



達邁科技股份有限公司
TAIMIDE TECH. INC.

Stock Code: 3645

TAIMIDE TECH. INC.

2026 Annual General Shareholders' Meeting

Handbook

Meeting Format: Physical Shareholders' Meeting

Meeting Date: June 26, 2026 (Friday)

Meeting Location: No. 127, Section 3, Wende Road, Xinpu Township,
Hsinchu County

Notice to Readers

This English-version meeting agenda is a summary translation of the Chinese version. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

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One. Meeting Procedures

**TAIMIDE TECH. INC.
2026 Annual General Shareholders' Meeting**

- I. Call to Order
- II. Chairperson's Remarks
- III. Reports Matters
- IV. Ratification Matters
- V. Discussion Matters
- VI. Extempore Motions
- VII. Adjournment

Two. Meeting Agenda

TAIMIDE TECH. INC. Agenda for 2026 Annual General Shareholders' Meeting

Time: 9:00 a.m., June 26, 2026 (Friday)

Venue: 2nd Floor Conference Room, No. 127, Section 3, Wende Road, Xinqu Township, Hsinchu County

- I. Call to Order (reporting the total number of shares represented)
- II. Chairperson's Remarks
- III. Reports Matters
 1. The Company's 2025 Business Report.
 2. Audit Committee's Review Report on the 2025 Financial Statements.
 3. Report on the Distribution of Employees' and Directors' Remuneration for 2025.
- IV. Adoption Matters
 1. 2025 Business Report and Financial Statements.
 2. 2025 Earnings Distribution Proposal.
- V. Discussion Matters
 1. Approval of partial amendments to the Company's "Rules of Procedure for Shareholders' Meetings."
 2. Approval of partial amendments to the Company's "Procedures for Acquisition or Disposal of Assets."
- VI. Extempore Motions
- VII. Adjournment

I. Reports Matters

No. 1

Subject: The Company's 2025 Business Report is hereby submitted for acknowledgment.

Description: For the 2025 Business Report, please refer to pages 6-8 of this Handbook (Attachment 1).

No. 2

Subject: Audit Committee's Review Report on the 2025 Financial Statements is hereby submitted for acknowledgment.

Description: I. The Company's 2025 financial statements have been audited by CPAs Ya-Yun Chang and Su-Li Fang of Deloitte & Touche, who have issued an unqualified audit opinion. The financial statements, together with the Business Report and earnings distribution proposal, have been reviewed by the Audit Committee, which has issued its review report.

II. For the Audit Committee's review report, please refer to page 9 of this Handbook (Attachment 2).

No. 3

Subject: Report on the Distribution of Employees' and Directors' Remuneration for 2025 is hereby submitted for acknowledgment.

Description: I. The Company's net income before tax for 2025, prior to the deduction of employees' and directors' remuneration, amounted to NT\$291,988,796. Employees' remuneration of 10% totaling NT\$29,198,880 (including 48.90% allocated to non-managerial employees, totaling NT\$14,277,325) and directors' remuneration of 3% totaling NT\$8,759,664 are to be distributed in cash.

II. The aforementioned employees' and directors' remuneration has been recognized as an expense in 2025, and there is no material difference between the recognized expense amount and the amount proposed by the Board of Directors for distribution.

II. Ratification Matters

No. 1

(Proposed by the Board of Directors)

Subject: The 2025 Business Report and Financial Statements are hereby presented for ratification.

Description: I. The Company's 2025 financial statements were approved by the Board of Directors on March 6, 2026, and have been audited by CPAs Ya-Yun Chang and Su-Li Fang of Deloitte & Touche, who issued an unqualified audit opinion. The financial statements, together with the Business Report, have been reviewed by the Audit Committee.

II. Please refer to pages 6-8 (Attachment 1) and 10-28 (Attachment 3) of this Handbook for the 2025 Business Report, Independent Auditors' Report, and the aforementioned financial statements

Resolution:

No. 2

(Proposed by the Board of Directors)

Subject: The 2025 earnings distribution proposal is hereby presented for ratification.

Description: I. For the 2025 earnings distribution table, please refer to page 29 of this Handbook (Attachment 4).

II. It is proposed to distribute cash dividends of NT\$164,105,048 from the 2025 distributable earnings, at NT\$1.20 per share, rounded down to the nearest dollar, with fractional amounts aggregated and recorded as other income of the Company.

III. The Chairman is authorized to set the ex-dividend date, payment date and other related matters after the proposal is approved by the regular shareholders' meeting.

IV. If the number of outstanding shares is affected due to a change in the Company's capital stock, resulting in a change in the dividend distribution rate, it is proposed to request the regular shareholders' meeting to authorize the Chairman to handle the matter in accordance with the Company Act or related laws and regulations.

Resolution:

III. Discussion Matters

No. 1

(Proposed by the Board of Directors)

Subject: Partial amendments to the Company's "Rules of Procedure for Shareholders' Meetings."
Submitted for discussion.

Description: I. The amendments to the "Rules of Procedure for Shareholders' Meetings" are proposed in accordance with the Taiwan Stock Exchange letters Tai-Zheng-Zhi-Li No. 1120004167 dated March 17, 2023, and Tai-Zheng-Zhi-Li No. 1150002970 dated March 5, 2026.

II. Please refer to page 30 - 33 of this Handbook (Attachment 5) for a comparison of the current and amended provisions of the "Rules of Procedure for Shareholders' Meetings."

Resolution:

No. 2

(Proposed by the Board of Directors)

Subject: Partial amendments to the Company's "Procedures for Acquisition or Disposal of Assets."
Submitted for discussion.

Description: I. The amendments to the "Procedures for Acquisition or Disposal of Assets" are proposed in accordance with the Financial Supervisory Commission Order Jin-Guan-Zheng-Fa No. 1140383333 dated July 24, 2025.

II. Please refer to page 34 - 36 of this Handbook (Attachment 6) for a comparison of the current and amended provisions of the "Procedures for Acquisition or Disposal of Assets."

Resolution:

IV. Extempore Motions

V. Adjournment

Three. Attachments

I. 2025 Business Report

Attachment 1

I. Implementation results of business plan:

In 2025, the overall economic environment continued to be affected by geopolitical developments, policy adjustments by major economies, and uncertainties in international markets, bringing a certain degree of volatility and challenges to industry operations. Nevertheless, the Company continued to cultivate its core application markets, achieving modest revenue growth for the year.

Under such operating conditions, the Company adhered to its established business strategies, maintaining a focus on core products and existing application markets, while prudently responding to external environmental changes. The Company continued to review its production processes and resource allocation, enhanced equipment utilization efficiency through the promotion of digital operations, flexibly adjusted production capacity, and strengthened manufacturing cost control to maintain stable overall operations and improve operational efficiency.

The Company also places great emphasis on sustainable development and regulatory compliance. In accordance with relevant laws, regulations, and internal management systems, the Company continues to promote energy management, carbon emissions governance, and water resource management. These efforts include the gradual replacement of aging equipment, review of energy usage efficiency, and optimization of related management processes to reduce the environmental impact of its operations.

In summary, the Company's operating performance for 2025 is as follows:

Consolidated operating revenue amounted to NT\$2,373,234 thousand, representing an increase of 5.64% compared with the previous year; consolidated gross margin was 26.86%, and operating margin was 10.89%. Net income after tax was NT\$197,935 thousand, with earnings per share of NT\$1.54.

II. Budget execution status:

The Company's 2025 budget was approved by the Board of Directors; however, no financial forecast was publicly disclosed.

III. Financial position and profitability analysis

Unit: NT\$ thousand

Item		Year		
		2025	2024	Increase (Decrease) %
Financial receipts and expenditures	Net operating revenue	2,373,234	2,246,579	5.64%
	Operating gross profit	637,547	623,949	2.18%
	Profit or loss after tax	197,935	224,065	(11.66%)
Profitability	Return on assets (%)	4.46	5.11	—
	Return on equity (%)	6.26	7.69	—
	Operating profit to paid-in capital (%)	18.90	15.94	—
	Net profit after tax to paid-in capital (%)	17.92	17.22	—
	Net profit margin (%)	8.34	9.97	—
	Earnings per share (NT\$) (after tax)	1.54	1.79	—

IV. R&D overview:

Taimide continues to advance its product technology development, providing materials required for application markets such as mobile devices, automotive devices, and flexible displays. The Company delivers high-quality, high value-added solutions that enhance competitiveness and enable new applications for its customers. Taimide's research and development efforts primarily focus on the following four key areas:

- (I) PI films for FPC application:
 - 1. Ultra-thin, large and stable PI films: The increasing demand for high-density applications such as portable and wearable devices, AI smart integration, and Mini & Micro LEDs is bound to increase the demand for dimensional stability and thinness of flexible substrates.
 - 2. PI films for high frequency and high speed: For the advent of the 5G era, we continue to develop PFAS-free PI films that combine the low moisture absorption, low dielectric, and low signal loss with excellent high temperature resistance, dimensional stability, and mechanical and processing characteristics. In addition, we are developing a new generation of PI composite material formulation technology for hybrid LCP to support the digital high speed transmission of the B5G/6G millimeter wave generation and high frequency signal reception antenna application products to meet the advent of the new communication era.
 - 3. PI films for automotive: It is used in the electric vehicle industry for the key power battery packaging and battery power management systems (BMS) conduction connection with insulation materials and flexible board, mainly as an answer to the requirements for high reliability and lightweight.
- (II) PI films for optoelectronic applications:
 - 1. Transparent PI films: We continue to develop the key materials required by foldable screens, mainly used in foldable touch and cover, and the products are foldable mobile phones and other mobile information and communication devices.
 - 2. Advanced packaging tapes: We develop special tapes based on PI, which are suitable for grinding and thinning for advanced packaging processes of high-density semiconductors, heat resistance and viscosity reduction required for special processes (high temperature, sputtering, etc.), temporary tapes for high-density circuit board substrate processes and Mass Transfer of Micro LEDs, etc., and are designed and imported in a customized way by our customers.
- (III) PI films for functional applications other than FPC: Such as thick PI graphite film sintering with high heat flux, PI films with high thermal conductivity, etc., which are mainly used for heat dissipation of mobile information and communication devices and modules for in-vehicle heating and temperature control.
- (IV) PI materials for AI applications: Driven by the trend toward high-performance AI computing, PI materials have the potential to become key core materials for IC substrates. They are widely applied in high-density build-up dielectric layers, high-reliability adhesion and support structures, and protective layers to ensure signal integrity.

Looking ahead, the Company will continue to focus on high-performance polyimide (PI) film products as its core R&D direction, while more systematically advancing the accumulation of related technologies and applications. In alignment with market demand and operational priorities, the Company will progressively expand the depth of its R&D and product portfolio. We will continue to strengthen our core technological capabilities, enabling the Company to respond more effectively to rapid changes in the industry and to secure greater opportunities for growth.

In the face of dynamic global economic and industry conditions, the Company will uphold its principles of prudent management and continuous improvement. Through the collective efforts of all employees, we will move forward steadily amid change, striving toward a more resilient and competitive enterprise, and fulfilling the long-term support and expectations of our shareholders.

Chairman



Managerial Officers



Accounting Officer



II. Audit Committee's Review Report on the 2025 Financial Statements

Attachment 2

TAIMIDE TECH. INC. Audit Committee's review report

The 2025 financial statements of the Company (including the consolidated financial statements) prepared by the Board of Directors have been audited and attested by CPAs Ya-Yun Chang, Su-Li Feng from Deloitte Taiwan, who issued an independent auditors' report. The financial statements together with the business report, earnings distribution proposal have been reviewed and determined to be accurate by the Audit Committee. In accordance with Article 14 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this review report for your review.

To

The 2025 Annual Shareholders' Meeting of TAIMIDE TECH. INC.

TAIMIDE TECH. INC.

Convener of the Audit Committee: Chien-Ju Lin

March 6, 2026

III. Independent Auditors' Report

Independent Auditors' Report

To the Board of Directors and Shareholders of TAIMIDE TECH. INC.:

Audit opinions

We have audited the accompanying parent company only balance sheets of TAIMIDE TECH. INC. as of December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, changes in equity, and cash flows for the periods from January 1 to December 31, 2025 and 2024, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of TAIMIDE TECH. INC. as of December 31, 2025 and 2024, and its parent company only financial performance and parent company only cash flows for the periods from January 1 to December 31, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. Independently governed staff in the accounting firm that the CPAs belong to have followed moral regulations in honor of the profession of CPA and have remained independent of TAIMIDE TECH. INC. and fulfilled other responsibilities under the said regulations. 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 parent company only financial statements of TAIMIDE TECH. INC. for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the parent company only financial statements of TAIMIDE TECH. INC. for the year ended December 31, 2025 are stated as follows:

Authenticity of sales revenue

Due to the recovery in overall market demand during 2025, TAIMIDE TECH. INC. experienced significant differences in the growth rates of sales amounts to major customers in certain regions. Accordingly, sales revenue generated from such customers was considered a source of potential fraud risk. Therefore, we identified the authenticity of sales revenue from these customers as a key audit matter. In response to the above risk, we performed the following audit procedures with respect to such customers:

1. We obtained an understanding of, and tested, the relevant internal control systems and operating procedures over the sales transaction cycle to confirm and assess whether the related internal controls over sales transactions were designed and operating effectively.
2. From the detailed sales revenue records, using the aforementioned customers considered to present potential risk as the population, we selected samples for substantive testing and examined customer records and relevant external supporting documents to verify the authenticity of sales revenue. We also reviewed subsequent collections from such customers to determine whether any unusual circumstances existed.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

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

While preparing the parent company only financial statements, the management is responsible for also evaluating the ability of TAIMIDE TECH. INC. to continue with the operation and disclosing related matters and adopting the accounting basis for continued operation, among others. Unless the management intends to liquidate TAIMIDE TECH. INC. or discontinue operation or there are no other feasible solutions than liquidation or discontinued operation.

Those charged with governance, including the Audit Committee, are responsible for overseeing the financial reporting process of TAIMIDE TECH. INC.

Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. The term of "reasonable assurance" refers to high level of assurance. Nevertheless, the audit performed according to the Auditing Standards cannot guarantee the discovery of material misstatement in the parent company only financial statements. Misstatements can arise from fraud or error. Misstatements 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 the parent company only financial statements.

As part of an audit in accordance with the auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also performed the following work:

1. Identified and assessed the risks of material misstatement of the parent company only financial statements, whether due to fraud or error; designed and performed appropriate audit procedures responsive to those risks; and obtained sufficient and appropriate audit evidence to provide a basis for our audit 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. Obtained an understanding of internal control relevant to the audit as necessary to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of TAIMIDE TECH. INC..
3. Evaluated the appropriateness of accounting policies adopted by management and the reasonableness of accounting estimates and related disclosures made by management.
4. Based on the audit evidence obtained, concluded on the appropriateness of management's use of the going concern basis of accounting and whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of TAIMIDE TECH. INC. to continue as a going concern. In case where we consider that such events or circumstances have a material uncertainty, then relevant disclosure of the parent company only financial statements are required to be provided in our audit report to allow users of parent company only financial statements to be aware of such events or circumstances, 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 auditor's report. Future events or conditions, however, are likely to result in TAIMIDE TECH. INC. no longer capable of continuing with operation.
5. We evaluated the overall presentation, structure, and content of the parent company only financial statements, including the related notes, and whether the parent company only financial statements present fairly the underlying transactions and events.
6. We obtained sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within TAIMIDE TECH. INC. to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit of TAIMIDE TECH. INC.. 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 the governance units with statements that we have complied with relevant matters that may reasonably be thought to bear on our independence, and we have also communicated with the governance units on all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of auditors.

From the matters communicated with those charged with governance, we determined those matters that were of most significance in the audit of the parent company only financial statements of TAIMIDE TECH. INC. 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.

Deloitte Taiwan
CPA Ya-Yun Chang

CPA Su-Li Fang

Approval No. of the Financial Supervisory
Commission
Financial Management Certificate Audit Zi No.
1110348898

Approval No. of the Financial Supervisory
Commission
Financial Management Certificate VI Zi No.
0940161384

March 6, 2026

TAIMIDE TECH. INC.
Parent Company Only Balance Sheets
December 31, 2025 and 2024

Unit: Thousands of NTD

Code	Assets	December 31, 2025		December 31, 2024		Code	Liabilities and equity	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
	Current assets						Current liabilities				
1100	Cash and cash equivalents (Notes 4, 6 and 32)	\$ 432,819	9	\$ 354,868	8	2130	Contract liabilities - current (Notes 4 and 24)	\$ 91	-	\$ 13	-
1136	Financial assets at amortized cost - current (Notes 4, 8 and 31)					2170	Notes and accounts payable (Note 31)	69,708	1	106,927	2
		1,980	-	1,980	-	2206	Remuneration payable to employees and directors (Note 25)	37,959	1	35,604	1
1150	Notes receivable (Notes 4, 9 and 31)	-	-	1,947	-	2213	Payables for equipment (Note 31)	29,786	1	21,520	1
1170	Accounts receivable (Notes 4, 9, 24 and 31)	444,099	9	356,039	8	2219	Other payables (Notes 18, 31 and 32)	168,633	4	169,475	4
1180	Accounts receivable - related parties (Notes 4, 9, 24, 31 and 32)	303,788	7	434,199	9	2230	Current tax liabilities (Notes 4 and 26)	31,726	1	-	-
1210	Other receivables - related parties (Notes 31 and 32)	420	-	10	-	2250	Provisions - current (Notes 4 and 20)	3,477	-	-	-
1220	Current tax assets (Notes 4 and 26)	710	-	5,266	-	2280	Lease liabilities - current (Notes 4, 13 and 31)	15,643	-	15,423	-
130X	Inventories (Notes 4 and 10)	248,589	5	346,066	7	2321	Corporate bonds due or with put option exercisable within one year (Notes 4, 17 and 31)	-	-	248,051	5
1470	Other current assets (Notes 4 and 15)	44,657	1	44,938	1	2322	Long-term loans due within one year (Notes 16, 31 and 32)	256,824	5	343,326	7
11XX	Total current assets	1,477,062	31	1,545,313	33	2399	Other current liabilities (Notes 4, 19, 29 and 32)	4,887	-	14,434	-
	Non-current assets					21XX	Total current liabilities	618,734	13	954,773	20
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 4, 7 and 31)	489	-	475	-		Non-current liabilities				
1535	Financial assets at amortized cost - non-current (Notes 4, 8, 31 and 32)	16,923	1	16,923	1	2540	Long-term loans (Notes 17, 31 and 33)	711,585	15	675,806	14
1550	Investment accounted for using the equity method (Notes 4 and 11)	234,772	5	105,495	2	2580	Lease liabilities - non-current (Notes 4, 13 and 31)	63,957	2	79,569	2
1600	Property, plant and equipment (Notes 4, 5, 12 and 33)	2,738,029	58	2,927,983	62	2645	Deposits received	19	-	19	-
1755	Right-of-use assets (Notes 4 and 13)	75,010	2	90,316	2	25XX	Total non-current liabilities	775,561	17	755,394	16
1780	Intangible assets (Notes 4 and 14)	14,711	-	16,848	-		Total liabilities	1,394,295	30	1,710,167	36
1915	Prepayments for equipment	126,962	3	3,227	-	2XXX	Equity (Notes 4, 17, 22 and 23)				
1920	Refundable deposits	3,059	-	3,059	-	3110	Common stock capital	1,367,542	29	1,322,053	28
1975	Net defined benefit assets - non-current (Notes 4 and 21)	4,992	-	3,142	-	3200	Capital surplus	792,934	17	591,329	13
15XX	Total non-current assets	3,214,947	69	3,167,468	67		Retained earnings				
						3310	Legal reserve	303,642	6	279,983	6
						3320	Special reserve	579	-	2,635	-
						3350	Undistributed earnings	833,025	18	807,192	17
						3300	Total retained earnings	1,137,246	24	1,089,810	23
						3400	Other equity	(8)	-	(578)	-
						3XXX	Total equity	3,297,714	70	3,002,614	64
1XXX	Total assets	\$ 4,692,009	100	\$ 4,712,781	100		Total liabilities and equity	\$ 4,692,009	100	\$ 4,712,781	100

The accompanying notes are an integral part of the parent company only financial report.

Chairman: Sheng-Chang Wu

Managerial Officer: Chen-Ying Huang

Chief Accounting Officer: Tai-Tsun Chen

TAIMIDE TECH. INC.
Parent Company Only Statements of Comprehensive Income
From January 1 to December 31, 2025 and 2024

Unit: In thousands of NTD; except earnings per share in NTD

Code		2025		2024	
		Amount	%	Amount	%
4110	Total operating revenue	\$ 2,306,917	100	\$ 2,219,423	100
4170	Returns and discounts on sales	<u>9,626</u>	-	<u>7,670</u>	-
4100	Net operating revenue (Notes 4, 24 and 32)	2,297,291	100	2,211,753	100
5000	Operating costs (Notes 10, 25 and 32)	<u>1,585,835</u>	<u>69</u>	<u>1,574,988</u>	<u>71</u>
5900	Operating gross profit	711,456	31	636,765	29
5910	(Unrealized)Realized profit with subsidiaries	(<u>24,149</u>)	(<u>1</u>)	<u>13,900</u>	-
5950	Realized operating profit	<u>687,307</u>	<u>30</u>	<u>650,665</u>	<u>29</u>
	Operating expenses (Notes 9 and 25)				
6100	Selling expense	27,396	1	25,917	1
6200	Administrative expense	110,970	5	105,078	5
6300	Research and development expense	165,020	7	189,391	8
6450	Expected credit impairment losses (reversal gain)	<u>8</u>	-	(<u>4</u>)	-
6000	Total operating expense	<u>303,394</u>	<u>13</u>	<u>320,382</u>	<u>14</u>
6900	Net operating profit	<u>383,913</u>	<u>17</u>	<u>330,283</u>	<u>15</u>
	Non-operating income and expenses				
7100	Interest income (Note 25)	3,172	-	3,162	-
7010	Other income (Notes 25, 29 and 32)	13,312	-	31,236	1
7020	Other gain and loss (Note 25)	(1,928)	-	14,044	1

(Continued on next page)

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Code		2025		2024	
		Amount	%	Amount	%
7050	Financial costs (Notes 4 and 25)	(\$ 23,330)	(1)	(\$ 27,382)	(1)
7070	Share of loss of subsidiaries accounted for using the equity method	(121,109)	(5)	(113,066)	(5)
7000	Total non-operating income and expense	(129,883)	(6)	(92,006)	(4)
7900	Net profit before tax	254,030	11	238,277	11
7950	Income tax expense (Notes 4 and 26)	44,541	2	1,924	-
8200	Net profit for the year	209,489	9	236,353	11
	Other comprehensive income				
8310	Items not reclassified subsequently to profit or loss:				
8311	Remeasurement of defined benefit plans (Note 21)	1,358	-	240	-
8316	Unrealized valuation gain or loss on investments in equity instruments at fair value through other comprehensive income (Note 22)	14	-	8	-
8360	Items that may be reclassified subsequently to profit or loss:				
8380	Share of other comprehensive income of subsidiaries accounted for using the equity method (Note 22)	556	-	2,049	-
8300	Other comprehensive income for the year	1,928	-	2,297	-
8500	Total comprehensive income for the year	\$ 211,417	9	\$ 238,650	11
	Earnings per share (Note 27)				
9750	Basic	\$ 1.54		\$ 1.79	
9850	Diluted	\$ 1.53		\$ 1.76	

The accompanying notes are an integral part of the parent company only financial report.

Chairperson: Sheng-Chang Wu

Managerial Officer: Chen-Ying Huang

Accounting Officer: Tai-Tsun Chen

TAIMIDE TECH. INC.
Parent Company Only Statement of Changes in Equity
From January 1 to December 31, 2025 and 2024

Unit: Thousands of NTD

Code		Common stock capital		Retained earnings			Other equity		Total equity	
		Number of shares (in thousands)	Amount	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Exchange differences on translation of financial statements of foreign operations		Unrealized gain or loss on financial assets at fair value through other comprehensive income
A1	Balance at January 1, 2024	132,205	\$ 1,322,053	\$ 593,455	\$ 279,983	\$ 1,586	\$ 611,310	(\$ 2,632)	(\$ 3)	\$ 2,805,752
	Distribution of earnings for 2023									
B1	Legal reserve	-	-	-	-	-	-	-	-	-
B3	Provision of special reserve	-	-	-	-	1,049	(1,049)	-	-	-
B5	Cash dividends to shareholders	-	-	-	-	-	(39,662)	-	-	(39,662)
	Changes in other capital surplus:									
C17	Unclaimed dividends to shareholders after the statute of limitations	-	-	30	-	-	-	-	-	30
D1	Net profit for 2024	-	-	-	-	-	236,353	-	-	236,353
D3	Other comprehensive income for 2024	-	-	-	-	-	240	2,049	8	2,297
D5	Total comprehensive income for 2024	-	-	-	-	-	236,593	2,049	8	238,650
M7	Change in ownership interests in subsidiaries	-	-	(2,292)	-	-	-	-	-	(2,292)
N1	Share-based payment transaction	-	-	136	-	-	-	-	-	136
Z1	Balance at December 31, 2024	132,205	1,322,053	591,329	279,983	2,635	807,192	(583)	5	3,002,614
	Distribution of earnings for 2024									
B1	Legal reserve	-	-	-	23,659	-	(23,659)	-	-	-
B17	Reversal of special reserve	-	-	-	-	(2,056)	2,056	-	-	-
B5	Cash dividends to shareholders	-	-	-	-	-	(163,411)	-	-	(163,411)
	Changes in other capital surplus:									
C17	Unclaimed dividends to shareholders after the statute of limitations	-	-	38	-	-	-	-	-	38
D1	Net profit for 2025	-	-	-	-	-	209,489	-	-	209,489
D3	Other comprehensive income for 2025	-	-	-	-	-	1,358	556	14	1,928
D5	Total comprehensive income for 2025	-	-	-	-	-	210,847	556	14	211,417
I1	Conversion of convertible bonds	4,549	45,489	198,837	-	-	-	-	-	244,326
M7	Change in ownership interests in subsidiaries	-	-	1,950	-	-	-	-	-	1,950
N1	Share-based payment transaction	-	-	780	-	-	-	-	-	780
Z1	Balance as of December 31, 2025	136,754	\$ 1,367,542	\$ 792,934	\$ 303,642	\$ 579	\$ 833,025	(\$ 27)	\$ 19	\$ 3,297,714

The accompanying notes are an integral part of the parent company only financial report.

Chairman: Sheng-Chang Wu

Managerial Officer: Chen-Ying Huang

Chief Accounting Officer: Tai-Tsun Chen

TAIMIDE TECH. INC.
Parent Company Only Statements of Cash Flows
From January 1 to December 31, 2025 and 2024

Unit: Thousands of NTD

Code		2025	2024
	Cash flows from operating activities		
A10000	Net profit before tax for the year	\$ 254,030	\$ 238,277
A20010	Income and expense items		
A20100	Depreciation expense	327,471	334,509
A20200	Amortization expense	5,162	3,748
A20300	Expected credit impairment losses		
	(reversal gain)	8	(4)
A20400	Net loss (gain) on financial assets and liabilities at fair value through profit or loss	3,862	(1,014)
A20900	Financial cost	23,330	27,382
A21200	Interest income	(3,172)	(3,162)
A21900	Share-based payment remuneration cost	840	160
A22400	Share of loss of subsidiaries accounted for using the equity method	121,109	113,066
A22500	Loss on disposal of property, plant and equipment	152	2,366
A23700	Reversal gain on inventory write-down	(24,960)	(38,342)
A23900	Unrealized (Realized) profit with subsidiaries	24,149	(13,900)
A24100	Net gain on foreign exchange	(22,990)	(6,757)
A24200	Loss on repurchase or redemption of corporate bonds	14	6,583
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	1,947	23,126
A31150	Accounts receivable	(63,930)	(121,003)
A31160	Accounts receivable - related parties	130,411	(275,137)
A31190	Other receivables - related parties	(410)	-
A31200	Inventories	122,437	131,887
A31240	Other current assets	521	127
A31990	Net defined benefit assets	(492)	(2,549)
A32110	Financial liabilities held for trading	(3,966)	-
A32125	Contract liabilities	78	-
A32150	Notes and accounts payable	(37,974)	56,858
A32180	Other payables	(1,001)	38,106
A32200	Provisions	3,477	-
A32230	Other current liabilities	(9,547)	(20,785)
A32990	Remuneration payable to employees and directors	<u>2,355</u>	<u>35,604</u>
A33000	Net cash inflows from operations	852,911	529,146

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Code		2025	2024
A33100	Interest received	\$ 3,186	\$ 3,183
A33300	Interest paid	(22,612)	(19,349)
A33500	Income tax paid	(8,259)	(17,451)
AAAA	Net cash in-flows from operating activities	<u>825,226</u>	<u>495,529</u>
	Cash flows from investing activities		
B00050	Disposal of financial assets at amortized cost	-	3,646
B01800	Acquisition of long-term equity investments accounted for using the equity method	(272,089)	(97,936)
B02700	Purchase of property, plant and equipment	(114,316)	(146,464)
B02800	Disposal of property, plant and equipment	-	35
B04500	Purchase of intangible asset	(3,025)	(14,273)
B07100	Increase in prepayments for equipment	(123,735)	-
B07200	Decrease in prepayments for equipment	-	<u>4,664</u>
BBBB	Net cash outflows from investing activities	<u>(513,165)</u>	<u>(250,328)</u>
	Cash flows from financing activities		
C00100	Increase in short-term loans	570,000	10,000
C00200	Decrease in short-term loans	(570,000)	(10,000)
C01300	Repayment of corporate bonds	(4,200)	(349,700)
C01600	Borrowing of long-term loans	480,000	420,000
C01700	Repayment of long-term loans	(530,723)	(227,528)
C04020	Repayment of principal for lease liabilities	(15,429)	(15,149)
C04500	Cash dividends to shareholders	(163,411)	(39,662)
C09900	Unclaimed dividends to shareholders after the statute of limitations	<u>38</u>	<u>30</u>
CCCC	Net cash outflows from financing activities	<u>(233,725)</u>	<u>(212,009)</u>
DDDD	Effect of exchange rate changes on cash and cash equivalents	<u>(385)</u>	<u>2,135</u>
EEEE	Net increase in cash and cash equivalents	77,951	35,327
E00100	Balance of cash and cash equivalents at the beginning of the year	<u>354,868</u>	<u>319,541</u>
E00200	Balance of cash and cash equivalents at the end of the year	<u>\$ 432,819</u>	<u>\$ 354,868</u>

The accompanying notes are an integral part of the parent company only financial report.

Chairman: Sheng-Chang Wu Managerial Officer: Chen-Ying Huang Chief Accounting Officer: Tai-Tsun Chen

Declaration of Consolidated Financial Statements of Affiliated Enterprises

We hereby declare that, for the year ended December 31, 2025 (January 1 to December 31, 2024), the companies required to be included in the consolidated financial statements of affiliated enterprises of the Company under the Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises are identical to those required to be included in the consolidated financial statements of parent and subsidiary companies prepared in accordance with IFRS 10 Consolidated Financial Statements. In addition, the relevant information required to be disclosed in the consolidated financial statements of affiliated enterprises has been fully disclosed in the aforementioned consolidated financial statements of parent and subsidiary companies. Accordingly, no separate consolidated financial statements of affiliated enterprises have been prepared.

Declared by

Company name: TAIMIDE TECH. INC.

Person in Charge: Sheng-Chang Wu

March 6, 2026

Independent Auditors' Report

To the Board of Directors and Shareholders of TAIMIDE TECH. INC.:

Audit opinions

We have audited the accompanying consolidated balance sheets of TAIMIDE TECH. INC. and its subsidiaries as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity, and cash flows for the years from January 1 to December 31, 2025 and 2024, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of TAIMIDE TECH. INC. and its subsidiaries as of December 31, 2025 and 2024, and their consolidated financial performance and consolidated cash flows for the years from January 1 to December 31, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretation Bulletins as endorsed and issued into effect by the Financial Supervisory Commission.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. Personnel of the accounting firm to which we belong who are subject to independence requirements have remained independent of TAIMIDE TECH. INC. and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and have fulfilled their other ethical responsibilities under that Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of TAIMIDE TECH. INC. and its subsidiaries for the year 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters relating to the consolidated financial statements of TAIMIDE TECH. INC. and its subsidiaries for the year 2025 are described as follows:

Authenticity of sales revenue

Due to the recovery in overall market demand during 2025, significant differences were noted in the growth rates of sales amounts to major customers of TAIMIDE TECH. INC. and its subsidiaries in certain regions. Accordingly, sales revenue derived from such customers was considered a potential source of fraud risk and was therefore determined to be a key audit matter. In response to the above risk, we performed the following audit procedures with respect to such customers:

1. We obtained an understanding of, and tested, the relevant internal control systems and operating procedures over the sales transaction cycle to confirm and assess whether the related internal controls over sales transactions were designed and operating effectively.
2. From the detailed sales revenue records, using the aforementioned customers considered to present potential risk as the population, we selected samples for substantive testing and examined customer records and relevant external supporting documents to verify the authenticity of sales revenue. We also reviewed subsequent collections from such customers to determine whether any unusual circumstances existed.

Other Matters

TAIMIDE TECH. INC. has also prepared its standalone financial statements for the years ended 2025 and 2024, on which we have issued an unmodified audit opinion, for reference.

Responsibilities of Management Level 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 IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the R.O.C., and for necessary 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.

While preparing the consolidated financial statements, the management is responsible for also evaluating the ability of TAIMIDE TECH. INC. and its subsidiaries to continue with the operation and disclosing related matters and adopting the accounting basis for continued operation, among others. Unless the management intends to liquidate TAIMIDE TECH. INC. and its subsidiaries or discontinue operation or there are no other actually feasible solutions than liquidation or discontinued operation.

Those charged with governance, including the Audit Committee, are responsible for overseeing the financial reporting process of TAIMIDE TECH. INC. and its subsidiaries.

Auditor's 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. The term of "reasonable assurance" refers to high level of assurance. Nevertheless, the audit performed according to the Auditing Standards cannot guarantee the discovery of material misstatement in the consolidated financial statements. Misstatements can arise from fraud or error. Misstatements 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 the consolidated financial statements.

As part of an audit in accordance with the auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also performed the following work:

1. Identified and assessed the risks of material misstatement of the consolidated financial statements, whether due to fraud or error; designed and performed appropriate audit procedures responsive to those risks; and obtained sufficient and appropriate audit evidence 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. Obtained 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 internal control of TAIMIDE TECH. INC. and its subsidiaries.
3. Evaluated the appropriateness of accounting policies adopted by management and the reasonableness of accounting estimates and related disclosures made by management.
4. Based on the audit evidence obtained, concluded on the appropriateness of management's use of the going concern basis of accounting and whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of TAIMIDE TECH. INC. and its subsidiaries to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. Future events or conditions, however, are likely to result in TAIMIDE TECH. INC. and its subsidiaries no longer capable of continuing with operation.
5. Evaluated the overall presentation, structure, and content of the consolidated financial statements, including the related notes, and whether the consolidated financial statements represent the underlying transactions and events fairly.
6. Obtained sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within TAIMIDE TECH. INC. and its subsidiaries to express an opinion on the consolidated

financial statements. We are responsible for the direction, supervision and performance of the audit of TAIMIDE TECH. INC. and its subsidiaries. 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 the governance units with statements that we have complied with relevant matters that may reasonably be thought to bear on our independence, and we have also communicated with the governance units on all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of auditors.

From the matters communicated with those charged with governance, we determined those matters that were of most significance in the audit of the consolidated financial statements of TAIMIDE TECH. INC. and its subsidiaries for the year 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.

Deloitte Taiwan
CPA Ya-Yun Chang

CPA Su-Li Fang

Approval No. of the Financial Supervisory
Commission
Financial Management Certificate Audit Zi No.
1110348898

Approval No. of the Financial Supervisory
Commission
Financial Management Certificate VI Zi No.
0940161384

March 6, 2026

TAIMIDE TECH. INC. and Subsidiaries
Consolidated Balance Sheets
December 31, 2025 and 2024

Unit: Thousands of NTD

Code	Assets	December 31, 2025		December 31, 2024		Code	Liabilities and equity	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
	Current assets						Current liabilities				
1100	Cash and cash equivalents (Notes 4, 6 and 31)	\$ 575,168	11	\$ 427,383	9	2100	Short-term loans (Notes 16, 31 and 33)	\$ 105,000	2	\$ 120,000	2
1136	Financial assets at amortized cost - current					2130	Contract liabilities - current (Notes 4 and 24)	1,667	-	3,646	-
	(Notes 4, 8, and 31)	11,980	-	11,980	-	2170	Notes and accounts payable (Notes 31 and 32)	71,657	1	108,877	2
1150	Notes receivable (Notes 4, 9 and 31)	179,283	4	206,113	4	2206	Remuneration payable to employees and directors (Note 25)	37,959	1	35,604	1
1170	Accounts receivable (Notes 4, 9, 25, 30 and 31)	502,806	10	513,957	10	2213	Payables for equipment (Note 31)	35,687	1	21,673	-
1220	Current tax assets (Notes 4 and 26)	710	-	5,266	-	2219	Other payables (Notes 18 and 31)	192,491	4	189,814	4
130X	Inventories (Notes 4 and 10)	331,854	7	439,429	9	2230	Current tax liabilities (Notes 4 and 26)	33,280	1	-	-
1470	Other current assets (Notes 4, 15, 31 and 32)	81,041	2	68,848	2	2250	Provisions - current (Notes 4 and 20)	3,477	-	-	-
11XX	Total current assets	1,682,842	34	1,672,976	34	2280	Lease liabilities - current (Notes 4, 13 and 31)	23,334	-	22,598	1
	Non-current assets					2321	Corporate bonds due or with put option exercisable within one year (Notes 4, 17 and 32)	-	-	248,051	5
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 4, 7 and 31)	489	-	475	-	2322	Long-term loans due within one year (Notes 16, 31 and 33)	273,089	6	359,090	7
1535	Financial assets at amortized cost - non-current (Notes 4, 8, 31 and 33)	16,923	-	16,923	-	2399	Other current liabilities (Notes 4, 19, 31 and 32)	5,643	-	15,198	-
1600	Property, plant and equipment (Notes 4, 5, 12 and 33)	2,916,378	59	3,090,710	62	21XX	Total current liabilities	783,284	16	1,124,551	22
1755	Right-of-use assets (Notes 4 and 13)	127,183	3	145,589	3		Non-current liabilities				
1780	Intangible assets (Notes 4 and 14)	17,421	-	19,885	1	2540	Long-term loans (Notes 16, 31 and 33)	742,967	15	699,453	14
1915	Prepayments for equipment	183,223	4	6,148	-	2580	Lease liabilities - non-current (Notes 4, 13 and 31)	112,184	2	131,210	3
1920	Refundable deposits	5,097	-	5,072	-	2645	Deposits received	19	-	19	-
1975	Net defined benefit assets (Notes 4 and 21)	4,992	-	3,142	-	25XX	Total non-current liabilities	855,170	17	830,682	17
15XX	Total non-current assets	3,271,706	66	3,287,944	66	2XXX	Total liabilities	1,638,454	33	1,955,233	39
							Equity attributable to owners of the Company (Notes 4, 17, 22, 23 and 28)				
						3110	Common stock capital	1,367,542	28	1,322,053	27
						3200	Capital surplus	792,934	16	591,329	12
							Retained earnings				
						3310	Legal reserve	303,642	6	279,983	6
						3320	Special reserve	579	-	2,635	-
						3350	Undistributed earnings	833,025	17	807,192	16
						3300	Total retained earnings	1,137,246	23	1,089,810	22
						3400	Other equity	(8)	-	(578)	-
							Total owners' equity of the Company	3,297,714	67	3,002,614	61
						31XX					
						36XX	Non-controlling interests (Notes 4, 22 and 28)	18,380	-	3,073	-
						3XXX	Total equity	3,316,094	67	3,005,687	61
1XXX	Total assets	\$ 4,954,548	100	\$ 4,960,920	100		Total liabilities and equity	\$ 4,954,548	100	\$ 4,960,920	100

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

Chairman: Sheng-Chang Wu

Managerial Officer: Chen-Ying Huang

Chief Accounting Officer: Tai-Tsun Chen

TAIMIDE TECH. INC. and Subsidiaries
Consolidated Statements of Comprehensive Income
From January 1 to December 31, 2025 and 2024

Unit: In thousands of NTD; except earnings per share in NTD

Code		2025		2024	
		Amount	%	Amount	%
4110	Total operating revenue	\$ 2,383,288	100	\$ 2,256,087	100
4170	Returns and discounts on sales	<u>10,054</u>	-	<u>9,508</u>	-
4100	Net operating revenue (Notes 4, 24 and 32)	2,373,234	100	2,246,579	100
5000	Operating costs (Notes 10, 25 and 32)	<u>1,735,687</u>	<u>73</u>	<u>1,622,630</u>	<u>72</u>
5900	Operating gross profit	<u>637,547</u>	<u>27</u>	<u>623,949</u>	<u>28</u>
	Operating expenses (Notes 9 and 25)				
6100	Selling expense	56,867	3	70,429	3
6200	Administrative expense	125,281	5	119,304	6
6300	Research and development expense	196,932	8	223,205	10
6450	Expected credit impairment losses (reversal gain)	(<u>44</u>)	-	<u>204</u>	-
6000	Total operating expense	<u>379,036</u>	<u>16</u>	<u>413,142</u>	<u>19</u>
6900	Net operating profit	<u>258,511</u>	<u>11</u>	<u>210,807</u>	<u>9</u>
	Non-operating income and expenses				
7100	Interest income (Note 25)	4,707	-	3,827	-
7010	Other income (Notes 25, 29 and 32)	13,031	-	31,542	1
7020	Other gain and loss (Note 25)	(2,035)	-	14,534	1
7050	Financial costs (Note 25)	(<u>29,038</u>)	(<u>1</u>)	(<u>32,955</u>)	(<u>1</u>)
7000	Total non-operating income and expense	(<u>13,335</u>)	(<u>1</u>)	<u>16,948</u>	<u>1</u>
7900	Net profit before tax	245,176	10	227,755	10
7950	Income tax expense (Notes 4 and 26)	<u>47,241</u>	<u>2</u>	<u>3,690</u>	-
8200	Net profit for the year	<u>197,935</u>	<u>8</u>	<u>224,065</u>	<u>10</u>

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Code		2025		2024	
		Amount	%	Amount	%
	Other comprehensive income				
8310	Items not reclassified				
	subsequently to profit or loss:				
8311	Remeasurement of defined				
	benefit plans (Note 21)	\$ 1,358	-	\$ 240	-
8316	Unrealized valuation gain or				
	loss on investments in				
	equity instruments at fair				
	value through other				
	comprehensive income				
	(Note 22)	14	-	8	-
8360	Items that may be reclassified				
	subsequently to profit or loss:				
8361	Exchange differences on				
	translation of the				
	financial statements of				
	foreign operations (Note				
	22)	556	-	2,049	-
8300	Other comprehensive				
	income for the year	1,928	-	2,297	-
8500	Total comprehensive income for the				
	year	\$ 199,863	8	\$ 226,362	10
	Net profit (loss) attributable to:				
8610	Owners of the Company	\$ 209,489	9	\$ 236,353	11
8620	Non-controlling interests	(11,554)	(1)	(12,288)	(1)
8600		\$ 197,935	8	\$ 224,065	10
	Total comprehensive income attributable				
	to:				
8710	Owners of the Company	\$ 211,417	9	\$ 238,650	11
8720	Non-controlling interests	(11,554)	(1)	(12,288)	(1)
8700		\$ 199,863	8	\$ 226,362	10
	Earnings per share (Note 27)				
9750	Basic	\$ 1.54		\$ 1.79	
9850	Diluted	\$ 1.53		\$ 1.76	

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

Chairman: Sheng-Chang Wu

Managerial Officer: Chen-Ying Huang

Chief Accounting Officer: Tai-Tsun Chen

TAIMIDE TECH. INC. and Subsidiaries
Consolidated Statements of Changes in Equity
From January 1 to December 31, 2025 and 2024

Unit: Thousands of NTD

		Equity attributable to owners of the Company					Other equity					
		Common stock capital		Retained earnings			Exchange differences on translation of financial statements of foreign operations	Unrealized gain or loss on financial assets at fair value through other comprehensive income	Total	Non-controlling interests	Total equity	
Code		Number of shares (in thousands)	Amount	Capital surplus	Legal reserve	Special reserve	Undistributed earnings					
A1	Balance at January 1, 2024	132,205	\$ 1,322,053	\$ 593,455	\$ 279,983	\$ 1,586	\$ 611,310	(\$ 2,632)	(\$ 3)	\$ 2,805,752	\$ 10,821	\$ 2,816,573
	Distribution of earnings for 2023											
B1	Legal reserve	-	-	-	-	-	-	-	-	-	-	-
B3	Provision of special reserve	-	-	-	-	1,049	(1,049)	-	-	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(39,662)	-	-	(39,662)	-	(39,662)
	Changes in other capital surplus:											
C17	Unclaimed dividends to shareholders after the statute of limitations	-	-	30	-	-	-	-	-	30	-	30
D1	Net profit (loss) for 2024	-	-	-	-	-	236,353	-	-	236,353	(12,288)	224,065
D3	Other comprehensive income for 2024	-	-	-	-	-	240	2,049	8	2,297	-	2,297
D5	Total comprehensive income for 2024	-	-	-	-	-	236,593	2,049	8	238,650	(12,288)	226,362
M7	Change in ownership interests in subsidiaries	-	-	(2,292)	-	-	-	-	-	(2,292)	2,292	-
N1	Share-based payment transaction	-	-	136	-	-	-	-	-	136	184	320
O1	Non-controlling interests	-	-	-	-	-	-	-	-	-	2,064	2,064
Z1	Balance at December 31, 2024	132,205	1,322,053	591,329	279,983	2,635	807,192	(583)	5	3,002,614	3,073	3,005,687
	Distribution of earnings for 2024											
B1	Legal reserve	-	-	-	23,659	-	(23,659)	-	-	-	-	-
B17	Reversal of special reserve	-	-	-	-	(2,056)	2,056	-	-	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	-	(163,411)	-	-	(163,411)	-	(163,411)
	Changes in other capital surplus											
C17	Unclaimed dividends to shareholders after the statute of limitations	-	-	38	-	-	-	-	-	38	-	38
D1	Net profit (loss) for 2025	-	-	-	-	-	209,489	-	-	209,489	(11,554)	197,935
D3	Other comprehensive income for 2025	-	-	-	-	-	1,358	556	14	1,928	-	1,928
D5	Total comprehensive income for 2025	-	-	-	-	-	210,847	556	14	211,417	(11,554)	199,863
I1	Conversion of convertible bonds	4,549	45,489	198,837	-	-	-	-	-	244,326	-	244,326
M7	Change in ownership interests in subsidiaries	-	-	1,950	-	-	-	-	-	1,950	(1,950)	-
N1	Share-based payment transaction	-	-	780	-	-	-	-	-	780	900	1,680
O1	Non-controlling interests	-	-	-	-	-	-	-	-	-	27,911	27,911
Z1	Balance as of December 31, 2025	136,754	\$ 1,367,542	\$ 792,934	\$ 303,642	\$ 579	\$ 833,025	(\$ 27)	\$ 19	\$ 3,297,714	\$ 18,380	\$ 3,316,094

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

Chairman: Sheng-Chang Wu

Managerial Officer: Chen-Ying Huang

Chief Accounting Officer: Tai-Tsun Chen

TAIMIDE TECH. INC. and Subsidiaries
Consolidated Statement of Cash Flows
From January 1 to December 31, 2025 and 2024

Unit: Thousands of NTD

Code		2025	2024
	Cash flows from operating activities		
A10000	Net profit before tax for the year	\$ 245,176	\$ 227,755
A20010	Income and expense items		
A20100	Depreciation expense	368,184	377,966
A20200	Amortization expense	5,984	4,414
A20300	Expected credit impairment losses (reversal gain)	(44)	204
A20400	Net loss (gain) on financial assets and liabilities at fair value through profit or loss	3,862	(1,014)
A20900	Financial cost	29,038	32,955
A21200	Interest income	(4,707)	(3,827)
A21900	Share-based payment remuneration cost	1,680	320
A22500	Loss on disposal of property, plant and equipment	474	2,366
A23700	Reversal gain on inventory write-down	(16,804)	(36,013)
A24100	Net gain on foreign exchange	(23,462)	(7,175)
A24200	Loss on repurchase or redemption of corporate bonds	14	6,583
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	26,830	(130,984)
A31150	Accounts receivable	35,271	(185,760)
A31200	Inventories	124,375	77,027
A31240	Other current assets	(11,684)	(3,602)
A31990	Net defined benefit assets	(492)	(2,549)
A32110	Financial liabilities held for trading	(3,966)	-
A32125	Contract liabilities	(1,979)	246
A32150	Notes and accounts payable	(37,973)	57,438
A32180	Other payables	2,622	45,068
A32200	Provisions	3,477	-
A32230	Other current liabilities	(9,555)	(20,597)
A32990	Remuneration payable to employees and directors	<u>2,355</u>	<u>35,604</u>
A33000	Net cash inflows from operations	738,676	476,425
A33100	Interest received	4,452	3,524
A33300	Interest paid	(28,423)	(24,856)
A33500	Income tax paid	(<u>9,405</u>)	(<u>19,243</u>)
AAAA	Net cash in-flows from operating activities	<u>705,300</u>	<u>435,850</u>

(Continued on next page)

(Continued from previous page)

Code		2025	2024
	Cash flows from investing activities		
B00050	Disposal of financial assets at amortized cost	\$ -	\$ 3,646
B02700	Purchase of property, plant and equipment	(157,144)	(153,488)
B02800	Disposal of property, plant and equipment	-	35
B03700	Increase in refundable deposits	(25)	(28)
B04500	Purchase of intangible asset	(3,520)	(17,050)
B07100	Increase in prepayments for equipment	(177,075)	-
B07200	Decrease in prepayments for equipment	-	<u>5,921</u>
BBBB	Net cash outflows from investing activities	(<u>337,764</u>)	(<u>160,964</u>)
	Cash flows from financing activities		
C00100	Increase in short-term loans	1,075,000	445,000
C00200	Decrease in short-term loans	(1,090,000)	(430,000)
C01300	Repayment of corporate bonds	(4,200)	(349,700)
C01600	Borrowing of long-term loans	504,000	420,000
C01700	Repayment of long-term loans	(546,487)	(243,867)
C04020	Repayment of principal for lease liabilities	(22,737)	(22,243)
C04500	Cash dividends to shareholders	(163,411)	(39,662)
C05800	Changes in non-controlling interests	27,911	2,064
C09900	Unclaimed dividends to shareholders after the statute of limitations	<u>38</u>	<u>30</u>
CCCC	Net cash outflows from financing activities	(<u>219,886</u>)	(<u>218,378</u>)
DDDD	Effect of exchange rate changes on cash and cash equivalents	<u>135</u>	<u>4,242</u>
EEEE	Net increase in cash and cash equivalents	147,785	60,750
E00100	Balance of cash and cash equivalents at the beginning of the year	<u>427,383</u>	<u>366,633</u>
E00200	Balance of cash and cash equivalents at the end of the year	<u>\$ 575,168</u>	<u>\$ 427,383</u>

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

Chairman: Sheng-Chang Wu

Managerial Officer: Chen-Ying Huang

Chief Accounting Officer: Tai-Tsun Chen

IV. 2025 Earnings Distribution Table

Attachment 4

TAIMIDE TECH. INC. 2025 Earnings Distribution Table

Unit: NT\$

Undistributed earnings at the beginning of the period		622,178,429
Remeasurement of defined benefit plans included in retained earnings	1,357,535	
Undistributed earnings after adjustment		623,535,964
Net profit for the period	209,488,700	
Provision of legal reserve (10%)	(21,084,624)	
Reversal of special reserve as required by law	570,429	
Distributable earnings for the period		812,510,469
Distribution items		
Cash dividends per share (NT\$1.20/Share)	(164,105,048)	
Undistributed earnings at the end of the period		648,405,421

Note: Cash dividends are calculated based on 136,754,207 outstanding shares as of February 28, 2026.

If the number of outstanding shares is affected due to a change in the Company's capital stock, resulting in a change in the dividend distribution rate, it is proposed to request the regular shareholders' meeting to authorize the Chairman to handle the matter in accordance with the Company Act or related laws and regulations.

Chairman



Managerial Officers



Accounting Officer



V. Comparison Table of Amendments to the Rules of Procedure for Shareholders' Meetings

Attachment 5

Provision before amendments	Provision after amendments	Description
<p>Article 3: Unless otherwise provided by law, the Board of Directors shall convene the shareholders' meetings of the Company.</p> <p>The Board of Directors shall resolve any change in the format of convening a shareholders' meeting of the Company, and shall make such a resolution at the latest prior to the mailing of the notice of the shareholders' meeting.</p> <p>The Company shall send the notice of the shareholders' meeting, the proxy form, and the subject and explanatory materials of the proposals for adoption, discussion, and election or dismissal of directors to the Market Observation Post System (MOPS) 30 days prior to the regular shareholders' meeting or 15 days prior to the special shareholders' meeting. 21 days before a regular shareholders' meeting or 15 days before a special shareholders' meeting, the electronic versions of the shareholders' meeting handbook and supplementary materials of the meeting shall be prepared and uploaded to the Market Observation Post System. However, if the Company has a paid-in capital of NT\$10 billion or more as of the end of the most recent fiscal year, or if the shareholding of foreign and Mainland shareholders as recorded in the shareholders' roster for the annual shareholders' meeting</p>	<p>Article 3: Unless otherwise provided by law, the Board of Directors shall convene the shareholders' meetings of the Company.</p> <p><u>When the Company convenes a virtual shareholders' meeting, unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, such method shall be expressly set forth in the Articles of Incorporation and resolved by the Board of Directors. In addition, the convening of a virtual shareholders' meeting shall be approved by a resolution adopted at a Board meeting attended by at least two-thirds of the directors and with the consent of a majority of the directors present.</u></p> <p>The Board of Directors shall resolve any change in the format of convening a shareholders' meeting of the Company, and shall make such a resolution at the latest prior to the mailing of the notice of the shareholders' meeting.</p> <p>The Company shall, at least 30 days prior to a regular shareholders' meeting or 15 days prior to a special shareholders' meeting, prepare electronic files of the notice of the shareholders' meeting, proxy forms, the subject matters and explanatory materials of proposals for ratification, discussion, and the election or dismissal of directors, <u>as well as the shareholders' meeting handbook and supplementary meeting materials</u>, and upload them to the Market Observation Post System (MOPS). <u>The company shall, 21 days before a regular shareholders' meeting or 15 days before a special shareholders' meeting, the electronic versions of the shareholders' meeting handbook and supplementary materials of the meeting shall be prepared and uploaded to the Market Observation Post System. However, if the Company has a paid-in capital of NT\$10 billion or more as of the end of the most</u></p>	<p>Amended in accordance with the Taiwan Stock Exchange letters Tai-Zheng-Zhi-Li No. 1120004167 and No. 1150002970.</p>

Provision before amendments	Provision after amendments	Description
<p>in the most recent fiscal year has reached 30% or more, the electronic transmission of the aforementioned electronic file shall be completed 30 days before the convening of the regular shareholders' meeting. The meeting handbook and supplementary materials of the meeting should be made available to shareholders 15 days before the shareholders' meeting, and are exhibited on the premises of the Company and the professional stock affairs agency appointed by the Company, and are distributed on-site in the shareholders' meeting.</p> <p>(Hereinafter omitted)</p>	<p>recent fiscal year, or if the shareholding of foreign and Mainland shareholders as recorded in the shareholders' roster for the annual shareholders' meeting in the most recent fiscal year has reached 30% or more, the electronic transmission of the aforementioned electronic file shall be completed 30 days before the convening of the regular shareholders' meeting. The meeting handbook and supplementary materials of the meeting should be made available to shareholders 15 days before the shareholders' meeting, and are exhibited on the premises of the Company and the professional stock affairs agency appointed by the Company, and are distributed on-site in the shareholders' meeting.</p> <p>(Hereinafter omitted)</p>	
<p>Article 6-1: (For a video shareholders' meeting, matters to be included in the notice of the meeting)</p> <p>The Company shall set forth the following in the notice of shareholders' meeting when convening a shareholders' meeting by video means:</p> <p>I. The way shareholders participate in the video conference and exercise their rights.</p> <p>II. The handling of obstacles to the video conferencing platform or video participation due to natural disasters, events or other force majeure circumstances shall include at least the following:</p> <p>(I) The time when the aforementioned obstacles continue and cannot be removed, and the date when the meeting must be postponed or reconvened.</p> <p>(II) Shareholders who have not registered to participate in the original meeting by video conference shall not participate in the postponed or reconvened meeting.</p> <p>(III) If a video-assisted shareholders' meeting cannot be reconvened by video conference, the shareholders' meeting shall continue if the total number of shares present reaches the legal quota for the shareholders' meeting after deducting the number of shares attending the shareholders' meeting by video conference, and the</p>	<p>Article 6-1: (For a video shareholders' meeting, matters to be included in the notice of the meeting)</p> <p>The Company shall set forth the following in the notice of shareholders' meeting when convening a shareholders' meeting by video means:</p> <p>I. The way shareholders participate in the video conference and exercise their rights.</p> <p>II. The handling of obstacles to the video conferencing platform or video participation due to natural disasters, events or other force majeure circumstances shall include at least the following:</p> <p>(I) The time when the aforementioned obstacles continue and cannot be removed, and the date when the meeting must be postponed or reconvened.</p> <p>(II) Shareholders who have not registered to participate in the original meeting by video conference shall not participate in the postponed or reconvened meeting.</p> <p>(III) If a video-assisted shareholders' meeting cannot be reconvened by video conference, the shareholders' meeting shall continue if the total number of shares present reaches the legal quota for the shareholders' meeting after deducting the number of shares attending the shareholders' meeting by video conference, and the</p>	<p>Amended in accordance with the Taiwan Stock Exchange letter Tai-Zheng-Zhi-Li No. 1120004167.</p>

Provision before amendments	Provision after amendments	Description
<p>number of shares attending the shareholders' meeting by video conference shall be counted in the total number of shares present for the shareholders' meeting, and shall be deemed abstain from all proposals for that shareholders' meeting.</p> <p>(IV) In the event that the results of all motions have been announced and no extempore motion has been made, the handling method.</p> <p>III. The Company shall convene a shareholders' meeting by video conference and shall state the appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video conference.</p>	<p>number of shares attending the shareholders' meeting by video conference shall be counted in the total number of shares present for the shareholders' meeting, and shall be deemed abstain from all proposals for that shareholders' meeting.</p> <p>(IV) In the event that the results of all motions have been announced and no extempore motion has been made, the handling method.</p> <p>III. The Company shall convene a shareholders' meeting by video conference and shall state the appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video conference.</p> <p><u>Except as otherwise provided in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with access equipment and necessary assistance, and shall specify the period during which shareholders may apply to the Company and other relevant matters requiring attention.</u></p>	
<p>Article 13: (The foregoing omitted) Vote monitoring and counting personnel for the voting on proposals shall be appointed by the chair, provided all scrutineers be shareholders of the Company.</p>	<p>Article 13: (The foregoing omitted) Vote monitoring and counting personnel for the voting on proposals shall be appointed by the chair, provided all scrutineers be shareholders of the Company.</p> <p><u>Where the shareholders' meeting includes a proposal for the election of directors with more candidates than the number of seats to be filled, a proposal for the dismissal of directors, or any proposal as prescribed under Article 185 or Article 316 of the Company Act, Articles 18, 27, 29, or 35 of the Business Mergers and Acquisitions Act, or Subparagraph 1, Paragraph 2 of Article 24 or Subparagraph 1, Paragraph 2 of Article 26 of the Financial Holding Company Act, the Chairperson is advised to appoint a lawyer, certified public accountant, or notary public to serve as a scrutineer.</u></p> <p><u>A person appointed by the Chairperson pursuant to the preceding paragraph shall not be responsible for matters related to the</u></p>	<p>Amended in accordance with the Taiwan Stock Exchange letter Tai-Zheng-Zhi-Li No. 1150002970.</p>

Provision before amendments	Provision after amendments	Description
(Hereinafter omitted)	voting procedures, and shall not be a director, managerial officer, or employee of the Company or its affiliates. The scrutineer shall supervise the voting and vote-counting processes and shall sign the vote tally report. Where a scrutineer is appointed in accordance with Paragraph 8, the minutes of the shareholders' meeting shall record the name and title of the scrutineer. (Hereinafter omitted)	
Article 22: (Handling of digital gaps) When convening a shareholders' meeting by video means, the Company shall provide the appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video means.	Article 22: (Handling of digital gaps) When convening a shareholders' meeting by video means, the Company shall provide the appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video means. Except as otherwise provided in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with access equipment and necessary assistance, and shall specify the period during which shareholders may apply to the Company and other relevant matters requiring attention.	Amended in accordance with the Taiwan Stock Exchange letter Tai-Zheng-Zhi-Li No. 1120004167.
Article 23: These Rules, and any amendments hereto, shall be implemented after approval by the shareholders' meetings. The 1st amendments were made on November 26, 2010. The 2nd amendments were made on June 21, 2012. The 3rd amendments were made on June 24, 2015. The 4th amendments were made on June 24, 2020. The 5th amendments were made on July 30, 2021. The 6th amendments were made on June 24, 2022.	Article 23: These Rules, and any amendments hereto, shall be implemented after approval by the shareholders' meetings. The 1st amendments were made on November 26, 2010. The 2nd amendments were made on June 21, 2012. The 3rd amendments were made on June 24, 2015. The 4th amendments were made on June 24, 2020. The 5th amendments were made on July 30, 2021. The 6th amendments were made on June 24, 2022. The 7th amendments were made on June 26, 2026.	The dates of amendments were added.

VI. Comparison Table of Amendments to the Procedures for Acquisition or Disposal of Assets

Attachment 6

Provision before amendments	Provision after amendments	Description
<p>Article 3 Definitions of Terms Used in These Procedures: (The foregoing omitted) XII. The term “10% of total assets” shall be calculated based on the total assets amount stated in the most recent standalone or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. Where the Company’s shares have no par value or a par value other than NT\$10 per share, the transaction amount threshold of 20% of paid-in capital shall be calculated as 10% of equity attributable to owners of the parent; where these Procedures refer to a transaction amount threshold based on paid-in capital of NT\$10 billion or more, such threshold shall be calculated as NT\$20 billion of equity attributable to owners of the parent.</p>	<p>Article 3 Definitions of Terms Used in These Procedures: (The foregoing omitted) XII. The term “10% of total assets” shall be calculated based on the total assets amount stated in the most recent standalone or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. Where the Company’s shares have no par value or a par value other than NT\$10 per share, the transaction amount threshold of 20% of paid-in capital shall be calculated as 10% of equity attributable to owners of the parent; <u>the transaction amount threshold of 5% of paid-in capital shall be calculated as 2.5% of equity attributable to owners of the parent</u>; where these Procedures refer to a transaction amount threshold based on paid-in capital of NT\$10 billion or more, such threshold shall be calculated as NT\$20 billion of equity attributable to owners of the parent; <u>and where these Procedures refer to a transaction amount threshold based on paid-in capital of NT\$50 billion or more, such threshold shall be calculated as NT\$100 billion of equity attributable to owners of the parent.</u></p>	<p>Amended in accordance with the Financial Supervisory Commission Order Jin-Guan-Zheng-Fa No. 1140383333</p>
<p>Article 8 Public Announcement and Filing (The foregoing omitted) (IV) Acquisition or disposal of equipment for business use or right-of-use assets thereof, where the counterparty is not a related party, and the transaction amount meets any of the following thresholds: 1. For a public company with paid-in capital of less than NT\$10 billion, the transaction amount reaches NT\$500 million or more. 2. For a public company with paid-in capital of NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</p>	<p>Article 8 Public Announcement and Filing (The foregoing omitted) (IV) Acquisition or disposal of equipment for business use or right-of-use assets thereof, where the counterparty is not a related party, and the transaction amount meets any of the following thresholds: 1. For a public company with paid-in capital of less than NT\$10 billion, the transaction amount reaches NT\$500 million or more. 2. For a public company with paid-in capital of NT\$10 billion or more <u>but less than NT\$50 billion</u>, the transaction amount reaches NT\$1 billion or more. <u>3. For a public company with paid-in capital of NT\$50 billion or more, the transaction</u></p>	<p>Amended in accordance with the Financial Supervisory Commission Order Jin-Guan-Zheng-Fa No. 1140383333</p>

Provision before amendments	Provision after amendments	Description
<p>(V) A public company engaged in construction business acquires or disposes of real property or right-of-use assets thereof for construction use, where the counterparty is not a related party and the transaction amount reaches NT\$500 million or more; provided that, where the paid-in capital is NT\$10 billion or more and the Company disposes of self-constructed completed construction projects and the counterparty is not a related party, the transaction amount shall reach NT\$1 billion or more.</p> <p>(VI) Acquisition of real property by means of self-owned land for construction, leased land for construction, joint construction with allocation of units, joint construction with profit-sharing, or joint construction with sale of units, where the counterparty is not a related party and the Company's expected investment amount reaches NT\$500 million or more.</p> <p>(VII) Asset transactions other than those referred to in the preceding six subparagraphs, disposal of receivables by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more. However, the following shall not apply:</p> <ol style="list-style-type: none"> 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than that of the sovereign rating of Taiwan. 2. Securities trading conducted by investment professionals on a stock exchange or at the 	<p><u>amount reaches 5% or more of the Company's paid-in capital.</u></p> <p>(V) A public company engaged in construction business acquires or disposes of real property or right-of-use assets thereof for construction use, where the counterparty is not a related party and the transaction amount reaches NT\$500 million or more; provided that, where the paid-in capital is NT\$10 billion or more and the Company disposes of self-constructed completed construction projects and the counterparty is not a related party, the transaction amount shall reach NT\$1 billion or more.</p> <p>(VI) Acquisition of real property by means of self-owned land for construction, leased land for construction, joint construction with allocation of units, joint construction with profit-sharing, or joint construction with sale of units, where the counterparty is not a related party and the Company's expected investment amount reaches NT\$500 million or more.</p> <p><u>(VII) For a public company with paid-in capital of NT\$50 billion or more, trading of government bonds, ordinary corporate bonds, or general bank debentures not involving equity (excluding subordinated debt) on a stock exchange or at the business premises of a securities firm, where such transactions do not fall under the proviso to Subparagraph 8 and the counterparty is not a related party, and the transaction amount reaches 5% or more of the Company's paid-in capital.</u></p> <p><u>(VIII)</u>(VII) Asset transactions other than those referred to in the preceding <u>seven</u> six subparagraphs, disposal of receivables by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more. However, the following shall not apply:</p> <ol style="list-style-type: none"> 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than that of the sovereign rating of Taiwan. 2. Securities trading conducted by investment professionals on a stock exchange or at the 	

Provision before amendments	Provision after amendments	Description
<p>business premises of a securities firm; subscription in the primary market of foreign government bonds or publicly issued ordinary corporate bonds and general bank debentures not involving equity (excluding subordinated debt); subscription or redemption of securities investment trust funds or futures trust funds; subscription or sale of exchange-traded notes; or subscription by a securities firm, as required for underwriting operations or when acting as the recommending securities firm for an emerging stock company, in accordance with the regulations of the Taipei Exchange.</p> <p>3. Trading of bonds with repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (Hereinafter omitted)</p>	<p>business premises of a securities firm; subscription in the primary market of foreign government bonds or publicly issued ordinary corporate bonds and general bank debentures not involving equity (excluding subordinated debt); subscription or redemption of securities investment trust funds or futures trust funds; subscription or sale of exchange-traded notes; or subscription by a securities firm, as required for underwriting operations or when acting as the recommending securities firm for an emerging stock company, in accordance with the regulations of the Taipei Exchange.</p> <p>3. Trading of bonds with repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises. (Hereinafter omitted)</p>	

Four. Appendices

Appendix 1: Articles of Incorporation

Chapter 1 General Provisions

- Article 1 The Company is organized under the provisions of the Company Act as a corporation limited by shares and is named TAIMIDE TECH. INC.
The English name of the Company is TAIMIDE TECHNOLOGY INCORPORATION.
- Article 2 The businesses of the Company are as follows:
- I. CC01080 Electronics Components Manufacturing
 - II. F119010 Wholesale of Electronic Materials
 - III. F219010 Retail Sale of Electronic Materials
 - IV. F401010 International Trade
 - V. C801100 Synthetic Resin and Plastic Manufacturing
 - VI. C805990 Other Plastic Products Manufacturing
 - VII. C801010 Basic Chemical Industrial
 - VIII. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3 The Company has its head office in Hsinchu County, Taiwan, and may establish branches in Taiwan and abroad, if necessary, by resolution of the Board of Directors.
- Article 4 The Company's announcement shall be made in accordance with Article 28 of the Company Act and other relevant laws and regulations.
- Article 5 The Company may provide endorsement or guarantee for its business needs in accordance with the resolutions of the Board of Directors.
- Article 6 In order to achieve the goal of diversified operations, the total amount of the Company's investments in other businesses may exceed 40% of the Company's paid-in capital.

Chapter 2 Shares

- Article 7 The Company's capital is set at NT\$2 billion, divided into 200 million shares with a par value of NT\$10 per share, which are authorized to be issued by the Board of Directors in installments, of which 30 million shares are reserved for stock warrants, preferred shares with warrants, or corporate bonds with warrants.
- Article 8 The Company's stock certificates shall be in registered form and shall be issued with sequential number and shall state the matters set forth in Article 162 of the Company Act, and shall be signed or sealed by the directors on behalf of the Company and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance thereof: The Company shall be exempted from printing its share certificate and shall register the issued shares with a centralized securities depository institution and follow the regulations of that institution. Shares issued under the preceding paragraph shall be registered with a centralized securities depository institution and follow the regulations of that institution.
- Article 9 The transfer of shares shall be effected with the transferor and transferee endorsing the stock certificates and filling out the transfer application form respectively, which shall be recorded by the Company in the shareholders' roster to complete the transfer procedure. Those who request a name change due to inheritance shall submit legal documents as

proof. Transfer of shares of the Company shall not be used against the Company before the completion of the transfer procedure

Article 10 If a share certificate is lost, the owner shall immediately report for the loss of the share certificate and apply to the competent court for a public notice within five days; after the decision of ex-right is confirmed, the owner shall apply for the issuance of a new share certificate with the above-mentioned proof.

The Company's stock affairs are handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" unless otherwise provided by laws and regulations or securities regulations.

Article 11 The Company may restrict the transfer of shares subscribed by employees upon the issuance of new shares for a specified period; provided that such period shall not exceed two years.

Article 12 If a pledge is created for shares, the pledgor and the pledgee should fill out an application form and register with the Company within three days of the creation of the pledge. The pledge may not be used against the Company without such notice.

Article 13 The transfer of shares shall be suspended within 60 days prior to a regular shareholders' meeting, within 30 days prior to an extraordinary shareholders' meeting, or within five days prior to the base date on which the Company decides to distribute dividends and bonuses or other benefits.

Chapter 3 Shareholders' meeting

Article 14 Shareholders' meetings shall be of two types: regular shareholders' meetings and special shareholders' meetings. The regular meeting shall be convened annually by the Board of Directors within six months after the end of each fiscal year. The special meeting shall be convened when necessary in accordance with the relevant laws and regulations.

Article 15 The Company shall announce or notify the shareholders of the date, time, location, and the reason for the meeting 30 days in advance for the regular shareholders' meeting and 15 days in advance for the special shareholders' meeting.

The Company's shareholders' meetings may be held by video conference or other means announced by the central competent authorities. If a shareholders' meeting is held by video conference, the shareholders who participate in the meeting by video are deemed to be present in person. The conditions, operating procedures and other matters to be complied with for the holding of a video shareholders' meeting shall be in accordance with the provisions of the competent securities authorities.

Article 16 If a shareholder is unable to attend a shareholders' meeting for any reason, he/she may appoint a proxy to attend the shareholders' meeting by issuing a proxy form issued by the Company stating the scope of authorization.

When the Company convenes a shareholders' meeting, shareholders may exercise their voting rights in writing or by electronic means, in addition to attending the meeting in person, in accordance with the methods set forth in the notice of the shareholders' meeting.

A shareholder who exercises his or her voting rights in writing or by electronic means is deemed to be present in person at the shareholders' meeting. However, extempore motions and amendments to the original proposals at that shareholders' meeting are deemed as abstention. The declaration of intent is governed by Article 177-2 of the Company Act.

- Article 17 The meeting chair of the shareholders' meeting shall be the Chairman. If the Chairman is absent from work or unable to exercise his or her duties and responsibilities for any reason, the Chairman shall designate one of the directors to act on his or her behalf; if the Chairman does not make such a designation, the directors shall elect one among themselves to act as the meeting chair.
- Article 18 The shareholders shall have one voting right per share. However, those with circumstances specified in Article 179 of the Company Act shall not have any voting rights.
- Article 19 The following matters shall be resolved by the shareholders' meeting.
1. Changes in the Articles of Incorporation.
 2. Merger or dissolution with other companies or conclusion of business contracts with other enterprises.
 3. Dissolution of the Company and distribution of properties after dissolution.
 4. Changes in all or a substantial part of the Company's properties.
 5. Business report, adoption of financial statements, earnings distribution or losses make-up proposal.
 6. Decision on the election and dismissal of directors.
 7. Acts performed by directors for themselves or others that fall within the scope of the Company's business.
 8. Any other matters required by law to be resolved by the shareholders' meeting.
- Article 20 Unless otherwise provided in the Company Act, resolutions of the shareholders' meeting shall be made with the presence of shareholders representing a majority of the total number of issued shares, and the consent of a majority of the shareholders' voting rights present.
- Article 21 The resolution of the shareholders' meeting shall be made when the Company intends to cancel the public offering of its shares, and this Article shall remain unchanged during the period when the Company is listed on the Emerging Stock Board and the TWSE/TPEX.

Chapter 4 Directors and Functional Committees

- Article 22 The Company shall have five to nine directors, who shall be elected by the shareholders' meeting from among persons capable of conduct for a term of three years and shall be eligible for re-election.
- Since 2018, the Company shall adopt a candidate nomination system for the election of directors in accordance with Article 192-1 of the Company Act, and the shareholders shall elect the directors from the list of candidates.
- The number of independent directors shall not be less than three, and shall not be less than one-third of the total number of directors. The professional qualifications, shareholdings, restrictions on concurrent employment, nomination and election of independent directors and other matters to be followed shall be in accordance with the relevant regulations of the competent securities authorities.
- In addition, the Company may purchase liability insurance for directors during their term of office in respect of their liability under the law for the scope of their execution of business.
- Article 22-1 The Company shall establish an Audit Committee in lieu of supervisors' duties and responsibilities in accordance with Article 14-4 of the Securities and Exchange Act

effective from the re-election of new directors in 2021. The Audit Committee shall consist of all independent directors. The duties, charter of the Audit Committee, the exercise of its powers and duties, and other matters to be complied with shall be in accordance with the relevant laws and regulations.

The provisions of the Company Act, the Securities and Exchange Act, or other laws and regulations regarding supervisors are applicable *mutatis mutandis* to the Audit Committee.

Article 22-2 The Board of Directors may establish various functional committees for the purpose of improving supervisory capabilities and strengthening management mechanism, and their charters shall be formulated separately in accordance with relevant laws and regulations and the Company's Articles of Incorporation.

Article 23 The Chairman should be elected from among the directors with the presence of at least two-thirds of the directors and the consent of a majority of the directors present, and the Chairman shall represent the Company externally.

Article 24 Matters required to be submitted to the Board of Directors for discussion shall be handled in accordance with Article 7 of the Company's Rules of Procedure for Board of Directors Meetings.

The Board of Directors' meetings shall be convened by the Chairman. The Board of Directors' meetings shall be convened by the director who receives the most ballots representing the voting rights, except for the first Board of Directors' meeting of each term. The first Board of Directors' meeting of each term shall be convened within 15 days after re-election. The rest of the Board of Directors' meetings shall be convened by the chairman of the Board of Directors every quarter. Unless otherwise provided in the Company Act, a resolution of the Board of Directors shall be made with the presence of a majority of the directors and the consent of a majority of the directors present.

The Board of Directors' meetings shall be convened by giving notice to the directors and supervisors 7 days in advance, but may be convened at any time in case of emergency. Notice of the convening of the Board of Directors' meetings may be given in writing, by facsimile, or by e-mails.

Article 25 The Chairman of the Board shall act as the chair of the Board of Directors. If the Chairman is on leave or is unable to perform their duties for any reason, a director designated by the Chairman shall act on their behalf; if no such designation is made, the directors shall elect one among themselves to act as proxy.

Article 26 The directors shall attend the Board of Directors' meetings in person. If a director is unable to attend the Board of Directors' meetings for any reason, he/she may appoint another director to act as his/her proxy. Each proxy may be appointed by one person only. The proxy is subject to the provisions of Article 205 and Article 208 of the Company Act. If the Board of Directors' meeting is held by video conference, the directors who participate in the meeting by video are deemed to be present in person.

Article 27 The directors shall exercise their powers and duties in accordance with the resolutions by the Board of Directors and the shareholders' meeting.

Article 28 The remuneration of directors shall be evaluated by the Remuneration Committee based on their level of participation in the Company's operations and the value of their contributions. The Committee shall submit its recommendations to the Board of Directors, which is authorized to determine such remuneration in accordance with the Committee's

recommendations and with reference to prevailing industry standards.

Chapter 5 Managerial Officers

Article 29 The Company may appoint one President, whose appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 30 The Company's fiscal year shall commence on January 1 and end on December 31 of each year. At the end of each fiscal year, the Company shall conduct the year-end accounting close.

Article 31 In accordance with Article 228 of the Company Act, at the end of each fiscal year, the Board of Directors shall prepare the following reports and statements and, after review and examination by the Audit Committee, submit them to the regular shareholders' meeting for ratification at least 30 days prior to the meeting:

1. Business report.
2. Financial statements.
3. Earnings distribution or losses make-up proposal.

Article 32 If the Company makes a profit in a year, the Company shall set aside 6% to 15% of the profit as remuneration to employees, in stock or cash as resolved by the Board of Directors in the form of stock or cash; the Company may set aside not more than 3% of the above profit as remuneration to directors as resolved by the Board of Directors. Proposal for profit-sharing remuneration for employees and profit-sharing remuneration for directors should be reported to the shareholders' meeting.

However, if the Company still has accumulated losses, the amount of loss make-up shall be reserved first, and then the profit-sharing remuneration for employees and directors can be appropriated in accordance with the aforementioned percentages.

No less than 10% of the aforesaid profit-sharing remuneration for employees should be distributed to entry level employees.

Recipients of employee stock options, employees' remuneration, and employee subscription of new shares may include employees of controlling or subordinate companies who meet certain conditions.

Article 33 If there is any surplus earnings as indicated by the Company's final accounts, 10% of the annual earnings shall be set aside as legal reserve after paying taxes and making up for accumulated losses in accordance with the law. But if the legal reserve has reached the Company's paid-in capital, no further provision shall be made, and the remainder shall be set aside as or reversed from special reserve as provided by law. If there are still remaining earnings, the Board of Directors shall prepare a proposal to appropriate at least 40% of the remaining earnings for distribution as dividends/bonuses to shareholder, and submit it to the shareholders' meeting for resolution on the distribution.

The distribution of earnings in the preceding paragraph may include accumulated undistributed earnings from prior years.

The Company's dividend policy is to cater to the current and future development plans with consideration of the investment environment, capital requirements and domestic and international competition, and the interests of shareholders; dividends to shareholders may be distributed in cash or in stocks, with cash dividends not less than 10% of the total dividends.

Chapter 7 Supplementary Provisions

- Article 34 Any matters not covered by these Articles of Incorporation should be handled in accordance with the Company Act and related regulations.
- Article 35 These Articles of Incorporation were adopted with the consent of all promoters at the promoters' meeting on June 9, 2000.
- The 1st amendments were made on May 29, 2003.
- The 2nd amendments were made on May 25, 2005.
- The 3rd amendments were made on June 6, 2006.
- The 4th amendments were made on June 19, 2008.
- The 5th amendments were made on June 19, 2009.
- The 6th amendments were made on June 15, 2010.
- The 7th amendments were made on June 21, 2012.
- The 8th amendments were made on June 24, 2016.
- The 9th amendments were made on June 22, 2017.
- The 10th amendments were made on June 21, 2019.
- The 11th amendments were made on June 24, 2020.
- The 12th amendments were made on July 30, 2021.
- The 13th amendments were made on June 24, 2022.
- The 14th amendments were made on June 21, 2023.
- The 15th amendments were made on June 25, 2024.
- The 16th amendments were made on June 26, 2025.

Appendix 2: Rules of Procedure for Shareholders' Meetings (Before Amendment)

Article 1: These Rules are established in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies in order to establish a sound governance framework for the Company's shareholders' meetings, strengthen supervisory functions, and enhance management effectiveness, and shall be followed accordingly.

Article 2: Unless otherwise provided by applicable laws and regulations or the Articles of Incorporation, the rules of procedure for the Company's shareholders' meetings shall be governed by these Rules.

Article 3: Unless otherwise provided by law, the Board of Directors shall convene the shareholders' meetings of the Company.

The Board of Directors shall resolve any change in the format of convening a shareholders' meeting of the Company, and shall make such a resolution at the latest prior to the mailing of the notice of the shareholders' meeting.

The Company shall send the notice of the shareholders' meeting, the proxy form, and the subject and explanatory materials of the proposals for adoption, discussion, and election or dismissal of directors to the Market Observation Post System (MOPS) 30 days prior to the regular shareholders' meeting or 15 days prior to the special shareholders' meeting. 21 days before a regular shareholders' meeting or 15 days before a special shareholders' meeting, the electronic versions of the shareholders' meeting handbook and supplementary materials of the meeting shall be prepared and uploaded to the Market Observation Post System. However, if the Company has a paid-in capital of NT\$10 billion or more as of the end of the most recent fiscal year, or if the shareholding of foreign and Mainland shareholders as recorded in the shareholders' roster for the annual shareholders' meeting in the most recent fiscal year has reached 30% or more, the electronic transmission of the aforementioned electronic file shall be completed 30 days before the convening of the regular shareholders' meeting. The meeting handbook and supplementary materials of the meeting should be made available to shareholders 15 days before the shareholders' meeting, and are exhibited on the premises of the Company and the professional stock affairs agency appointed by the Company, and are distributed on-site in the shareholders' meeting.

The aforementioned handbook and supplementary information shall be made available to shareholders on the date of the shareholders' meeting in the following manner:

- I. When a face-to-face shareholders' meeting is held, they shall be distributed at the shareholders' meeting.
- II. When a video-assisted shareholders' meeting is held, they shall be distributed at the shareholders' meeting and transmitted to the video conference platform in electronic files.
- III. When a video shareholders' meeting is held, they shall be transmitted to the video conference platform in electronic files.

The notice and announcement should specify the causes for convening the meeting; with the corresponding party's consent, the meeting notice may be given in an electronic form.

The election or dismissal of directors and independent directors, change of the Article of Incorporation, reduction of capital, application for suspension of a public offering,

permission for directors to compete for business, transfer of earnings to capital, transfer of reserves to capital, dissolution, merger, demerger, or the matters set forth in Article 185, Paragraph 1 of the Company Act, Article 26-1 and 43-6 of the Securities and Exchange Act, Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers should be listed and explained in the cause for convening and must not be proposed as extempore motions; the main contents thereof should be stated, and shall not be proposed by extempore motions;

Where re-election of all directors and independent directors and the date of their assumption of offices are stated in the causes for convening the shareholders' meeting, after the completion of the re-election in the meeting, such date of their assumption of offices may not be altered by any extempore motion or other means in the same meeting.

Shareholders holding more than 1% of the total number of issued shares may submit a proposal to the Company for a regular shareholders' meeting. However, the number of items in the proposal is limited to one. A proposal containing more than one item will not be included in the meeting agenda. In addition, when any of the circumstances of Paragraph 4 of Article 172-1 of the Company Act applies to a proposal put forward by a shareholder, the Board of Directors may exclude it from the meeting agenda. Shareholders may submit proposals for the purpose of urging the Company to promote the public interest or fulfill its social responsibility. Procedurally, it shall be limited to one proposal in accordance with the relevant provisions of Article 172-1 of the Company Act, and submissions with more than one proposal shall not be included in the agenda.

The Company shall announce the acceptance of shareholders' proposals, written or electronic means of acceptance, the place of acceptance, and the period of acceptance should be no less than ten days prior to the date of the regular shareholders' meeting.

Each of such proposals is 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 annual general meeting of shareholders and take part in the discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the Company 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. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the board of directors at the shareholders' meeting to be convened.

Article 4: For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

Each shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting and shall deliver the proxy form to the Company at least five days before the date of the shareholders' meeting. When a duplicate proxy form is served, the one received earliest shall prevail, unless a declaration is made to cancel the previous proxy form.

Once a proxy form is received by the Company, if a shareholder wishes to attend the shareholders' meeting in person or to exercise their voting rights in writing or by electronic means, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting, otherwise, the voting power exercised

by the authorized proxy at the meeting shall prevail.

Once a proxy form is received by the Company, if a shareholder wishes to attend the shareholders' meeting by electronic means, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 5: (Principles for the venue and time of shareholders' meetings)

The location for a shareholders' meeting shall be the premises of the Company 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. Full consideration shall be given to independent directors' opinions with respect to the place and time of the meeting.

The Company shall not be restricted from holding a video shareholders' meeting on the location as described above.

Article 6: (Preparation of attendance register and related documents)

The Company shall state, in the meeting notice, the sign-in time and place for shareholders, solicitors, and proxies (hereinafter referred to as "shareholders"), and other matters that shall be noted.

The above-mentioned time for the acceptance of registrations for shareholders' attendance shall be at least 30 minutes prior to the start of the meeting; the registration area shall be clearly marked, and adequate and appropriate personnel shall be assigned to handle the registrations; The acceptance of registrations for shareholders' meetings by video conference should be 30 minutes before the start of the meeting on the video conferencing platform of the shareholders' meeting, and the shareholders who complete the registrations shall be deemed to attend the shareholders' meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company must not arbitrarily add requirements for other documents from the shareholders in support of their eligibility to attend. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish a signature book for the attending shareholders to sign in, or the attending shareholders shall submit a sign-in card to sign in on their behalf.

The Company should furnish attending shareholders with the meeting handbook, annual report, attendance card, speaker slips, voting ballots, and other meeting materials. Where there is an election of directors, ballots should also be furnished.

When a shareholder is a government or a corporation, the number of representatives to attend the shareholders' meeting is not limited to one. When a corporation is entrusted to attend a shareholders' meeting, only one representative can be appointed to attend.

When a shareholders' meeting is held by video conference, shareholders who wish to attend by video conference should register with the Company two days prior to the shareholders' meeting.

If a shareholders' meeting is held by video conference, the Company shall upload the meeting handbook, annual report and other relevant information to the video conferencing platform at least 30 minutes prior to the meeting and continue to disclose them until the end of the meeting.

Article 6-1: (For a video shareholders' meeting, matters to be included in the notice of the meeting)

The Company shall set forth the following in the notice of shareholders' meeting when convening a shareholders' meeting by video means:

- I. The way shareholders participate in the video conference and exercise their rights.
- II. The handling of obstacles to the video conferencing platform or video participation due to natural disasters, events or other force majeure circumstances shall include at least the following:
 - (I) The time when the aforementioned obstacles continue and cannot be removed, and the date when the meeting must be postponed or reconvened.
 - (II) Shareholders who have not registered to participate in the original meeting by video conference shall not participate in the postponed or reconvened meeting.
 - (III) If a video-assisted shareholders' meeting cannot be reconvened by video conference, the shareholders' meeting shall continue if the total number of shares present reaches the legal quota for the shareholders' meeting after deducting the number of shares attending the shareholders' meeting by video conference, and the number of shares attending the shareholders' meeting by video conference shall be counted in the total number of shares present for the shareholders' meeting, and shall be deemed abstain from all proposals for that shareholders' meeting.
 - (IV) In the event that the results of all motions have been announced and no extempore motion has been made, the handling method.
- III. The Company shall convene a shareholders' meeting by video conference and shall state the appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video conference.

Article 7: (Chairperson of the shareholders' meeting and attendees)

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman. When the Chairman is on leave or unable to exercise the powers as the chair for any reason, the Vice Chairman shall chair the meeting on his behalf. Where there is no such a position as Vice Chairman or the Vice Chairman is on leave or unable to exercise the powers as the chair for any reason, the Chairman shall appoint one of the managing directors to act as the chair. Where there is no such a position as managing director, the Chairman shall appoint one of the directors to act as the chair. Where the Chairman fails to make such a designation, the managing directors or directors shall select, from among themselves, one person to serve as the chair.

When a managing director or director serves as the chair, as referred to in the preceding paragraph, the director shall have held that position for six months or more with great understanding of the Company's financial position and business conditions. The same shall apply for a representative of a corporate director to serve as the chair.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the Chairman 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.

Where a shareholders' meeting is convened by a party with power to convene 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.

The Company may appoint its attorneys, CPAs, or relevant persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 8: (Audio or video recording of shareholders' meeting proceedings for record-keeping)

The Company shall make an uninterrupted audio and video recording of the entire process of the shareholders' meeting from shareholders' sign-in, the proceedings of the meeting, as well as the process of voting and vote counting.

The audio and video recording in the preceding paragraph shall be kept 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.

If a shareholders' meeting is held by video conference, the Company shall keep records of the shareholders' registration, sign-in, attendance, questions, voting, and the Company's vote counting results, and shall make an uninterrupted audio and video recording of the entire video conference.

The Company shall keep the aforementioned information and audio and video recordings throughout the life of the Company period and provide the audio and video recordings to the person appointed to administer the video conference for retention.

If the shareholders' meeting is held by video means, the Company is advised to record the operating interface of the backend of the video conference platform.

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

The chair shall call the meeting to order upon the meeting time and disclose information concerning the number of non-voting 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. When there are still insufficiently attending shareholders representing more than one-third of the total issued shares after two postponements, the meeting chair shall announce the meeting to be aborted. If the meeting is held by video conference, the Company shall also announce the meeting to be aborted on the video conferencing platform of the shareholders' meeting.

When there are still insufficient attending shareholders representing more than one-third of the total issued shares after two postponements, a tentative resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act and all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. If the shareholders' meeting is held by video conference, the shareholders who wish to attend the meeting by video conference shall re-register with the Company in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of outstanding 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: (Discussion of proposals)

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 the proposals on the agenda one by one (including extempore 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 by 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 other than 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 extempore motions), except by a resolution by 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 to continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extempore 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: (Speeches by shareholders)

Before speaking, an attending shareholder shall specify on a speaker's slip the subject of the speech, their 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 is not in alignment with the subject 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 proposal, the chair may have the shareholder stop the speech.

Attending shareholders may not interfere with the speaking shareholders without the Chairman's consent and the speaking shareholders. The Chairman will have the violating shareholders stopped.

When a corporate 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.

If the shareholders' meeting is convened by video conference, shareholders participating by video conference may ask questions by text on the video conferencing platform after the meeting chair calls the meeting to order and before the meeting is adjourned, and the number of questions shall not exceed two for each proposal, and each time shall be limited to 200 words, and the provisions of Paragraphs 1 to 5 shall not apply.

If the preceding question does not violate the regulations or is within the scope of the

proposal, it is appropriate to disclose the question on the video conferencing platform of the shareholders' meeting for public information.

Article 12: (Counting of voting shares and a recusal policy)

Votes cast at shareholders' meetings shall be calculated based on numbers of shares.

With respect to resolutions by a shareholders' meeting, the number of shares held by a shareholder without voting rights shall not be calculated as part of the total number of outstanding 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 the Company, that shareholder may not vote on that item and may not exercise voting rights as a proxy for any other shareholder.

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

With the exception of a trust enterprise or a stock affairs agency approved by the competent securities authority, when one person is concurrently appointed as a 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 the issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the counting.

Article 13: Each 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 the Company holds a shareholders' meeting, it shall adopt the exercise of voting rights by electronic means and may adopt the 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 who exercises his or her voting rights in writing or by electronic means is deemed to be present in person at the shareholders' meeting. but to have waived their rights with respect to the extempore motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extempore 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 the Company at least 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, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised 2 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. writing or by way of electronic transmission shall prevail. If the shareholder exercises the voting right in writing or by

electronic means and appoints a proxy with a proxy form to attend the shareholders' meeting, the voting right exercised by the attending proxy at the meeting shall prevail.

Except as otherwise provided in the Company Act and in the Company'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 vote by the shareholders. After the public offering of the Company's shares, at 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 on 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 proposals shall be appointed by the chair, provided all scrutineers be shareholders of the Company.

Vote counting for proposals or elections at a shareholders' meeting 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 recorded.

After the meeting chair calls the Company's shareholders' meeting by video conference to order, the shareholders participating by video conference shall vote on the proposals and the elections through the video conferencing platform, and the voting shall be completed before the meeting chair announces the end of the voting, and any delay shall be deemed as abstention.

If a shareholders' meeting is convened by video conference, a one-time vote count shall be conducted after the meeting chair announces the close of voting and the voting and election results shall be announced

When the Company convenes a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting by video conference in accordance with Article 6 and wish to attend the face-to-face shareholders' meeting in person shall deregister in the same manner as they have registered two days prior to the shareholders' meeting; if they deregister after that time, they can attend the shareholders' meeting by video conference only.

A shareholder who exercises his or her voting rights in writing or by electronic means and does not revoke his or her declaration of intent to attend the shareholders' meeting by video means may not exercise his or her voting rights on the original motion or propose amendments to the original motion or exercise his or her voting rights on amendments to the original motion, except for an extempore motion.

Article 14: (Elections)

In the event of an election of directors in a shareholders' meeting, the election results, including the list of elected directors and the number of their elected rights, should be announced on the spot in accordance with the relevant election regulations established by the Company.

The ballots for the aforementioned election shall be sealed and signed by the vote monitoring personnel and kept in a safe place 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.

Article 15: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the meeting chair and shall be distributed to all shareholders within twenty days after the close of the meeting. The preparation and distribution of the meeting minutes can be done electronically.

The distribution of the aforementioned resolutions can be entered into the Market Observation Post System to be publicly announced.

The minutes of meeting should correctly record the year, month, day, location, name of the meeting chair, voting method, the essentials of the proceedings and the voting results (including the statistical weights). If there is an election of directors, the votes received by each nominee shall also be disclosed. The minutes are to be kept permanently during the Company's existence.

If a shareholders' meeting is held by video means, the minutes of the meeting shall include, in addition to the matters required to be recorded under the preceding paragraph, the starting and ending time of the shareholders' meeting, the method of holding the meeting, the names of the meeting chair and the recorder, and the method and circumstances of dealing with the situation in the event that the video conferencing platform or participation by video means is impaired due to natural disaster, event or other force majeure should be recorded.

In addition to following the aforementioned provisions, the Company shall, when convening a video shareholders' meeting, state the appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video means.

Article 16: (Public announcement)

On the day of the shareholders' meeting, the Company should compile in the prescribed format a statistical statement of the number of shares obtained by solicitors, the number of shares represented by proxies, and the number of shares attended by shareholders in writing or by electronic means and shall make an express disclosure in the shareholders' meeting. If the shareholders' meeting is held by video means, the Company shall upload the aforementioned information to the video conferencing platform of the shareholders' meeting at least 30 minutes prior to the start of the meeting and continue to disclose the information until the end of the meeting.

When the Company convenes a shareholders' meeting by video means, the Company shall disclose the total number of shares of shareholders present on the video conferencing platform when the meeting is called to order. The same applies if the total number of shares and voting rights of shareholders present are also counted at the meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or required by TWSE (TPEX), the Company shall upload the content of such resolution to the Market Observation Post System within the prescribed time period.

Article 17 (Maintenance of the order of the meeting location)

Staff handling administrative affairs of a shareholders' meeting shall wear an identification badge or an armband.

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 badge or an armband, reading "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 the Company, 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: (Recess and resumption of a shareholders' meeting)

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

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: (Disclosure of information for video conference)

If a shareholders' meeting is held by video conference, the Company shall disclose the voting results of each proposal and election results on the video conferencing platform of the shareholders' meeting immediately after the close of voting in accordance with the regulations, and shall continue to do so for at least fifteen minutes after the meeting chair announces the adjournment of the meeting.

Article 20: (Location of the meeting chair and recorder of the video shareholders' meeting)

The meeting chair and the recorder shall be present at the same venue in the country when the Company convenes a shareholders' meeting by video conference, and the meeting chair shall announce the address of such location at the time the meeting is called to order.

Article 21: (Handling of disconnection)

If a shareholders' meeting is held by video means, the Company may provide a simple connection test for shareholders before the meeting and provide relevant services immediately before and during the meeting to assist in handling technical problems of communication.

If a shareholders' meeting is convened by video conference, the meeting chair shall, at the time of calling the meeting to order, separately announce, except for the circumstances specified in Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies that do not require the adjournment or resumption of the meeting, if, before the meeting chair announces the adjournment of the meeting, there is an obstacle to participation on the video conferencing platform or by video means that lasts for more than 30 minutes due to a natural disaster,

an event or other force majeure, the meeting shall be adjourned and resumed within five days. The provisions of Article 182 of the Company Act shall not apply.

In the event of an adjournment or reconvening of a meeting under the preceding Paragraph, shareholders who have not registered to participate in the original meeting by video conference shall not participate in the postponed or reconvened meeting.

For the postponed or reconvened meeting in accordance with the second paragraph, if a shareholder who has registered to attend the original shareholders' meeting by video means and has completed the registration for the meeting, but does not participate in the adjourned or reconvened meeting, the number of shares, voting rights and election rights exercised at the original shareholders' meeting shall be counted in the total number of shares, voting rights and election rights of the shareholders attending the adjourned or reconvened meeting.

If the shareholders' meeting is adjourned or reconvened in accordance with the second paragraph, there is no need to discuss and resolve again if the voting and counting of votes have been completed and the voting results or the list of directors elected have been announced.

If the Company holds a video-assisted shareholders' meeting and the video conference cannot be reconvened in accordance with Paragraph 2, the shareholders' meeting shall continue if the total number of shares present, after deducting the number of shares attending the shareholders' meeting by video means, still reaches the legal quota for the shareholders' meeting, without the need to adjourn or reconvene the meeting in accordance with Paragraph 2.

In the event that the meeting should be continued under the preceding paragraph, the number of shares attending the shareholders' meeting by video means shall be counted in the total number of shares attended, but shall be deemed to be abstained for the purpose of all proposals at that meeting.

If the Company adjourns or reconvenes the meeting in accordance with Paragraph 2, the Company shall comply with the provisions set forth in Paragraph 7, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, and shall complete the relevant preparatory procedures based on the original date of the shareholders' meeting and the provisions set forth therein.

In accordance with the latter part of Article 12 and Paragraph 3 of Article 13 of the Regulations Governing the Use of Proxies for Attendance at shareholders' meetings of Public Companies and the period set forth in Paragraph 2 of Article 44-5, Article 44-15 and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall follow the date of the shareholders' meeting for the postponement or reconvening of the meeting as stipulated in Paragraph 2.

Article 22: (Handling of digital gaps)

When convening a shareholders' meeting by video means, the Company shall provide the appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video means.

Article 23: These Rules, and any amendments hereto, shall be implemented after approval by the shareholders' meetings.

The 1st amendments were made on November 26, 2010.

The 2nd amendments were made on June 21, 2012.

The 3rd amendments were made on June 24, 2015.

The 4th amendments were made on June 24, 2020.

The 5th amendments were made on July 30, 2021.

The 6th amendments were made on June 24, 2022.

Appendix 3: Procedures for Acquisition or Disposal of Assets (Before Amendment)

Article 1 These Procedures are established in accordance with Article 36-1 of the Securities and Exchange Act (hereinafter referred to as the “Act”) to ensure that the acquisition and disposal of the Company’s assets are subject to appropriate evaluation and approval, to enhance information disclosure, and to comply with relevant laws and regulations.

Article 2 The scope of assets covered by these Procedures is as follows:

- I. Securities: including investments in stocks, government bonds, corporate bonds, financial bonds, securities representing funds, depository receipts, call (put) warrants, beneficiary securities, and asset-backed securities.
- II. Real property (including land, buildings and structures, and investment property) and equipment.
- III. Membership certificates.
- IV. Intangible assets such as patents, copyrights, trademarks, and franchise rights.
- V. Right-of-use assets.
- VI. Claims of financial institutions (including receivables, purchased bills and notes, discounts and loans, and overdue receivables).
- VII. Derivative products.
- VIII. Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfers conducted in accordance with law.
- IX. Other major assets.

Article 3 Definitions of terms used in these Procedures are as follows:

- I. Derivative products: Forward contracts, options contracts, futures contracts, leveraged margin contracts, swap contracts, combinations of the foregoing contracts, or hybrid or structured products embedded with derivatives, whose value is derived from specific interest rates, prices of financial instruments, commodity prices, exchange rates, price or rate indices, credit ratings or credit indices, or other variables. The term “forward contracts” does not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase (or sales) contracts.
- II. Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfers conducted in accordance with law: Assets acquired or disposed of through mergers, demergers, or acquisitions conducted in accordance with the Business Mergers and Acquisitions Act, the Financial Holding Company Act, the Financial Institutions Merger Act, or other applicable laws; or through the issuance of new shares to acquire shares of another company pursuant to Article 156-3 of the Company Act (hereinafter referred to as “share transfer”).
- III. Related party and subsidiary: Shall be determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
- IV. Professional appraiser: A real property appraiser or any other person authorized by law to engage in the appraisal of real property or equipment.
- V. Date of occurrence: The earlier of the contract signing date, payment date, trade execution date, transfer registration date, date of Board resolution, or any other date

sufficient to determine the counterparty and transaction amount. However, for investments requiring approval by the competent authority, the earlier of the aforementioned dates or the date of approval by the competent authority shall apply.

- VI. Investment in Mainland China: Investments or technical cooperation in Mainland China conducted in accordance with the Regulations Governing the Approval of Investment or Technical Cooperation in Mainland China issued by the Department of Investment Review of the Ministry of Economic Affairs.
- VII. Investment professionals: Financial holding companies, banks, insurance companies, bills finance companies, trust enterprises, securities firms engaged in proprietary trading or underwriting, futures commission merchants engaged in proprietary trading, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies, established in accordance with law and regulated by the local financial supervisory authority.
- VIII. Stock exchange: A domestic stock exchange refers to the Taiwan Stock Exchange Corporation; a foreign stock exchange refers to any organized securities market regulated by the securities authority of the relevant jurisdiction.
- IX. Securities firm business premises: Domestic securities firm business premises refer to the trading venues established by securities firms in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; foreign securities firm business premises refer to the business premises of financial institutions regulated by foreign securities authorities and authorized to conduct securities business.
- X. The term “within one year” is calculated by retroactively counting one year from the date of occurrence of the current acquisition or disposal of assets; any portion that has already been publicly announced shall be excluded from the calculation.
- XI. The term “most recent financial statements” refers to financial statements publicly disclosed by the Company in accordance with law and audited or reviewed by a certified public accountant prior to the acquisition or disposal of assets.
- XII. The term “10% of total assets” shall be calculated based on the total assets amount stated in the most recent standalone or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers. Where the Company’s shares have no par value or a par value other than NT\$10 per share, the transaction amount threshold of 20% of paid-in capital shall be calculated as 10% of equity attributable to owners of the parent; where these Procedures refer to a transaction amount threshold based on paid-in capital of NT\$10 billion or more, such threshold shall be calculated as NT\$20 billion of equity attributable to owners of the parent.

Article 4

Where the Company obtains appraisal reports or opinions issued by certified public accountants, lawyers, or securities underwriters, such professional appraisers and their appraisers, certified public accountants, lawyers, or securities underwriters shall meet the following requirements:

- I. They have not been finally sentenced to imprisonment for a term of one year or more for violations of the Securities and Exchange Act, the Company Act, the Banking Act, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for offenses involving fraud, breach of trust,

embezzlement, forgery of documents, or other crimes committed in the course of business. However, this restriction shall not apply if three years have elapsed since completion of the sentence, expiration of probation, or pardon.

- II. They shall not be a related party to any party to the transaction or have a substantive related party relationship.
- III. Where the Company is required to obtain appraisal reports from two or more professional appraisers, such appraisers and their appraisers shall not be related parties to each other or have substantive related party relationships.

When issuing appraisal reports or opinions, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of their respective professional associations and the following requirements:

- I. Prior to accepting an engagement, they shall carefully assess their professional competence, practical experience, and independence.
- II. In performing the engagement, they shall properly plan and execute appropriate procedures to form a conclusion and issue the report or opinion, and shall fully document the procedures performed, data collected, and conclusions in the working papers.
- III. They shall evaluate, item by item, the appropriateness and reasonableness of the data sources, parameters, and information used as the basis for issuing the appraisal report or opinion.
- IV. The statements in the report shall include that the relevant personnel possess professional competence and independence, that the information used has been assessed as appropriate and reasonable, and that applicable laws and regulations have been complied with.

Article 5 The Company shall formulate its Procedures for Acquisition or Disposal of Assets in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies. Such Procedures shall be approved by more than one-half of all members of the Audit Committee, submitted to the Board of Directors for resolution, and implemented upon approval by the shareholders' meeting; the same shall apply to any subsequent amendments.

When the Board of Directors deliberates on the matter, it shall fully consider the opinions of each independent director. If any independent director expresses dissent or reservation, such opinion shall be recorded in the minutes of the Board meeting.

If the approval of more than one-half of all members of the Audit Committee is not obtained as required in the preceding paragraph, the matter may be approved by two-thirds or more of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

For the purposes of this Article, "all members of the Audit Committee" and "all directors" shall be calculated based on the number of directors actually in office.

Article 5-1 Where the acquisition or disposal of assets by the Company requires approval by the Board of Directors under these Procedures or other applicable laws and regulations, and any director expresses an objection that is recorded or submitted in writing, the Company shall submit such objection to the Audit Committee.

In addition, when the Company submits an acquisition or disposal of assets transaction to

the Board of Directors for discussion in accordance with applicable regulations, it shall fully consider the opinions of each independent director. If any independent director expresses dissent or reservation, such opinion shall be recorded in the minutes of the Board meeting.

As the Company has established an Audit Committee in accordance with the Act, any material asset or derivatives transaction shall be approved by more than one-half of all members of the Audit Committee and submitted to the Board of Directors for resolution, with Paragraphs 3 and 4 of Article 5 applied mutatis mutandis.

Article 6 Limits on Investment in Non-Operating Real Property or Right-of-Use Assets and Securities

The limits for the acquisition of the aforementioned assets by the Company and each subsidiary are as follows:

- I. The aggregate amount of investments in securities and non-operating real property or right-of-use assets shall not exceed the net worth of each respective company.
- II. Investment in non-operating real property or right-of-use assets shall not exceed 20% of the net worth of each respective company.
- III. The total amount of investment in securities shall not exceed the net worth of each respective company.
- IV. The limit for investment in individual securities shall not exceed the net worth of each respective company for long-term equity investments accounted for under the equity method; for other securities investments, the limit shall not exceed 30% of the net worth of each respective company.

Article 7 Evaluation and Operating Procedures

I. Transaction procedures and operating processes

When the Company acquires or disposes of assets, the responsible unit shall evaluate the reasons for the acquisition or disposal, the subject matter, transaction counterparty, transfer price, payment terms, reference price, and other relevant matters. After approval in accordance with the authorized limits and levels set forth in the Company's "Delegation of Authority Table," the transaction shall be handled in accordance with the relevant procedures and responsibilities under the investment cycle and the real property, plant and equipment cycle. Where necessary, professional appraisal institutions may be engaged or securities analysts may be consulted for opinions.

II. Methods for determining prices and reference basis

- (I) For securities traded on a centralized exchange market or at the business premises of a securities firm, the transaction price shall be determined based on the prevailing market price.
- (II) For equity securities not traded on a centralized exchange market or at the business premises of a securities firm, the price shall be determined with reference to net asset value per share, profitability, future development potential, and prevailing transaction prices.
- (III) For fixed-income securities not traded on a centralized exchange market or at the business premises of a securities firm, the price shall be determined with

reference to prevailing market interest rates, coupon rates, and the creditworthiness of the issuer.

- (IV) For real property, the price shall be determined with reference to publicly announced current values, assessed values, actual transaction prices of nearby properties, appraisal results, and other relevant factors.
- (V) For other fixed assets or right-of-use assets, the acquisition or disposal shall be conducted by means of price comparison, negotiation, or tendering, as appropriate.

III. Authorization levels

The acquisition or disposal of assets by the Company shall be processed after approval in accordance with the Company's "Hierarchical Authorization Management Regulations."

IV. Responsible units

The Finance Department shall be responsible for the execution of the Company's securities investments; the user departments and relevant responsible units shall be responsible for the execution of real property, other fixed assets, and their right-of-use assets.

Article 8 Public Announcement and Filing

- I. Where the Company acquires or disposes of assets under any of the following circumstances, it shall, depending on the nature of the transaction, make a public announcement and filing of the relevant information in the prescribed format on the website designated by the competent authority within two days from the date of occurrence:
 - (I) Acquisition or disposal of real property or right-of-use assets from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets with a related party, where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more. However, this shall not apply to trading of domestic government bonds, bonds with repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
 - (II) Conducting a merger, demerger, acquisition, or share transfer.
 - (III) Incurring losses from derivatives trading that reach the loss limits for all or individual contracts as specified in the Company's procedures.
 - (IV) Acquisition or disposal of equipment for business use or right-of-use assets thereof, where the counterparty is not a related party, and the transaction amount meets any of the following thresholds:
 - 1. For a public company with paid-in capital of less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.
 - 2. For a public company with paid-in capital of NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.
 - (V) A public company engaged in construction business acquires or disposes of real property or right-of-use assets thereof for construction use, where the counterparty is not a related party and the transaction amount reaches NT\$500

million or more; provided that, where the paid-in capital is NT\$10 billion or more and the Company disposes of self-constructed completed construction projects and the counterparty is not a related party, the transaction amount shall reach NT\$1 billion or more.

(VI) Acquisition of real property by means of self-owned land for construction, leased land for construction, joint construction with allocation of units, joint construction with profit-sharing, or joint construction with sale of units, where the counterparty is not a related party and the Company's expected investment amount reaches NT\$500 million or more.

(VII) Asset transactions other than those referred to in the preceding six subparagraphs, disposal of receivables by financial institutions, or investments in Mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more. However, the following shall not apply:

1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than that of the sovereign rating of Taiwan.
2. Securities trading conducted by investment professionals on a stock exchange or at the business premises of a securities firm; subscription in the primary market of foreign government bonds or publicly issued ordinary corporate bonds and general bank debentures not involving equity (excluding subordinated debt); subscription or redemption of securities investment trust funds or futures trust funds; subscription or sale of exchange-traded notes; or subscription by a securities firm, as required for underwriting operations or when acting as the recommending securities firm for an emerging stock company, in accordance with the regulations of the Taipei Exchange.
3. Trading of bonds with repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

II. The transaction amount referred to in the preceding paragraph shall be calculated as follows:

- (I) The amount of each individual transaction.
- (II) The cumulative amount of transactions involving the acquisition or disposal of assets of the same nature with the same counterparty within one year.
- (III) The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of real property or right-of-use assets under the same development project within one year.
- (IV) The cumulative amount of acquisitions or disposals (calculated separately for acquisitions and disposals) of the same securities within one year.

III. Public announcement and filing procedures

In accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies promulgated by the Financial Supervisory Commission, where the Company is required to make a public announcement and filing for the acquisition or disposal of assets, the Finance Department shall prepare the

announcement within two days from the date of Board resolution or the date of occurrence, submit it to the President for approval, and proceed with the public announcement in accordance with Article 9 of these Procedures, together with submission of relevant information to the competent authority.

- IV. The Company shall, by the 10th day of each month, input into the information reporting website designated by the competent authority the status of derivatives trading conducted by the Company and its subsidiaries that are not domestic public companies as of the end of the preceding month, in the prescribed format.
- V. Where any item required to be publicly announced contains any error or omission that requires correction, the Company shall, within two days from the date it becomes aware thereof, re-file and publicly announce all items in full.
- VI. In acquiring or disposing of assets, the Company shall retain relevant contracts, minutes, log books, appraisal reports, and opinions issued by certified public accountants, lawyers, or securities underwriters at the Company for a period of at least five years, unless otherwise provided by other laws.

Article 9 Where, after a transaction has been publicly announced and filed in accordance with the preceding Article, any of the following circumstances occurs, the Company shall, within two days from the date of occurrence, publicly announce and file the relevant information on the website designated by the competent authority:

- I. Any amendment, termination, or rescission of the relevant contract originally executed.
- II. Failure to complete a merger, demerger, acquisition, or share transfer in accordance with the schedule set forth in the contract.
- III. Any change to the originally announced and filed information.

Article 10 Where a subsidiary of the Company that is not a domestic public company acquires or disposes of assets and meets the criteria for public announcement and filing under the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, the Company shall make the announcement and filing on its behalf.

For such subsidiaries, the thresholds for paid-in capital or total assets under Article 8, Paragraph 1 shall be based on the paid-in capital or total assets of the Company.

Article 11 Where the Company acquires or disposes of real property, equipment, or right-of-use assets thereof, except for transactions with domestic government agencies, self-owned land construction, leased land construction, or acquisition or disposal of equipment or right-of-use assets for business use, and the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, the Company shall obtain an appraisal report issued by a professional appraiser prior to the date of occurrence and comply with the following:

- I. Where, due to special circumstances, a limited price, specified price, or special price is used as the basis for determining the transaction price, such transaction shall be submitted to the Board of Directors for approval in advance; the same shall apply to any subsequent changes to the transaction conditions.
- II. Where the transaction amount reaches NT\$1 billion or more, appraisals shall be obtained from two or more professional appraisers.
- III. Where the appraisal results of a professional appraiser fall under any of the following

circumstances, unless, in the case of asset acquisition, all appraisal results are higher than the transaction amount, or in the case of asset disposal, all appraisal results are lower than the transaction amount, a certified public accountant shall be engaged to provide a specific opinion on the reasons for the discrepancy and the appropriateness of the transaction price:

(I) The discrepancy between the appraisal result and the transaction amount reaches 20% or more of the transaction amount.

(II) The discrepancy between appraisal results from two or more professional appraisers reaches 10% or more of the transaction amount.

IV. The date of the appraisal report issued by a professional appraiser shall not be more than three months prior to the contract date; provided that where the same publicly announced current value is applied and the period does not exceed six months, an opinion may be issued by the original professional appraiser.

Article 12 Where the Company acquires or disposes of securities, it shall, prior to the date of occurrence, obtain the most recent financial statements of the subject company audited or reviewed by a certified public accountant as a reference for determining the transaction price. In addition, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, a certified public accountant shall be engaged to provide an opinion on the reasonableness of the transaction price prior to the date of occurrence. However, this shall not apply where the securities have publicly quoted prices in an active market or where otherwise provided by the Financial Supervisory Commission.

Article 13 Where the Company acquires or disposes of intangible assets, right-of-use assets thereof, or membership certificates, and the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, except for transactions with domestic government agencies, a certified public accountant shall be engaged to provide an opinion on the reasonableness of the transaction price prior to the date of occurrence.

Article 13-1 The calculation of transaction amounts under the preceding three Articles shall be conducted in accordance with Article 8, Paragraph 2, and the term "within one year" shall be calculated by retroactively counting one year from the date of occurrence of the current transaction; any portion for which an appraisal report issued by a professional appraiser or an opinion from a certified public accountant has already been obtained in accordance with these Procedures shall be excluded from the calculation.

Article 14 Where the Company acquires or disposes of assets through court auction procedures, the certificate issued by the court may be used in lieu of an appraisal report or a certified public accountant's opinion.

Article 15 Where the Company acquires or disposes of real property or right-of-use assets thereof from or to a related party, or engages in transactions with a related party involving assets other than real property or right-of-use assets, and the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more, the Company shall, except for trading of domestic government bonds, bonds with repurchase or resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, submit the following information to the Audit Committee for approval by more than one-half of all members and to the Board of Directors for resolution before entering into the transaction contract or making any payment:

- I. The purpose, necessity, and anticipated benefits of the acquisition or disposal of assets.
- II. The reason for selecting the related party as the transaction counterparty.
- III. In the case of acquisition of real property or right-of-use assets from a related party, relevant information for assessing the reasonableness of the proposed transaction terms in accordance with Articles 16 and 17.
- IV. The date and price at which the related party originally acquired the asset, the transaction counterparty, and its relationship with the Company and the related party.
- V. A cash flow forecast for each month of the year commencing from the expected month of contract execution, and an assessment of the necessity of the transaction and the reasonableness of the use of funds.
- VI. Where the transaction amount for acquisition or disposal of assets or right-of-use assets with a related party reaches 10% or more of the Company's total assets, an appraisal report issued by a professional appraiser or an opinion issued by a certified public accountant shall also be obtained.
- VII. Any restrictive covenants and other important terms and conditions of the transaction.

For transactions between the Company and its parent company, subsidiaries, or subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital, the Board of Directors may, in accordance with Article 7, authorize the Chairman to decide such matters within a specified limit in advance, and subsequently submit them to the most recent Board meeting for ratification:

- I. Acquisition or disposal of equipment or right-of-use assets for business use.
- II. Acquisition or disposal of right-of-use assets of real property for business use.

When submitting matters to the Board of Directors for discussion pursuant to Paragraph 1, full consideration shall be given to the opinions of each independent director, and any dissenting or qualified opinions expressed by independent directors shall be recorded in the minutes of the Board meeting.

As the Company has established an Audit Committee in accordance with the Act, matters referred to in Paragraph 1 shall first be approved by more than one-half of all members of the Audit Committee and then submitted to the Board of Directors for resolution, with Paragraphs 3 and 4 of Article 5 applied *mutatis mutandis*.

Where the Company or a subsidiary that is not a domestic public company engages in a transaction referred to in Paragraph 1 and the transaction amount reaches 10% or more of the Company's total assets, the Company shall submit the information listed in Paragraph 1 to the shareholders' meeting for approval before entering into the transaction contract or making any payment. However, this shall not apply to transactions between the Company and its parent company, subsidiaries, or between subsidiaries.

The calculation of the transaction amounts referred to in Paragraphs 1 and the preceding paragraph shall be conducted in accordance with Article 8, Paragraph 2, and the term "within one year" shall be calculated by retroactively counting one year from the date of occurrence of the current transaction. Any portion that has already been submitted for approval by the Audit Committee and approved by the shareholders' meeting or the Board of Directors in accordance with these Procedures shall be excluded from the calculation.

Article 16 Where the Company acquires real property or right-of-use assets thereof from a related party, it shall assess the reasonableness of the transaction cost using the following methods:

- I. Based on the transaction price of the related party plus necessary financing interest and costs to be borne by the buyer in accordance with law. The term “necessary financing interest” shall be calculated based on the weighted average interest rate of the Company’s borrowings in the year of acquisition; provided that such rate shall not exceed the maximum non-financial industry lending rate announced by the Ministry of Finance.
- II. Where the related party has mortgaged the subject asset to a financial institution, the total appraised loan value determined by the financial institution for the subject asset; provided that the cumulative amount actually lent by the financial institution shall reach 70% or more of the total appraised loan value and the loan period shall exceed one year. However, this shall not apply where the financial institution is a related party to one of the transaction parties.

Where land and buildings on the same site are acquired or leased together, the transaction cost may be assessed separately for the land and the buildings using any of the methods set forth in the preceding paragraph.

Where the Company acquires real property or right-of-use assets thereof from a related party, it shall, in accordance with the preceding two paragraphs, assess the transaction cost of such real property or right-of-use assets and shall engage a certified public accountant to review and provide a specific opinion.

Where the Company acquires real property or right-of-use assets thereof from a related party under any of the following circumstances, it shall proceed in accordance with the preceding Article, and the preceding three paragraphs shall not apply:

- I. The related party acquired the real property or right-of-use assets through inheritance or gift.
- II. More than five years have elapsed between the date on which the related party acquired the real property or right-of-use assets and the date of this transaction.
- III. The Company enters into a joint construction agreement with a related party, or engages a related party to construct real property on self-owned land or leased land and thereby acquires the real property.
- IV. The Company and its parent company, subsidiaries, or subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital, acquire right-of-use assets of real property for business use between each other.

Article 17 Where the results of the assessment conducted in accordance with Paragraphs 1 and 2 of the preceding Article are lower than the transaction price, the Company shall proceed in accordance with Article 18. However, this shall not apply if any of the following circumstances exists and objective evidence is provided together with specific opinions on reasonableness issued by a professional real property appraiser and a certified public accountant:

- I. Where the related party acquired undeveloped land or leased land and subsequently constructed buildings thereon, and evidence is provided to satisfy one of the following conditions:

- (I) The land is assessed in accordance with the methods prescribed in the preceding Article, and the building is valued based on the related party's construction costs plus a reasonable construction profit, and the aggregate exceeds the actual transaction price. The "reasonable construction profit" shall be determined based on the lower of the average gross profit margin of the related party's construction segment over the most recent three years or the most recent gross profit margin for the construction industry published by the Ministry of Finance.
 - (II) Other non-related party transactions of the same property or comparable properties in nearby areas within one year, with similar floor areas and comparable transaction terms after adjusting for reasonable differences in floor level or location in accordance with real property trading or leasing practices.
- II. The Company provides evidence that the transaction terms for acquiring real property or obtaining right-of-use assets thereof from a related party are comparable to those of non-related party transactions in nearby areas within one year and with similar floor areas.

For the purposes of the preceding paragraph, "nearby area transactions" refer, in principle, to transactions within the same or adjacent city blocks and within a radius of no more than 500 meters from the subject property, or with comparable publicly announced current values; "similar floor area" refers to floor areas of non-related party transactions not less than 50% of the subject property; and "within one year" refers to the one-year period preceding the date of occurrence of the current acquisition of real property or right-of-use assets.

Article 18

Where the Company acquires real property or right-of-use assets thereof from a related party and the results of the assessments conducted in accordance with the preceding two Articles are lower than the transaction price, the following actions shall be taken:

- I. The difference between the transaction price and the assessed cost shall be set aside as a special reserve in accordance with Paragraph 1 of Article 41 of the Securities and Exchange Act, and shall not be distributed or used for capital increase by issuance of new shares. Where an investor that accounts for its investment in the Company using the equity method is a public company, it shall also set aside a special reserve in proportion to its shareholding in accordance with Paragraph 1 of Article 41 of the Securities and Exchange Act.
- II. Independent directors who are members of the Audit Committee shall perform their duties in accordance with Article 218 of the Company Act.
- III. The handling of the matters set forth in the preceding two subparagraphs shall be reported to the shareholders' meeting, and the details of the transaction shall be disclosed in the annual report and prospectus.

Where the Company has set aside a special reserve in accordance with the preceding paragraph, it may not use such reserve until the asset acquired or leased at a premium has been recognized as impaired, disposed of, or the lease terminated, or appropriate compensation has been made or the original condition restored, or other evidence confirms that no unreasonableness exists, and approval has been obtained from the competent authority.

Where other evidence indicates that the transaction with a related party is not conducted under normal business practices, the Company shall also proceed in accordance with the

preceding two paragraphs.

Article 19 In conducting derivatives transactions, the Company shall pay attention to the control of the following key risk management and audit matters and incorporate them into these Procedures:

- I. Trading principles and policies, including the types of derivatives that may be traded, operating or hedging strategies, division of authority and responsibilities, performance evaluation criteria, the total contract amount for derivatives trading, and limits on losses for overall and individual contracts.
- II. Risk management measures.
- III. Internal audit system.
- IV. Methods for periodic evaluation and handling of abnormal situations.

Article 20 Trading principles and policies

I. Types of products

“Derivatives” refer to forward contracts, options contracts, futures contracts, leveraged margin contracts, swap contracts, combinations of the foregoing contracts, or hybrid or structured products embedded with derivatives, whose value is derived from specific interest rates, prices of financial instruments, commodity prices, exchange rates, price or rate indices, credit ratings or credit indices, or other variables. The term “forward contracts” does not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase (or sales) contracts. At present, the scope of the Company’s derivatives transactions includes forward foreign exchange contracts, options, and interest rate or foreign exchange swaps. Any engagement in other derivatives transactions shall require prior approval by the Board of Directors.

II. Types of transactions:

(I) Hedging transactions:

Derivatives transactions conducted by the Company for the purpose of hedging exchange rate or interest rate risks arising from its business operations or assets and liabilities.

(II) Trading transactions:

Derivatives transactions that do not fall under hedging transactions, with the objective of generating profit from price differentials.

III. Operating and hedging strategies

(I) Derivatives transactions shall primarily be conducted for risk hedging purposes, and the instruments selected shall correspond to risks arising from the Company’s business operations. In addition, counterparties shall be limited to financial institutions with which the Company maintains regular business relationships to mitigate credit risk.

(II) Hedging shall be conducted based on actual business needs; however, where the Company’s net USD asset (liability) position exceeds USD 3 million, foreign currency hedging transactions may be executed in response to exchange rate trends.

IV. Allocation of responsibilities

(I) Finance Department:

1. Market analysis.
2. Risk exposure control and confirmation.
3. Execution of derivatives transactions.
4. Trade confirmation and settlement.
5. Preparation of transaction evaluation reports.

For the foregoing duties, execution and trade confirmation shall not be performed by the same individual.

(II) Accounting Department:

1. Perform accounting treatment and prepare financial statements in accordance with International Financial Reporting Standards (IFRS).
2. Make public announcements and filings regarding derivatives transactions conducted by the Company and its subsidiaries.

(III) Internal Audit Department: Conduct periodic and ad hoc audits of operations.

V. Performance evaluation criteria:

Performance shall be evaluated based on the gains or losses arising from derivatives transactions compared with the Company's book exchange rate cost.

- (I) Hedging transactions: The Finance Department shall evaluate and review performance based on market prices every two weeks.
- (II) Trading transactions: The Finance Department shall evaluate and review performance based on market prices on a weekly basis.

Operational performance shall be reported every two weeks to senior management authorized by the Board of Directors for review and improvement of hedging strategies.

VI. Total contract amount and loss limits:

(I) Total contract amount

Hedging transactions	Trading transactions
1. Limited to 75% of outstanding accounts receivable and export demand for the next six months.	1. Limited to 25% of outstanding accounts receivable and export demand for the next six months.
2. Limited to 75% of outstanding accounts payable and import demand for the next six months.	2. Limited to 25% of outstanding accounts payable and import demand for the next six months.

(II) Establishment of loss limits

The loss limits for all and individual contracts are established as follows:

1. Hedging transactions:

Such transactions are conducted based on the Company's actual operational needs, and the associated risks have been assessed and controlled in advance. The loss limit for both individual and aggregate contracts shall not exceed 15% of the contract amount.

2. Trading transactions

After a trading position is established, stop-loss points shall be set to prevent excessive losses. The stop-loss limit for both individual and aggregate contracts shall not exceed 5% of the contract amount.

VII. Authorized trading limits:

(I) Authorized trading limits

1. Authorization levels for hedging transactions

Authorized Personnel	Maximum Amount per Transaction
Department Head	Up to USD 1 million
President	Above USD 1 million (inclusive) up to USD 5 million

Where the amount of a single transaction exceeds the authorized trading limit, or the cumulative outstanding contract amount exceeds USD 5 million, prior approval from the Chairman shall be obtained before execution. In addition, the cumulative status of all transactions for the year shall be compiled and reported to the Board of Directors.

2. Other transactions for specific purposes shall be conducted only after approval by the Board of Directors.

(II) Scope of authorization

1. The Company's derivatives transactions shall be limited to the following business activities involving foreign exchange and interest rates:

- A. Sales revenue
- B. Expenditures for purchases of materials, goods, and equipment.
- C. Long-term and short-term borrowings.
- D. Other operating and non-operating transactions.

2. The types of financial instruments in which the Company may operate in financial markets shall primarily include:

Item	Forward contracts	Options	Financial swaps
Exchange rate	Forward foreign exchange contracts	Foreign exchange options	1. Currency swaps 2. Cross-currency swaps
Interest rate	Forward rate agreements	Interest rate options	1. Interest rate swaps 2. Cross-currency swaps

Where the Company intends to engage in financial instruments other than

those listed above, prior approval shall be obtained from the Board of Directors on a case-by-case basis.

Article 21 Operating Procedures

I. Execution unit:

Due to the characteristics of derivatives transactions, including rapid changes, significant amounts, high frequency, and complex calculations, such transactions and their management shall be handled by personnel with a high level of professional expertise. Accordingly, all derivatives transactions shall be executed by authorized personnel of the Finance Department.

II. Authorization limits and levels:

Item	Execution Unit	Approval Level
1. Contract execution	Finance Department	Chairman
2. Account opening	Finance Department	Chairman
3. Transaction execution	Finance Department	In accordance with authorized limits
4. Accounting treatment	Finance and Accounting Department	President
5. Evaluation reports	Finance Department	Senior management authorized by the Board of Directors
6. Audit operations	Internal Audit Department	Chairman

Article 22 Public announcement and filing procedures

Relevant disclosures shall be made in accordance with Article 8 of these Procedures.

Article 23 Accounting treatment

The accounting treatment for derivatives transactions conducted by the Company shall be handled in accordance with the applicable International Financial Reporting Standards.

Article 24 In conducting derivatives transactions, the Company shall implement the following risk management measures:

I. Scope of risk management

(I) Credit risk:

Counterparties shall be limited to financial institutions with established credit lines and capable of providing professional information.

(II) Market risk:

Transactions shall primarily be conducted in over-the-counter (OTC) markets through financial institutions; futures markets are not currently considered.

(III) Liquidity risk

To ensure liquidity, counterparties must possess sufficient facilities, information, capital, and trading capabilities and be able to transact in major international markets.

(IV) Operational risk:

Transactions shall strictly comply with the Company's authorization limits and operating procedures and be subject to internal audit to prevent operational risk.

(V) Legal risk:

All documents executed with financial institutions must be reviewed by the Company's legal counsel before formal execution to mitigate legal risk.

(VI) Product risk:

Internal personnel and counterpart financial institutions must possess complete and accurate professional knowledge of the financial instruments involved, and financial institutions shall be required to fully disclose risks to avoid losses arising from misuse of financial products.

(VII) Cash flow risk:

Authorized personnel shall comply with the authorization limits and monitor the Company's cash flow to ensure sufficient funds are available for settlement. In addition, the credit status of counterparties (financial institutions) shall be monitored on an ongoing basis, and transaction amounts shall take into account funding needs based on cash flow projections for the next three months.

- II. Personnel engaged in derivatives trading shall not concurrently perform confirmation, settlement, or other related functions.
- III. Personnel responsible for risk measurement, supervision, and control shall belong to departments independent from those referred to in the preceding paragraph and shall report to the Board of Directors or to senior management personnel who are not responsible for trading or position decisions.
- IV. Positions held in derivatives shall be evaluated at least once per week; however, for hedging transactions conducted for business purposes, evaluations shall be conducted at least twice per month. Evaluation reports shall be submitted to senior management authorized by the Board of Directors.
- V. Other important risk management measures.

Article 25

In conducting derivatives transactions, the Board of Directors shall supervise and manage such transactions in accordance with the following principles:

- I. Designated senior management personnel shall continuously monitor and control the risks associated with derivatives transactions.
- II. The performance of derivatives transactions shall be periodically evaluated to determine whether it is consistent with established business strategies and whether the risks undertaken are within the Company's acceptable range.

Senior management authorized by the Board of Directors shall manage derivatives transactions in accordance with the following principles:

- I. Regularly assess whether the risk management measures currently in use are appropriate and ensure compliance with these Procedures.
- II. Monitor transactions and profit and loss conditions; upon discovering any abnormality, necessary measures shall be taken and a report shall be made to the Board of Directors immediately. Where the Company has independent directors,

they shall attend Board meetings and express their opinions.

Where derivatives transactions are conducted by authorized personnel, such transactions shall be subsequently reported to the most recent Board meeting.

Article 26 The Company shall maintain a register for derivatives transactions, recording in detail the types and amounts of transactions, the date of Board approval, and matters requiring careful evaluation pursuant to Subparagraph 4 of Article 24, Subparagraph 2 of Paragraph 1 of the preceding Article, and Subparagraph 1 of Paragraph 2 thereof.

Internal auditors shall periodically assess the adequacy of internal controls over derivatives transactions and shall audit the compliance of the trading department with these Procedures on a monthly basis. An audit report shall be prepared, and any material violations shall be reported in writing to the Audit Committee.

Article 27 Prior to convening a Board meeting to resolve on a merger, demerger, acquisition, or share transfer, the Company shall engage a certified public accountant, lawyer, or securities underwriter to issue an opinion on the reasonableness of the share exchange ratio, acquisition price, or cash or other property distributed to shareholders, and submit such opinion to the Board of Directors for discussion and approval. However, where the Company merges with a subsidiary in which it directly or indirectly holds 100% of the issued shares or total capital, or where subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital merge with each other, the foregoing expert opinion may be exempted.

Article 28 When the Company participates in a merger, demerger, or acquisition, it shall prepare a public document for shareholders detailing the important terms of the transaction and related matters prior to the shareholders' meeting, and shall deliver it together with the expert opinion referred to in the preceding Article and the notice of the shareholders' meeting as a reference for shareholders in determining whether to approve the transaction. However, this shall not apply where other laws provide that a shareholders' meeting is not required for approval.

Where any party to a merger, demerger, or acquisition is unable to convene a shareholders' meeting or pass a resolution due to insufficient attendance, voting rights, or other legal restrictions, or where the proposal is rejected by the shareholders' meeting, all participating companies shall immediately make a public announcement explaining the reasons, subsequent actions, and the expected date for reconvening the shareholders' meeting.

Article 29 Unless otherwise provided by law or approved in advance by the competent authority due to special circumstances, companies participating in a merger, demerger, or acquisition shall convene their Board of Directors and shareholders' meetings on the same day to resolve the relevant matters.

Companies participating in share transfers shall convene their Board of Directors on the same day, unless otherwise provided by law or approved in advance by the competent authority due to special circumstances.

Companies participating in mergers, demergers, acquisitions, or share transfers that are listed or whose shares are traded at the business premises of securities firms shall prepare complete written records of the following information and retain them for five years for inspection:

I. Basic information of personnel: including all persons involved in the merger,

demerger, acquisition, or share transfer plan or its implementation prior to public disclosure, including their titles, names, and identification numbers (or passport numbers for foreign nationals).

- II. Dates of significant events: including the execution of letters of intent or memoranda of understanding, engagement of financial or legal advisors, execution of contracts, and Board meetings.
- III. Important documents and minutes: including the merger, demerger, acquisition, or share transfer plan, letters of intent or memoranda of understanding, major contracts, and minutes of Board meetings.

Companies participating in mergers, demergers, acquisitions, or share transfers that are listed or whose shares are traded at the business premises of securities firms shall, within two days from the date of Board approval, file the information set forth in Subparagraphs 1 and 2 of the preceding paragraph with the competent authority via the designated internet information system in the prescribed format.

Where any participating company is not listed or its shares are not traded at the business premises of securities firms, the listed or OTC-traded company shall enter into an agreement with such company and proceed in accordance with the preceding two paragraphs.

Article 30 All persons participating in or having knowledge of a merger, demerger, acquisition, or share transfer plan shall execute a written confidentiality undertaking and shall not disclose the contents of the plan to external parties prior to public disclosure, nor trade, directly or indirectly, in the shares or other equity securities of any company involved in the transaction.

Article 31 Where the Company participates in a merger, demerger, acquisition, or share transfer, the share exchange ratio or acquisition price shall not be arbitrarily changed except under the following circumstances, and the circumstances under which changes may be made shall be specified in the relevant contract:

- I. Cash capital increase, issuance of convertible bonds, stock dividends, issuance of corporate bonds with warrants, preferred shares with warrants, warrants, or other equity securities.
- II. Disposal of major assets or other actions affecting the Company's financial or business operations.
- III. Occurrence of major disasters, significant technological changes, or other events affecting shareholders' equity or securities prices.
- IV. Adjustments due to treasury share repurchases by any participating company in accordance with law.
- V. Changes in the entities or the number of companies participating in the merger, demerger, acquisition, or share transfer.
- VI. Other conditions for adjustment specified in the contract and publicly disclosed.

Article 32 Where the Company participates in a merger, demerger, acquisition, or share transfer, the contract shall specify the rights and obligations of the participating companies and shall include the following:

- I. Handling of breach of contract.

- II. Principles for handling equity securities previously issued or treasury shares repurchased by companies dissolved through merger or split through demerger.
- III. The number of treasury shares that participating companies may repurchase in accordance with law after the record date for calculating the share exchange ratio, and the principles for handling such shares.
- IV. Handling of changes in participating entities or the number of participating companies.
- V. Expected progress of plan implementation and estimated completion date.
- VI. Procedures to be followed where the plan is not completed as scheduled, including the expected date for convening a shareholders' meeting in accordance with law.

Article 33 Where any company participating in a merger, demerger, acquisition, or share transfer intends, after public disclosure, to proceed with another merger, demerger, acquisition, or share transfer with another company, except where the number of participating companies is reduced and the shareholders' meeting has resolved and authorized the Board of Directors to make such changes, participating companies may be exempt from reconvening the shareholders' meeting. Otherwise, all procedures or legal acts already completed under the original transaction shall be re-performed by all participating companies.

Article 34 Where any company participating in a merger, demerger, acquisition, or share transfer is not a public company, the Company shall enter into an agreement with such company and proceed in accordance with Articles 29, 30, and the preceding Article.

Article 35 The Company's subsidiaries shall follow these Procedures in acquiring or disposing of assets.

Article 36 Penalties

Where the Company's managerial officers or responsible personnel violate these Procedures, they shall be subject to disciplinary action in accordance with the Company's performance evaluation regulations. In serious cases, they shall be dismissed and held liable for damages incurred by the Company in accordance with law.

Article 37 Any matters not provided for herein shall be handled in accordance with applicable laws and regulations.

Appendix 4: Impact of stock dividends on the Company's operating performance, earnings per share and return on shareholders' investment

Item		Year	2025 (Estimate)
Paid-in capital at the beginning of the period			NT\$ 1,367,542,070
Distribution of stock and cash dividends in the year	Cash dividends per share		\$1.2 (Note 1)
	Number of allotted shares per share for capital increase from capital surplus		-
	Number of allotted shares per share for capital increase from earnings		-
Changes in operating performance	Operating profit		Not applicable (Note 2)
	Percentage of increase (decrease) in operating profit over the same period last year		
	Net profit after tax		
	Percentage of increase (decrease) in net profit after tax over the same period last year		
	Earnings per share		
	Percentage of increase (decrease) in earnings per share over the same period last year		
	Average annual return on investment (inverse of the average annual price to earnings ratio)		
Pro forma earnings per share and price to earnings ratio	If the earnings are fully distributed as cash dividends instead of being used for capital increase	Pro forma earnings per share	
		Pro forma average annual return on investment	
	If there is no capital increase from capital surplus	Pro forma earnings per share	
		Pro forma average annual return on investment	
	If the capital surplus and earnings are fully distributed as cash dividends instead of being used for capital increase	Pro forma earnings per share	
		Pro forma average annual return on investment	

Note 1: Subject to resolution at the 2026 Annual General Shareholders' Meeting.

Note 2: In accordance with the Regulations Governing the Publication of Financial Forecasts of Public Companies, the Company is not required to publicly disclose financial forecast information for 2026.

Appendix 5: Shareholdings of directors

- The Company's paid-in capital is NT\$1,367,542,070, and the total number of issued shares is 136,754,207 shares.
- In accordance with the provisions of Article 26 of the Securities and Exchange Act:
The minimum number of shares to be held by all directors is 8,205,252 shares (Note 1).
- As of the date of suspension of stock transfer for the shareholders' meeting (April 28, 2026), the number of shares held by all directors as recorded on the shareholders' roster is as follows:

Title	Name	Date elected	Term of office	Shareholding when elected		Shareholding at present (Note 2)	
				Number of shares	Percentage	Number of shares	Percentage
Chairman	Sheng-Chang Wu	2024/06/25	3	7,059,232	5.34%	7,059,232	5.16%
Director	Feng Rong Industrial Co., Ltd. Representative: Chi-Teng Hsieh	2024/06/25	3	3,399,959	2.57%	3,399,959	2.49%
Director	Hsin Mu Energy Co., Ltd. Representative: Chao-Chin Li	2024/06/25	3	2,000,380	1.51%	2,000,380	1.46%
Director	Chan Fun Investment Co., Ltd. Representative: Fang-Chu Hsieh	2024/06/25	3	1,800,000	1.36%	1,800,000	1.32%
Director	Chih-Hung Yen	2024/06/25	3	5,566,837	4.21%	5,566,837	4.07%
Director	Mei-Ling Tseng	2024/06/25	3	670,782	0.51%	670,782	0.49%
Independent director	Shih-Mei Lin	2024/06/25	3	-	-	-	-
Independent director	Chien-Min Wang	2024/06/25	3	-	-	-	-
Independent director	Chien-Ju Lin	2024/06/25	3	-	-	-	-
Total shareholding of all directors				20,497,190	15.50%	20,497,190	14.99%

Note 1: The minimum number of shares to be held is calculated at 80% of the statutory percentage because the requirement for independent directors is met.

Note 2: The paid-in capital was NT\$1,367,542,070 as of April 28, 2026.