held as Recorded in the Shareholders' Register on the Record Date	
		Shares	%
Chairman	LOTES CO., LTD. Rep.: Chu, Te-Hsiang	4,722,059	14.83%
Director	Gao, Miao-Bin	4,607,941	14.47%
Director	Lu, Xiao-Di	4,600,000	14.45%
Director	Yao, Te-Chang	0	0.00%
Independent Director	Kao, Shu-Jung	0	0.00%
Independent Director	Yeh, Chia-Chin	0	0.00%
Independent Director	Lin, Mei-Ling	0	0.00%
Total		13,930,000	46.37%

Notes:

The Company's paid-in capital is NT$318,369,410, and the total number of issued shares is 31,836,941 shares.

The total number of shares required by law to be held by all directors of the Company is 3,600,000 shares.

The Company has established an Audit Committee; therefore, the statutory shareholding requirement for supervisors does not apply.