

STOCK CODE : 5223



Handbook for the 2026 Annual Meeting of Shareholders

MEETING TIME: JUN, 18, 2026

PLACE:3F., No. 469, Zhongyang Rd., Xinzhuang Dist., New Taipei City

Table

| | | |
|--------------|---|-----------|
| I 、 | PROCEDURE FOR THE 2026 ANNUAL MEETING OF SHAREHOLDERS | 2 |
| 1. | CALL THE MEETING TO ORDER..... | 2 |
| 2. | CHAIRPERSON REMARKS | 2 |
| 3. | MANAGEMENT PRESENTATION..... | 2 |
| 4. | PROPOSALS | 2 |
| 5. | DISCUSSION | 2 |
| 6. | QUESTIONS AND MOTIONS..... | 2 |
| 7. | ADJOURNMENT | 2 |
| II 、 | AGENDA OF ANNUAL MEETING OF SHAREHOLDERS | 3 |
| 1. | MANAGEMENT PRESENTATION..... | 4 |
| 2. | PROPOSALS | 5 |
| 3. | DISCUSSION | 6 |
| 4. | QUESTIONS AND MOTIONS..... | 6 |
| 5. | ADJOURNMENT | 6 |
| III 、 | ATTACHMENT | 7 |
| | 【ATTACHMENT 1】 2025 BUSINESS REPORT | 7 |
| | 【ATTACHMENT 2】 AUDIT COMMITTEE’S REVIEW REPORT ON THE 2025 FINANCIAL STATEMENTS. | 11 |
| | 【ATTACHMENT 3】 2025 EMPLOYEES' AND DIRECTORS' REMUNERATION..... | 15 |
| | 【ATTACHMENT 4】THE 2025 COMMUNICATIONS BETWEEN THE AUDITING COMMITTEE (INDEPENDENT DIRECTORS) AND THE CHIEF INTERNAL AUDITOR..... | 16 |
| | 【ATTACHMENT 5】 THE 2025 FINANCIAL STATEMENTS..... | 19 |
| | 【ATTACHMENT 6】 2025 PROFIT AND LOSS APPROPRIATION TABLE | 32 |
| IV 、 | APPENDIX | 33 |
| | 【APPENDIX 1】 SHAREHOLDINGS OF ALL DIRECTORS | 33 |

I、Procedure for the 2026 Annual Meeting of Shareholders

Anli International Co., Ltd

Procedure for the 2026 Annual Meeting of Shareholders

1. Call the Meeting to Order
2. Chairperson Remarks
3. Management Presentation
4. Proposals
5. Discussion
6. Questions and Motions
7. Adjournment

II 、 Agenda of Annual Meeting of Shareholders

Anli International Co., Ltd

Agenda of 2026 Annual Meeting of Shareholders

Time: 10:00 a.m. on Tuesday, Jun, 18, 2026

Place:3F., No. 469, Zhongyang Rd., Xinzhuang Dist., New Taipei City

1. Call the Meeting to Order

2. Chairperson Remarks

3. Management Presentations

(1)2025 Business Report.

(2)Audit Committee’s Review Report on the 2025 Financial Statements.

(3)2025 Employees' and Directors' Remuneration.

(4)Report on the 2025 communications with Internal Audit Manager by the Audit Committee.

4. Proposals

(1)Adoption of the 2025 Business Report and Financial Statements.

(2)Adoption of the Proposal for Distribution of 2025 Profit and Loss Appropriation..

5. Discussion

6. Questions and Motions

7. Adjournment

1. Management Presentation

Report No. 1: 2025 Business Report.

Explanation: The 2025 Business Report is attached as page 7-10.

Report No. 2: Audit Committee's Review Report on the 2025 Financial Statements.

Explanation: The 2025 Audit Committee's Review Report is attached as page 11-14

Report No. 3: 2025 Employees' and Directors' Remuneration.

Explanation: (1) According to the Articles of Incorporation adopted by the Board, where the Company makes profits before tax for the annual financial year, the Company shall allocate a minimum of two percent (2%) of such annual profits before tax for the purpose of employees' remuneration and a maximum of three percent (3%) of such annual profits before tax for the purpose of Directors' remuneration . if the Company has accumulated losses of the previous years for the annual financial year, the Company shall set aside the amount of such accumulated losses prior to the allocation of Employees' Remuneration and Directors' Remuneration.

(2) The company's profits before tax for 2025 have incurred losses. As decided by the Board, it has been determined not to distribute the 2025 Employees' and Directors' Remuneration. The Employees' and Directors' Remuneration Distribution Table is attached on page 15.

Report No. 4: Report on the 2025 communications with Internal Audit Manager by the Audit Committee.

Explanation: Report on the 2025 communications with Internal Audit Manager by the Audit Committee. Please refer to page 16-18 for details.

2. Proposals

Proposal No. 1: Adoption of the 2025 Business Report and Financial Statements. (Proposed by the Board)

Explanation:(1)The Company's Financial Statements, including the balance sheet, income statement, statement of changes in shareholders' equity, and statement of cash flows, were audited by independent auditors, CPA Chiu, Chao-Hsien and CPA Liao, Fu-Ming of PricewaterhouseCoopers, Taiwan Firm. Also Business Report and Financial Statements have been approved by the Board and examined by the supervisors of the Company.

(2)The 2025 Business Report, independent auditors' audit report, and the above-mentioned Financial Statements are attached in the Meeting Agenda, page 7-10, page 19-31, page 11-14.

Resolution:

Proposal No. 2: Adoption of the Proposal for Distribution of 2025 Profit and Loss Appropriation. (Proposed by the Board)

Explanation: (1)The Board has adopted a Proposal for Distribution of 2025 Profit and Loss Appropriation in accordance with the Articles of Incorporation.

(2)The company considers the funding needs, financial structure, and sustainable business operations of the enterprise and does not plan to distribute dividends this year.

(3)The 2025 Profit and Loss Appropriation Table are attached in the Meeting Agenda, page 32

Resolution:

3. Discussion

4. Questions and Motions

5. Adjournment

III 、 Attachment

【 Attachment 1 】 2025 Business Report.

Ladies and gentlemen, the Company's 2025 business performance and outlook are summarized as follows:

1.2025 Business Report

(1)Operational Implementation Results

Unit: NT\$ thousand

| Item | 2025 | 2024 | Decrease in amount | Change (%) |
|----------------------------|-----------|-----------|--------------------|------------|
| Operating revenue | 1,960,166 | 1,660,076 | 300,090 | 18.08% |
| Operating costs | 1,654,344 | 1,358,676 | 295,668 | 21.76% |
| Gross profit | 305,822 | 301,400 | 4,422 | 1.47% |
| Operating expenses | 313,148 | 309,953 | 3,195 | 1.03% |
| Operating profit | -7,326 | -8,553 | 1,227 | -14.35% |
| Net non-operating revenue | 839 | 1,295 | -456 | -35.21% |
| Net profit before taxation | -6,487 | -7,258 | 771 | -10.62% |
| Income tax expenses | -23,219 | -16,794 | -6,425 | 38.26% |
| Net income | -29,706 | -24,052 | -5,654 | 23.51% |

(2)Projected Sales Volume and Underlying Assumptions:

The Company determines its annual shipment targets based principally on customers' projected demand, with due consideration given to production capacity planning and historical operating performance.

(3)Financial income and expenditure, and profitability analysis:

| Item | | 2025 | 2042 | Increase (decrease) |
|---------------------|---|---------|---------|---------------------|
| Financial structure | Liabilities to assets ratio (%) | 40.61% | 42.67% | -2.06% |
| | Long-term capital to fixed assets ratio (%) | 169.69% | 157.73% | 11.96% |

| Item | | 2025 | 2042 | Increase (decrease) |
|---------------|------------------------------------|---------|---------|------------------------|
| Solvency | Current ratio (%) | 161.08% | 148.62% | 12.46% |
| | Quick ratio (%) | 144.23% | 123.38% | 20.85% |
| Profitability | ROA (%) | 1.49% | 1.02% | 0.47% |
| | ROE (%) | -1.49% | -1.22% | -0.27% |
| | Basic earnings per share (NT\$) | -0.67 | -0.54 | -13.00% |

(4) Research and development status:

Looking ahead to 2025, the expansion of Artificial Intelligence (AI) applications and the rapid growth of emerging technologies, including unmanned aerial vehicles (UAVs), are expected to drive strong market demand and present significant growth opportunities.

In response to these industry trends, the Company continues to conduct regular assessments of product and technology developments, as well as customer needs, and proactively plans its research and development strategies to strengthen core technologies and product development capabilities.

The Company also actively promotes industry-academia collaboration and participates in strategic alliances to accelerate the development of forward-looking products and key technologies.

In addition, the Company is advancing production automation to improve efficiency and yield, while reducing labor costs. Efforts in energy conservation and carbon reduction are also ongoing, with the aim of enhancing operational resilience and long-term sustainability.

2. Summary of 2026 Business Plan

(1) Business policy

A. Smart Manufacturing and High Value-Added Strategy:

In response to the continued rise in labor costs, the Company is optimizing production equipment allocation and workforce utilization across its manufacturing sites. Through resource integration and optimal deployment, the Company dynamically adjusts capacity planning in accordance with industry demand, while progressively introducing process automation to enhance overall production efficiency and operational flexibility.

The Company continues to advance its smart manufacturing initiatives by leveraging automation and digitalization to improve production efficiency and product quality, while promoting a lean management framework and optimizing workforce structure.

Looking ahead, the Company will focus on high value-added product lines and actively expand into high-growth application areas, including unmanned aerial vehicles (UAVs), semiconductors, and AI servers. These efforts are aimed at strengthening core competitiveness and further diversifying the Company's business portfolio to address evolving industry structures and changing market demand.

B. Technology Innovation and Market Adaptation Strategy:

The Company has long been engaged in the development and manufacturing of precision die-casting and stamping components, through which it has accumulated extensive project experience and continuously enhanced its process technologies and management systems. Leveraging its capabilities in R&D design, manufacturing integration, quality control, and operational management, the Company has established strong competitive advantages and has become a key strategic partner to customers in both product development and mass production stages.

In recent years, the Company has also actively expanded its manufacturing capabilities for metal components in new application areas. By extending its existing expertise in precision stamping, die-casting structure integration, and lightweight design to emerging applications, and by promoting technology sharing and process integration, the Company is able to effectively diversify industry concentration risks and gradually build sustainable mid- to long-term growth momentum.

C. Strengthening Customer Engagement:

The Company provides one-stop manufacturing support from product development to mass production. Aiming to transform from a traditional consumer electronics component manufacturer into a high-end application solution provider, the Company has reached a key milestone in its strategic evolution. Leveraging advanced precision stamping, die-casting structure integration, CNC machining, and lightweight design technologies, the Company is extending its capabilities into emerging application areas, upgrading from supplying single heat-dissipation components to offering integrated "heat-dissipation + structural" solutions, thereby significantly enhancing customer engagement.

Anli International will continue to deepen collaboration with its customers, closely monitoring market developments, actively pursuing new product orders, and creating greater value through innovative technologies and high-quality services. In addition, the Company aims to establish strategic partnerships and promote the development of an industry ecosystem, providing diversified integrated solutions and professional services to enhance market competitiveness and long-term cooperative advantages.

3. Development strategy of the Company in the future

(1) Cross-Domain Application Expansion and Product Diversification

Anli International is actively expanding into high-growth application areas in Mainland China, including semiconductors, AI servers, and unmanned aerial vehicles (UAVs). Leveraging its in-house precision manufacturing and process integration capabilities, the Company is gradually establishing a diversified product portfolio centered on technological expertise. By providing key components such as metal structural parts and heat-dissipation modules, and further extending into integrated solutions, the Company effectively enhances product value and market share.

(2) Strengthening Sustainable Operations and ESG Governance

The Company regards environmental protection, occupational safety and health, social responsibility, and corporate governance as key strategic priorities for future development. Sustainability principles are continuously integrated into operational and management decisions. Through strengthened process management and equipment upgrades, the Company reduces energy consumption and environmental impact during production, minimizes potential harm to both the environment and end-users, and progresses toward green manufacturing and low-carbon operational goals.

4. Impact of External Competitive, Regulatory, and Overall Business Environment

Amid an uncertain global economic outlook, evolving regulations, and intense competition from domestic and international players, the Company will adopt a cautiously optimistic approach to navigate challenges while seeking opportunities for survival and growth. As a long-term and trusted provider of advanced precision metal components, the Company remains committed to leveraging its technological expertise and production capacity to serve the global market. We will continue expanding our presence worldwide, creating mutually beneficial outcomes for employees, customers, and shareholders.

Finally, we would like to express our sincere gratitude to our shareholders for their continued support and encouragement. By embracing ongoing transformation and building capabilities, the Company aims to address future challenges with resilience and deliver sustainable value to shareholders.

Chairman: Hsu Cheng-Kun

Manager: Hsu Cheng-Kun

Accounting Supervisor: Yao Li-Feng

【Attachment 2】 Audit Committee's Review Report on the 2025 Financial Statements.

Anli International Co., Ltd

Audit Committee's Report

The Audit Committee has approved and the board has ratified the 2025 financial statements (including consolidated statements), business reports and earnings distribution proposal. Meanwhile, the financial statements (including consolidated statements) have been audited by CPA Chiu, Chao-Hsien and CPA Liao, Fu-Ming of PricewaterhouseCoopers, Taiwan, who has issued unqualified opinions. Hence, the 2025 financial statements (including consolidated statements), business reports and earnings distribution proposal approved by the Audit Committee and ratified by the board are in compliance with relevant laws and regulations. Please review.

Submitted to: 2026 Shareholders' meeting of Anli International Co., Ltd

Audit Committee of Anli International Co., Ltd:

Independent Directors: HUANG, KUEI-RONG

Mar 13, 2026

Anli International Co., Ltd

Audit Committee's Report

The Audit Committee has approved and the board has ratified the 2025 financial statements (including consolidated statements), business reports and earnings distribution proposal. Meanwhile, the financial statements (including consolidated statements) have been audited by CPA Chiu, Chao-Hsien and CPA Liao, Fu-Ming of PricewaterhouseCoopers, Taiwan, who has issued unqualified opinions. Hence, the 2025 financial statements (including consolidated statements), business reports and earnings distribution proposal approved by the Audit Committee and ratified by the board are in compliance with relevant laws and regulations. Please review.

Submitted to: 2026 Shareholders' meeting of Anli International Co., Ltd

Audit Committee of Anli International Co., Ltd:

Independent Directors: HSIEH, YIN-LING

Mar 13, 2026

Anli International Co., Ltd

Audit Committee's Report

The Audit Committee has approved and the board has ratified the 2025 financial statements (including consolidated statements), business reports and earnings distribution proposal. Meanwhile, the financial statements (including consolidated statements) have been audited by CPA Chiu, Chao-Hsien and CPA Liao, Fu-Ming of PricewaterhouseCoopers, Taiwan, who has issued unqualified opinions. Hence, the 2025 financial statements (including consolidated statements), business reports and earnings distribution proposal approved by the Audit Committee and ratified by the board are in compliance with relevant laws and regulations. Please review.

Submitted to: 2026 Shareholders' meeting of Anli International Co., Ltd

Audit Committee of Anli International Co., Ltd:

Independent Directors: TSAI, YI-FEN

Mar 13, 2026

Anli International Co., Ltd

Audit Committee's Report

The Audit Committee has approved and the board has ratified the 2025 financial statements (including consolidated statements), business reports and earnings distribution proposal. Meanwhile, the financial statements (including consolidated statements) have been audited by CPA Chiu, Chao-Hsien and CPA Liao, Fu-Ming of PricewaterhouseCoopers, Taiwan, who has issued unqualified opinions. Hence, the 2025 financial statements (including consolidated statements), business reports and earnings distribution proposal approved by the Audit Committee and ratified by the board are in compliance with relevant laws and regulations. Please review.

Submitted to: 2026 Shareholders' meeting of Anli International Co., Ltd

Audit Committee of Anli International Co., Ltd:

Independent Directors: CHEN, MING-ZHANG

Mar 13, 2026

【Attachment 3】 2025 Employees' and Directors' Remuneration.

Anli International Co., Ltd

2025 Employees' and Directors' Remuneration

| Item | (NTD) Amount |
|---|-----------------|
| 2025 Net Profit before Tax (Before minus Employees' and Directors' Remuneration) | (6,487,054) |
| Minus: Employees' Remuneration --6% | - |
| Minus: Directors' Remuneration --2% | - |
| 2025 Net Profit before Tax (After minus Employees' and Directors' Remuneration) | (6,487,054) |
| Minus: 2025 Tax | 23,219,126 |
| 2025 Net Profit after Tax | (29,706,180) |

Chairman:Hsu Cheng-Kun

Manager: Hsu Cheng-Kun

Accounting Supervisor: Yao Li-Feng

**【Attachment 4】 The 2025 communications between the Auditing Committee
(Independent Directors) and the Chief Internal Auditor**

**THE COMMUNICATIONS WITH INTERNAL AUDIT MANAGER BY
THE AUDIT COMMITTEE.**

I. The Company's Internal Audit Office reports directly to the Board of Directors and executes the audit plan approved by the Board, including the following responsibilities:

1. Effectiveness of Internal Controls: Verify whether the internal control system is effective and comprehensive.
2. Accuracy and Existence of Financial Records and Assets: Confirm the correctness and existence of accounting records and company assets.
3. Operational and Regulatory Compliance Audits: Conduct audits of the Company's compliance with laws and regulations across nine key operational cycles: sales and receivables, procurement and payments, production, payroll, investments, financing, fixed assets, information systems, and research and development. These audits ensure the proper use of resources and the achievement of operational objectives.
4. Supervision and Management of Subsidiaries: Monitor and oversee the operations of subsidiary companies.
5. Sustainability Information Management Compliance: Verify the Company's adherence to internal control systems for sustainability-related information.

II. Communication between Independent Directors and the Chief Audit Executive (CAE)

1. The CAE reports audit activities to the Audit Committee and the Board of Directors on a quarterly basis, and audit reports are submitted monthly for review by independent directors. Discussion points are recorded in meeting minutes to ensure full and transparent communication between independent directors and the CAE.
2. Extraordinary meetings may be convened at any time to address significant anomalies or urgent matters.

III. Matters and Outcomes of Communication between Independent Directors and the CAE

1. In 2025, meetings between independent directors and the internal audit team were conducted as summarized in the table below. Additional communications are carried out on an as-needed basis via email or video conferencing.

| Date/Method | Communication matters | Communication result |
|-------------------------------------|--|--|
| January 14, 2025 Audit Committee | <ol style="list-style-type: none"> 1. Internal Audit Report from October to November 2024 2. AM-AD-27- Sustainability Report Preparation Procedure – Step 01 3. AM-AD-28- Key Guidelines for Director Continuing Education – Item 01 | After full explanation and discussion, all the participants unanimously approved the proposal. |
| March 11, 2025 Audit Committee | <ol style="list-style-type: none"> 1. 2024 Q4 Internal Audit Report 2. HM-AD-99 Authorization and Approval- Huzhou Anli 02 | After full explanation and discussion, all the participants unanimously approved the proposal. |
| May 13, 2025 Audit Committee | <ol style="list-style-type: none"> 1. 2025 Q1 Internal Audit Report March Audit Follow-up Report | After full explanation and discussion, all the participants unanimously approved the proposal. |
| August 19, 2025 Audit Committee | <ol style="list-style-type: none"> 1. 2025 Q2 Internal Audit Report July Audit Follow-up Report 2. Kunshan Kuanghe Intercompany Loan and Kuanghe Co., evaluation form 3. Kunshan Anli Intercompany Loan and Hongkong Anli International evaluation form 4. AM-AD-27-Procedure 02 for Sustainability Report Preparation 5. AM-AD-27-Procedure 02 for Sustainability Report Preparation- Revision History Table | After full explanation and discussion, all the participants unanimously approved the proposal. |

| Date/Method | Communication matters | Communication result |
|--------------------------------------|---|--|
| November 13, 2025 Audit Committee | <ol style="list-style-type: none"> 1. 2025 Q3 Internal Audit Report October Audit Follow-up Report 2. AM-AD-18- Procedure (03) for Handling Material Internal Information 3. AM-AD-18- Procedure (03) for Handling Material Internal Information – Article 4 – Revised (No. 20251029) 4. AM-AD-18- Procedure (03) for Handling Material Internal Information – Article 4 – Revised (No. 20251029) -Revision History Table 5. AM-AD-18- Procedure (03) for Handling Material Internal Information-Revision History Table 6. FM-AD-99 Authorization Matrix-Chongqing Gtek | After full explanation and discussion, all the participants unanimously approved the proposal. |

【Attachment 5】 The 2025 Financial Statements.

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Anli International Co., Ltd.

Opinion

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

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

Key audit matters

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

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Evaluation of inventories

Description

Refer to Note 4(13) for accounting policies on inventory, Note 5(2) for the uncertainty of accounting estimates and assumptions in relation to inventory valuation, and Note 6(5) for details of allowance for inventory losses.

The Group is primarily engaged in the sales of steelwork of computer, communication, consumer electronic (3C) products and automotive components. There is a higher risk of incurring loss on inventory valuation and obsolescence after considering the highly competitive market, short life cycle of electronic products, and fluctuations in market prices. Further, the determination of net realisable value in the evaluation of inventories involves subjective judgement. Thus, we considered the evaluation of inventories as a key audit matter.

How our audit addressed the matter:

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

1. Assessed the reasonableness of policies and procedures related to the provision for allowance for inventory valuation losses based on our understanding of the Group's operations and the characteristics of its industry, including the classification of inventory in determining the net realisable value.
2. Reviewed the annual physical inventory count plan and participated in the annual inventory count in order to assess the effectiveness of internal controls over inventory.

3. Obtained an understanding of the policy on inventory aging and the preparation logic of inventory aging report. Tested the selected samples to verify the accuracy of inventory aging report.
4. Checked the appropriateness of classification of obsolete inventory and amount of net realisable value, including testing inventory sales or purchase prices, recalculating and evaluating the reasonableness of allowance for inventory valuation losses.

Existence and occurrence of revenue from customers with a significant increase in sales

Description

Refer to Notes 4(25) and 6(18) for accounting policy on revenue recognition and related details of revenue.

The Group is primarily engaged in the sales of steelwork of computer, communication, consumer electronic (3C) products and automotive components. For the year ended December 31, 2025, revenue from main customers constituted more than 85% of consolidated operating revenue. As such, the existence and occurrence of revenue from main customers are considered to be material to the consolidated operating revenue. Due to significant changes in revenue recognition arising from the main customers because of the highly competitive market, comparatively large changes in sales revenue and the pressure from the management to meet its financial targets, we considered the existence and occurrence of revenue from customers with significant changes in sales as a key audit matter.

How our audit addressed the matter:

We performed the following audit procedures in respect of the above key audit matter:

1. Understood and assessed the internal control over sales revenue from the customers with significant changes in sales and tested the effectiveness of its relevant control procedures.

2. Sampled and tested whether the sales schedules were in agreement with the supporting documents to ascertain the existence of revenue from customers with significant changes in sales.
3. Inspected related documents with respect to sales returns and discounts from customers with significant changes in sales, which occurred subsequent to the reporting period and assessed the reasonableness of respective sales revenue recognised.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' responsibilities for the audit of the consolidated financial statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Chiu, Chao-Hsien

Liao, Fu-Ming

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 13, 2026

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

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

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

| | Assets | Notes | December 31, 2025 | | December 31, 2024 | |
|---------------------------|---|-------|---------------------|------------|---------------------|------------|
| | | | AMOUNT | % | AMOUNT | % |
| Current assets | | | | | | |
| 1100 | Cash and cash equivalents | 6(1) | \$ 385,049 | 12 | \$ 311,409 | 9 |
| 1136 | Financial assets at amortised cost | 6(3) | | | | |
| | -current | | 9,729 | - | 68,402 | 2 |
| 1150 | Notes receivable, net | 6(4) | 7,954 | - | 11,053 | - |
| 1170 | Accounts receivable, net | 6(4) | 906,058 | 27 | 875,240 | 25 |
| 1180 | Accounts receivable due from related parties, net | 7 | 858 | - | 275 | - |
| 1200 | Other receivables | 7 | 2,172 | - | 12,385 | - |
| 130X | Inventories | 6(5) | 145,701 | 5 | 153,760 | 5 |
| 1410 | Prepayments | | 11,680 | - | 107,804 | 3 |
| 1460 | Non-current assets or disposal groups classified as held for sale, net | 6(9) | 35,259 | 1 | - | - |
| 11XX | Total current assets | | <u>1,504,460</u> | <u>45</u> | <u>1,540,328</u> | <u>44</u> |
| Non-current assets | | | | | | |
| 1517 | Financial assets at fair value through other comprehensive income - non-current | 6(2) | 129,159 | 4 | 107,180 | 3 |
| 1600 | Property, plant and equipment | 6(6) | 1,401,462 | 42 | 1,577,308 | 45 |
| 1755 | Right-of-use assets | 6(7) | 224,943 | 7 | 235,073 | 7 |
| 1760 | Investment property, net | 6(8) | 19,021 | 1 | 20,250 | - |
| 1780 | Intangible assets | | 1,313 | - | 1,916 | - |
| 1840 | Deferred tax assets | 6(24) | 19,246 | 1 | 14,195 | - |
| 1915 | Prepayments for business facilities | | 6,782 | - | 22,618 | 1 |
| 1920 | Guarantee deposits paid | | 5,770 | - | 5,471 | - |
| 15XX | Total non-current assets | | <u>1,807,696</u> | <u>55</u> | <u>1,984,011</u> | <u>56</u> |
| 1XXX | Total assets | | <u>\$ 3,312,156</u> | <u>100</u> | <u>\$ 3,524,339</u> | <u>100</u> |

(Continued)

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

| Liabilities and Equity | Notes | December 31, 2025 | | December 31, 2024 | | |
|--|--|-------------------|---------------------|-------------------|---------------------|------------|
| | | AMOUNT | % | AMOUNT | % | |
| Current liabilities | | | | | | |
| 2100 | Short-term borrowings | 6(10) | \$ 257,779 | 8 | \$ 380,071 | 11 |
| 2130 | Contract liabilities - current | 6(18) | 2,975 | - | 2,374 | - |
| 2150 | Notes payable | | 4,472 | - | - | - |
| 2170 | Accounts payable | | 219,385 | 7 | 138,016 | 4 |
| 2180 | Accounts payable to related parties | 7 | 1,078 | - | 58 | - |
| 2200 | Other payables | 6(12) | 348,743 | 10 | 436,415 | 13 |
| 2220 | Other payables to related parties | 7 | 13 | - | 559 | - |
| 2230 | Current income tax liabilities | | 4,304 | - | 5,364 | - |
| 2320 | Long-term liabilities, current portion | 6(11) | 94,656 | 3 | 72,896 | 2 |
| 2399 | Other current liabilities | | 552 | - | 656 | - |
| 21XX | Total current liabilities | | <u>933,957</u> | <u>28</u> | <u>1,036,409</u> | <u>30</u> |
| Non-current liabilities | | | | | | |
| 2540 | Long-term borrowings | 6(11) | 120,411 | 4 | 167,455 | 5 |
| 2570 | Deferred income tax liabilities | 6(24) | 180,598 | 6 | 185,675 | 5 |
| 2630 | Long-term deferred revenue | 6(13) | 109,204 | 3 | 114,222 | 3 |
| 2645 | Guarantee deposits received | | 761 | - | 93 | - |
| 25XX | Total non-current liabilities | | <u>410,974</u> | <u>13</u> | <u>467,445</u> | <u>13</u> |
| 2XXX | Total liabilities | | <u>1,344,931</u> | <u>41</u> | <u>1,503,854</u> | <u>43</u> |
| Equity | | | | | | |
| Share capital | | | | | | |
| 3110 | Ordinary share | 6(15) | 445,498 | 14 | 445,498 | 13 |
| Capital surplus | | | | | | |
| 3200 | Capital surplus | 6(16) | 561,556 | 16 | 561,556 | 15 |
| Retained earnings | | | | | | |
| 3310 | Legal reserve | 6(17) | 172,311 | 5 | 172,311 | 5 |
| 3320 | Special reserve | | 8,740 | - | 128,156 | 4 |
| 3350 | Unappropriated retained earnings | | 811,414 | 25 | 721,704 | 20 |
| Other equity | | | | | | |
| 3400 | Other equity interest | | (32,294) | (1) | (8,740) | - |
| 3XXX | Total equity | | <u>1,967,225</u> | <u>59</u> | <u>2,020,485</u> | <u>57</u> |
| Significant contingent liabilities and unrecorded contract commitments | | | | | | |
| Significant subsequent events | | | | | | |
| 3X2X | Total liabilities and equity | | <u>\$ 3,312,156</u> | <u>100</u> | <u>\$ 3,524,339</u> | <u>100</u> |

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

| Items | Notes | Year ended December 31 | | | | |
|-------|---|------------------------|--------------|--------|--------------|-------|
| | | 2025 | | 2024 | | |
| | | AMOUNT | % | AMOUNT | % | |
| 4000 | Operating revenue | 6(18) and 7 | \$ 1,960,166 | 100 | \$ 1,660,076 | 100 |
| 5000 | Operating costs | 6(5)(22)(23) and 7 | (1,654,344) | (85) | (1,358,676) | (82) |
| 5900 | Gross profit from operations | | 305,822 | 15 | 301,400 | 18 |
| | Operating expenses | 6(22)(23) | | | | |
| 6100 | Selling expenses | | (69,599) | (4) | (68,832) | (4) |
| 6200 | Administrative expenses | | (180,845) | (9) | (176,964) | (10) |
| 6300 | Research and development expenses | | (62,630) | (3) | (61,963) | (4) |
| 6450 | Expected credit impairment loss | 12(2) | (74) | - | (2,194) | - |
| 6000 | Total operating expenses | | (313,148) | (16) | (309,953) | (18) |
| 6900 | Operating loss | | (7,326) | (1) | (8,553) | - |
| | Non-operating income and expenses | | | | | |
| 7100 | Interest income | 6(19) | 2,684 | - | 5,872 | - |
| 7010 | Other income | | 24,770 | 1 | 13,729 | 1 |
| 7020 | Other gains and losses | 6(20) | (8,945) | - | (821) | - |
| 7050 | Finance costs | 6(21) | (17,670) | (1) | (17,485) | (1) |
| 7000 | Total non-operating income and expenses | | 839 | - | 1,295 | - |
| 7900 | Loss before income tax | | (6,487) | (1) | (7,258) | - |
| 7950 | Income tax expense | 6(24) | (23,219) | (1) | (16,794) | (1) |
| 8200 | Loss for the year | | (\$ 29,706) | (2) | (\$ 24,052) | (1) |
| | Other comprehensive income | | | | | |
| | Components of other comprehensive income that will not be reclassified to profit or loss | | | | | |
| 8316 | Unrealised gains from investments in equity instruments measured at fair value through other comprehensive income | 6(2) | \$ 21,979 | 1 | \$ 10,896 | 1 |
| | Components of other comprehensive income that will be reclassified to profit or loss | | | | | |
| 8361 | Exchange differences on translation | | (45,533) | (2) | 108,520 | 6 |
| 8300 | Other comprehensive (loss) income for the year | | (\$ 23,554) | (1) | \$ 119,416 | 7 |
| 8500 | Total comprehensive (loss) income for the year | | (\$ 53,260) | (3) | \$ 95,364 | 6 |
| | Loss per share (in dollars) | 6(25) | | | | |
| 9750 | Basic loss per share | | (\$ 0.67) | | (\$ 0.54) | |
| 9850 | Diluted loss per share | | (\$ 0.67) | | (\$ 0.54) | |

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

| | Equity attributable to owners of the parent | | | | | | | | Total equity | |
|--|---|-------------------|----------------------------|-------------------|-------------------|-------------------|----------------------------------|---|------------------|--|
| | Capital Reserves | | | Retained Earnings | | | Other Equity Interest | | | |
| | Notes | Ordinary share | Additional paid-in capital | Others | Legal reserve | Special reserve | Unappropriated retained earnings | Exchange differences on translation of foreign financial statements | | Unrealised gains from financial assets measured at fair value through other comprehensive income |
| <u>Year ended December 31, 2024</u> | | | | | | | | | | |
| Balance at January 1, 2024 | | \$ 445,498 | \$ 542,176 | \$ 19,380 | \$ 172,311 | \$ 98,005 | \$ 775,907 | (\$ 136,729) | \$ 8,573 | \$ 1,925,121 |
| Loss for the year | | - | - | - | - | - | (24,052) | - | - | (24,052) |
| Other comprehensive income for the year | | - | - | - | - | - | - | 108,520 | 10,896 | 119,416 |
| Total comprehensive (loss) income | | - | - | - | - | - | (24,052) | 108,520 | 10,896 | 95,364 |
| Appropriation of 2023 earnings | | | | | | | | | | |
| Special reserve | 6(17) | - | - | - | - | 30,151 | (30,151) | - | - | - |
| Balance at December 31, 2024 | | <u>\$ 445,498</u> | <u>\$ 542,176</u> | <u>\$ 19,380</u> | <u>\$ 172,311</u> | <u>\$ 128,156</u> | <u>\$ 721,704</u> | <u>(\$ 28,209)</u> | <u>\$ 19,469</u> | <u>\$ 2,020,485</u> |
| <u>Year ended December 31, 2025</u> | | | | | | | | | | |
| Balance at January 1, 2025 | | \$ 445,498 | \$ 542,176 | \$ 19,380 | \$ 172,311 | \$ 128,156 | \$ 721,704 | (\$ 28,209) | \$ 19,469 | \$ 2,020,485 |
| Loss for the year | | - | - | - | - | - | (29,706) | - | - | (29,706) |
| Other comprehensive (loss) income for the year | | - | - | - | - | - | - | (45,533) | 21,979 | (23,554) |
| Total comprehensive (loss) income | | - | - | - | - | - | (29,706) | (45,533) | 21,979 | (53,260) |
| Appropriation of 2024 earnings | | | | | | | | | | |
| Reversal of special reserve | 6(17) | - | - | - | - | (119,416) | 119,416 | - | - | - |
| Balance at December 31, 2025 | | <u>\$ 445,498</u> | <u>\$ 542,176</u> | <u>\$ 19,380</u> | <u>\$ 172,311</u> | <u>\$ 8,740</u> | <u>\$ 811,414</u> | <u>(\$ 73,742)</u> | <u>\$ 41,448</u> | <u>\$ 1,967,225</u> |

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

| | Notes | Year ended December 31 | |
|---|-------|------------------------|---------------|
| | | 2025 | 2024 |
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | | |
| Loss before tax | | (\$ 6,487) | (\$ 7,258) |
| Adjustments | | | |
| Adjustments to reconcile profit (loss) | | | |
| Expected credit impairment loss | 12(2) | 74 | 2,194 |
| (Gain) loss on disposals of property, plant and equipment | 6(20) | (2,648) | 4,543 |
| Depreciation | 6(22) | 148,084 | 135,522 |
| Amortization | 6(22) | 1,130 | 1,757 |
| Gain on financial assets at fair value through profit or loss | 6(20) | - | (434) |
| Recognition of long-term deferred revenue | 6(13) | (2,747) | (2,843) |
| Interest income | 6(19) | (2,684) | (5,872) |
| Finance costs | 6(21) | 17,670 | 17,485 |
| Changes in operating assets and liabilities | | | |
| Changes in operating assets | | | |
| Notes receivable | | 3,090 | 19,342 |
| Accounts receivable | | (30,845) | (163,500) |
| Accounts receivable due from related parties | | (583) | (275) |
| Other receivables | | 6,161 | 4,493 |
| Inventory | | 8,059 | (23,981) |
| Prepayments | | 91,681 | (27,080) |
| Changes in operating liabilities | | | |
| Contract liabilities | | 601 | 193 |
| Notes payable | | 4,472 | - |
| Accounts payable | | 81,369 | 36,369 |
| Accounts payable to related parties | | 1,020 | 29 |
| Other payables | | (48,203) | 40,180 |
| Other payables to related parties | | (546) | 284 |
| Other current liabilities | | (104) | 40 |
| Cash inflow generated from operations | | 268,564 | 31,188 |
| Receipt of interest | | 6,737 | 3,636 |
| Payment of interest | | (18,219) | (16,828) |
| Payment of income tax | | (20,806) | (1,308) |
| Net cash flows from operating activities | | <u>236,276</u> | <u>16,688</u> |

(Continued)

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

| | Notes | Year ended December 31 | |
|--|-------|------------------------|--------------------|
| | | 2025 | 2024 |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | | | |
| Decrease in financial assets at amortised cost | | \$ 57,356 | \$ 4,046 |
| Proceeds from disposals of financial assets at fair value through profit or loss | | - | 434 |
| Acquisition of property, plant and equipment | 6(26) | (92,247) | (229,516) |
| Proceeds from disposals of property, plant and equipment | | 38,993 | 3,265 |
| Acquisition of intangible assets | | (228) | (1,337) |
| Increase in guarantee deposits paid | | (395) | (2,062) |
| Net cash flows from (used in) investing activities | | <u>3,479</u> | <u>(225,170)</u> |
| <u>CASH FLOWS FROM FINANCING ACTIVITIES</u> | | | |
| Increase in short-term loans | 6(27) | 278,477 | 591,243 |
| Decrease in short-term loans | 6(27) | (414,429) | (637,441) |
| Increase in long-term borrowings | 6(27) | 55,037 | 205,224 |
| Decrease in long-term borrowings | 6(27) | (81,623) | - |
| Lease principal repayment | 6(27) | - | (13,215) |
| Increase (decrease) in guarantee deposits received | 6(27) | <u>654</u> | <u>(226)</u> |
| Net cash flows (used in) from financing activities | | <u>(161,884)</u> | <u>145,585</u> |
| Effects of exchange rate changes on cash | | <u>(4,231)</u> | <u>37,802</u> |
| Net increase (decrease) in cash and cash equivalents | | 73,640 | (25,095) |
| Cash and cash equivalents at beginning of year | | <u>311,409</u> | <u>336,504</u> |
| Cash and cash equivalents at end of year | | <u>\$ 385,049</u> | <u>\$ 311,409</u> |

【Attachment 6】 2025 Profit and Loss Appropriation Table

Anli International Co., Ltd
2025 Profit and Loss Appropriation Table

| Item | (NTD) Amount |
|---|-----------------|
| Unappropriated Earnings at beginning of period | 841,121,067 |
| Add: 2025 Net Profit After Tax | -29,706,180 |
| Minus: Legal Reserves | - |
| Minus: Special Reserves | -23,552,769 |
| Distributable net profit | 787,862,118 |
| Minus: cash dividend(Not distribute) | - |
| Unappropriated Retained Earnings at end of period | 787,862,118 |

IV 、 Appendix

【Appendix 1】 Shareholdings of All Directors

1. Total shares issued as of April 20, 2026:44,549,781 common shares
2. As of the date for suspending the share transfer for this shareholders meeting, April 20, 2026, the shareholding of each individual and entire directors stipulated in the shareholders roster is as follows:

| Title | Name | Date elected | Current Shareholding | |
|--|------------------------------------|--------------|----------------------|--------------------|
| | | | Shares | Shareholding ratio |
| Chairman | ANLI INTERNATIONAL LIMITED (SAMOA) | May 26, 2025 | 12,578,589 | 28.23% |
| Representative of ANLI INTERNATIONAL LIMITED (SAMOA) | Hsu Cheng-Kun | | 494,000 | 1.11% |
| Director | KUANGHE CO., LTD.(SAMOA) | May 26, 2025 | 3,962,979 | 8.90% |
| Representative of KUANGHE CO., LTD.(SAMOA) | Wu Ching-Song | | 120,000 | 0.27% |
| Director | Lin Chih-Kun | May 26, 2025 | - | - |
| Director | Lo Li-Wen | May 26, 2025 | - | - |
| Independent Director | Tsai Yi-Fen | May 26, 2025 | - | - |
| Independent Director | Hsieh Yin-Ling | May 26, 2025 | - | - |
| Independent Director | Huang Kuei-Rong | May 26, 2025 | | |
| Independent Director | Chen Ming-Zhang | May 26, 2025 | - | - |
| Total | | | 17,155,568 | 38.51% |