Stock Code：1735

日勝化工股份有限公司

EVERMORE CHEMICAL INDUSTRIAL CO., LTD.

Handbook for the 2026 Annual General Shareholders' Meeting

Time：May 27 (Wednesday) 2026, 9:30 AM

Place：No. 7, Gongye South 2nd Road, Nantou City (Evermore Chemical Industry Co., Ltd.)

Notice to readers

This English version handbook is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

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One. Meeting Procedure:

I. Call Meeting to Order
II. Chairperson's Remarks
III. Report Items
IV. Ratification Items
V. Discussion Items
VI. Extraordinary Motions
VII. Adjournment

Two. Meeting Agenda:

Date and Time: May 27, 2026 (Wednesday), 9:30 A.M.
Venue: No. 7, Gongye South 2nd Road, Nantou City (Evermore Chemical Industry Co., Ltd.)
Convention Method: Video-assisted shareholders' meeting (physical shareholders' meeting with video-assisted virtual method provided)

Virtual Meeting Platform: Taiwan Depository & Clearing Corporation Shareholders' e-Service Platform
(Website address:https://stockservices.tdcc.com.tw)

I. Report Items:
(I) Report on Distribution of 2025 Remuneration of Employees and Directors.
(II) 2025 Business Report and Financial Statements and 2026 Operational Plan.
(III)Audit Committee's Review Report on 2025 Financial Statements.
(IV)Report on Loaning of Fund and Endorsements and Guarantees Status.
(V) Report on 2025 Distribution of Remuneration of Directors.

II. Ratification Items:
(I) Adoption of 2025 Business Report and Financial Statements.
(II) Adoption of 2025 Earnings Distribution Proposal.

III. Discussion Items:
(I) Amendment of "Procedures for Acquiring or Disposing of Assets."

IV. Extraordinary Motions:

V. Adjournment

I. Report Items

Proposal 1: For Report on Distribution of 2025 Remuneration of Employees and Directors.

Description: In accordance with the Articles of Incorporation, for 2025, the Company allocates 5% for remuneration of employees and 2% for remuneration of directors, and the amounts are NT$4,936,536 and NT$1,974,615, respectively. All remunerations are distributed in cash, with no less than 50% of the employee remuneration distributed to base-level employees. The amount approved by the Board of Directors matched the amount recorded in the books for 2025.

Proposal 2: 2025 Business Report and Financial Statements and 2026 Operational Plan.

Description: Please refer to Appendix I (Pages 6-7).

Proposal 3: Audit Committee's Review Report on 2025 Financial Statements.

Description: Please refer to Appendix II (Page 8).

Proposal 4: Report on Loaning of Fund and Endorsements and Guarantees Status.

Description: The status on the provision of endorsements & guarantees and loaning of fund of the Company as of December 31, 2025 are as follows:

1. Endorsements and guarantees:

Endorser & guarantor	Endorsed/guaranteed individual/company	Endorsement & guarantee limit (NTD thousand)	Amount actually drawn (NTD thousand)
EVERMORE CHEMICAL INDUSTRY CO., LTD.	TOP WELL ELASTIC TECHNOLOGY CO.,LTD.	NTD15,715 (USD 500)	NTD15,715 (USD 500)
	POU CHIEN CHEMICAL CO., LTD.	NTD31,430 (USD 1,000)	-

2. Fund lending:

Lending company	Borrower(s)	Credit line for fund lending (NTD thousand)	Amount actually drawn (NTD thousand)
EVERMORE CHEMICAL INDUSTRY CO., LTD.	TOP WELL ELASTIC TECHNOLOGY CO.,LTD.	NTD12,572 (USD 400)	NTD10,078 (USD 321)

Proposal 5: Report on 2025 Distribution of Remuneration of Directors.

Description: (I) Policies, systems, standards, and structure by which the compensation was paid to the general directors and independent directors, and its association with business performance and future risks:

1. According to the Articles of Incorporation, when directors of the Company carry out business for the Company, regardless of the operating profits and losses, the Company shall pay traffic allowance to them at such amount as determined by the Board of Directors. The remuneration of directors of the Company shall be determined by the Board of Directors based on their level of participation in the Company's business operations and contribution to the Company, and in reference to the pay level among peer companies. For a director of the Company who is also an employee of the Company, he/she shall be paid remuneration regardless of the operating profits and losses, at such amount as determined in accordance with the "Measures for Management of the Compensation for New Hires" of the Company and in reference to the pay level among peer companies.
2. The remuneration of directors shall be paid in accordance with the Company's "Regulations Governing Remuneration of Directors and Functional Committee Members." It consists of fixed traffic allowance, remuneration to directors equivalent to no more than 2% of the earnings defined under the Articles of Incorporation, and remuneration to directors who are also employees. The directors' performance evaluation indicators consist of business, governance and financial results. The evaluation covers profitability, compliance with laws when exercising the Board of Directors' powers loyally, provision of fine-quality decision making suggestions and participation in the Board of Directors. Relevant performance evaluation and reasonableness of remuneration have been reviewed and approved by Remuneration Committee and Board of Directors.

(II) For the details on the directors' remuneration, please refer to Appendix III (Page 9).

II. Ratification Items

Proposal 1: Adoption of the Business Report and Financial Statements for 2025, submitted for ratification. (Proposed by the Board of Directors)

Description: 1. The CPAs from Deloitte Taiwan, Shu-Chin Chiang and Ding-Jian Su, have audited the Company's parent company only financial statements and consolidated financial statements for 2025, and have issued an independent auditor's report accordingly. Meanwhile, the financial statements, business report and earnings distribution proposal referred to in the preceding paragraph have been reviewed and approved by the Audit Committee, for which the Audit

Committee issued a review report accordingly.

2. Said statements and independent auditor's report are enclosed herewith. Please refer to Appendix I (Pages 6-7), Appendix II (Page 8) and Appendix IV (Pages 10-30) for details.

Resolutions:

Proposal 2: Adoption of 2025 Earnings Distribution Proposal, submitted for ratification. (Proposed by the Board of Directors)

Description: Please refer to Appendix V (Page 31) for the Company's 2025 Earnings Distribution Table.

Resolutions:

III. Discussion Items

Proposal 1: Amendment to the Procedures for Acquisition or Disposal of Assets, submitted for discussion. (Proposed by the Board of Directors)

Description: In response to management needs and amendments to the Regulations Governing the Acquisition and Disposal of Assets by Public Companies announced by the Financial Supervisory Commission ("FSC"), certain provisions of the Company's "Procedures for Acquisition and Disposal of Assets" have been revised. Please refer to Appendix VI (Pages 32-34) for a comparison table of the amendments.

Resolutions:

IV. Extraordinary Motions

Three. Appendices

Appendix I: 2025 Business Report

I. Operating Results for 2025

(I) Results of Business Plans

The Company's consolidated net revenue for 2025 is NTD 2,303,489 thousand, the consolidated net profit after tax was NTD 77,624 thousand and consolidated basic earnings per share after tax was NTD 0.78 per share.

In 2025, impacted by regional conflicts and the imposition of U.S. tariffs, the overall economy experienced mixed results across industries. While electronics-related industries benefited from advancements in AI technology and achieved higher growth, other sectors did not perform as well. The Company's operating revenue decreased by 12.9% in 2025 compared to 2024. Strategically, the Company continued to adjust its product portfolio to increase the proportion of high-value products to maintain revenue and profitability. Additionally, investment businesses were disposed of in line with operational strategies, and efforts continued to maintain accounts receivable quality and manage operating expenses to strengthen the Company's financial structure.

Business performance: Unit: NTD thousand

Item	2025	2024	Growth Rate
Operating Revenue	2,303,489	2,646,091	-12.9%
Operating Profits	52,216	106,768	-51.1%
Net income before tax	99,932	128,134	-22.0%
Profit after tax	77,624	96,413	-19.5%

(II) Budget Implementation

The Company has not disclosed the financial forecasts for the year of 2025.

(III) Financial Revenue and Expenditure

As of December 31, 2025, total assets were NTD 2,955,375, total liabilities were NTD 1,402,979, debt ratio was 47.47%, and current ratio was 122.3%.

(IV) Analysis of Profitability

Item	2025	2024
Return on assets (%)	3.07	3.47
Return on equity (%)	4.96	6.27
Income before tax/paid-in capital (%)	10.05	12.89
Net profit margin (%)	3.36	3.64
Earnings per share (NT$)	0.78	0.97

(V) Status of Research and Development

1. R & D expenses spent in this year:

Item	2025
Amount (NTD thousand)	63,248
Proportion to operating revenue (%)	2.49%

2. The technologies or products developed successfully:
   A. Non-yellowing Supercritical Fluid Foaming Injection Grade TPU
   B. Low-reflective UV coating
   C. High-performance CPU-based materials are used to enhance the support and strength of shoe uppers
   D. PU resin for making grinding materials
   E. High transparency TPU material is used in injection molding for shoe materials
   F. High explosion-proof TPU pipes
   G. High-performance shoe material inks compliant with restricted substance regulations
   H. Moisture-curing hot-melt adhesive for system kitchens
   I. UV monomer with high EO value for 3D printing
   J. Developing UV-curing resin for PCB
   K. Development of low-temperature deblocking crosslinking agent

Appendix II.Audit Committee's Review Report

Evermore Chemical Industry Co., Ltd.

Audit Committee's Review Report

The Company's 2025 parent company only financial statements and consolidated financial statements prepared and submitted by the Board of Directors have been audited, and determined as sufficient to appropriately reflect the Company's financial position, business results and cash flow by CPAs of Deloitte Taiwan, Shu-Chin Chiang and Ting-Chien Su. The Audit Report together with the Business Report and earning distribution plan are determined as qualified after review by the Audit Committee. The Committee hereby issue the Report in accordance with the provisions of Article 219 of the Company Act.

Submitted to

2026 Annual General shareholders' Meeting of Evermore Chemical Industry Co., Ltd..

Audit Committee Convener: Chen, Wan-Yu

March 10, 2026

Appendix III.Status on Remuneration of Directors

December 31, 2025 Unit: NTD

Job title	Name	Remuneration of directors								Sum of A, B, C, and D as percentage of income after tax		Remuneration from concurrently servings as employees								Sum of A, B, C, D, E, F and G as percentage of income after tax		Remuneration from investees other than subsidiaries
		Remuneration (A)		Pension upon retirement (B)		Remuneration to directors (C)		Professional practice expenses (D)				Wages, bonuses, and special allowances, etc. (E)		Pension upon retirement (F)		Remuneration to employees (G)						
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements	
																Cash	Stock	Cash	Stock			
Chairman	Ho Wen-Chieh	0	0	0	0	1,974,615	1,974,615	3,030,000	3,030,000	5,004,615/ 6.4472%	5,004,615/ 6.4472%	5,189,984	5,189,984	0	0	204,303	0	204,303	0	10,398,902/13.3964%	10,398,902/13.3964%	0
Director	Huang Chang-Tze																					
Director	Aica Kogyo Company Limited																					
	Representative: Omura Nobuyuki																					
	Representative: Nishino Go (Note 1)																					
	Representative: Hisano Norikazu(Note 2)																					
	Representative: Mori Yosuke																					
Director	Yue Dean Technology Corporation																					
	Representative: Hung Chi-Chih (Note 3)																					
	Representative: Lee Yu-Chi (Note 4)																					
Independent Director	Higashiyama Mikio																					
Independent Director	Chen Wan-Yu																					
Independent Director	Su, I-Hsiu																					

1. Regarding independent directors' remuneration payment policies, systems, standards and structure, and in accordance with their responsibilities, risks, time invested and other factors, describe the relevance to the amount of remuneration: Independent directors of the Company bear the same responsibilities and risks as ordinary directors. According to the Company's "Regulations Governing Remuneration to and Performance Evaluation on Directors and Functional Committee Members," the remuneration is divided into fixed amounts and the amount allocated according to the Articles of Association is distributed subject to the degree of contribution. The part allocated according to degree of contribution is calculated based on the ratio of the number of board attendances by the independent director to the number of attendances by all independent directors.
2. In addition to the disclosure above, in the most recent year, the directors of the company have received remuneration for providing services to all companies in the financial report (for example, as a consultant who is not an employee): None.
3. Proposed employee compensation amount.

Note 1: Relieved of duty on April 1, 2025.

Note 2: Assumed duty on April 1, 2025.

Note 3: Passed away and relieved of duty on January 22, 2025.

Note 4: Assumed duty on February 17, 2025.

Appendix IV. 2025 Parent Company Only Financial Statements and Consolidated Financial Statements

INDEPENDENT AUDITORS' REPORT

To Evermore Chemical Industry Co., Ltd.

Audit Opinion

We have audited the accompanying financial statements of Evermore Chemical Industry Co., Ltd. (the Company), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We are entrusted to conduct the 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 Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

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

Authenticity of revenue recognition for specific customers

The main source of the Company's revenue is the sales of resins. In the operating revenue in 2025, the amount of transactions with specific customers were critical to the overall operating revenue. Meanwhile, subject to the epidemic and changes economic environment, there was a significant risk to the authenticity of their revenue and, therefore, the authenticity of revenue recognition for specific customers was listed as a key audit matter. For accounting policies related to revenue recognition, please refer to Note IV of the parent company only financial statements.

The main audit procedures that we have implemented in response to the above key audit matters are as follows:

1. Understand and evaluate internal control design related to inspection and risk in the sales and collection cycle, and execute tests of its effectiveness.
2. Select samples from the sales details of specific customers, review relevant documents such as shipment orders and export declarations, and check whether collection counterparties are consistent with sales counterparties.

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

From the matters communicated with the governance unit, we have determined key audit matters of the Company's 2025 parent company only financial statements. 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 & Touche
Taipei, Taiwan
Republic of China

March 10, 2026

EVERMORE CHEMICAL INDUSTRY CO, LTD

BALANCE SHEETS

December31, 2025 and 2024

Unit: NTD thousand

Code	ASSETS	December31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes IV and VI)	$ 45,085	1	$ 37,457	1
1136	Financial assets measured at amortized cost - current (Notes IV, VII and XXIV)	17,215	1	17,893	1
1150	Notes receivable (Notes IV, VIII, and XXIII)	60,281	2	66,617	2
1170	Accounts receivable due from non-related parties (Notes IV and VIII)	166,016	6	204,651	6
1180	Accounts receivable due from related parties (Notes IV, VIII, and XXIII)	49,364	2	86,464	3
1200	Other receivables (Note XXIII)	33,474	1	16,748	1
1300	Inventories (Notes IV and IX)	304,746	11	318,542	10
1479	Other current assets	10,691	-	6,754	-
11XX	Total current assets	686,872	24	755,126	24
	NON-CURRENT ASSETS				
1550	Investment accounted for using the equity method (Notes IV, X and XX)	1,012,189	36	1,181,229	38
1600	Property, plant, and equipment (Notes IV, XI, and XXIV)	1,103,767	39	1,146,524	36
1755	Right-of-use assets (Notes IV and XII)	25,233	1	29,270	1
1760	Investment real estate (Note IV)	1,007	-	1,007	-
1780	Intangible assets (Note IV)	3,349	-	4,396	-
1840	Deferred tax assets (Notes IV and XVIII)	12,341	-	20,300	1
1915	Prepayments for equipment	9,956	-	5,221	-
1920	Refundable deposits	928	-	1,048	-
15XX	Total non-current assets	2,168,770	76	2,388,995	76
1XXX	TOTAL	$ 2,855,642	100	$ 3,144,121	100

Code	LIABILITIES AND EQUITY				
	Current liabilities:				
2100	Short-term borrowings (Notes XIII and XXIV)	$ 654,328	23	$ 734,626	24
2110	Short-term bills payable (Note XIII)	-	-	129,952	4
2150	Notes payable	2,938	-	3,170	-
2170	Accounts payable (Note XXIII)	174,257	6	221,445	7
2200	Other payables (Notes XIV and XXIII)	79,215	3	88,550	3
2230	Current tax liabilities (Notes IV and XVIII)	7,779	-	8,557	-
2280	Lease liabilities - current (Notes IV and XII)	4,001	-	3,955	-
2322	Long-term borrowings due within one year (Notes XIII and XXIV)	212,500	8	92,617	3
2399	Other current liabilities	6,656	-	10,345	-
21XX	Total current liabilities	1,141,674	40	1,293,217	41
	Non-current liabilities				
2541	Long-term borrowings (Notes XIII and XXIV)	76,667	3	192,500	6
2570	Deferred tax liabilities (Notes IV and XVIII)	63,136	2	59,532	2
2580	Lease liabilities - non-current (Notes IV and XII)	21,769	1	25,769	1
25XX	Total non-current liabilities	161,572	6	277,801	9
2XXX	Total liabilities	1,303,246	46	1,571,018	50
	EQUITY				
3110	Share capital from common stock	993,880	35	993,880	32
3200	Capital surplus	98,017	3	98,017	3
	Retained earnings				
3310	Legal reserves	243,716	8	234,075	8
3320	Special reserve	-	-	13,937	-
3350	Undistributed earnings	220,811	8	218,401	7
3400	Other equity	(4,028)	-	14,793	-
3XXX	Total equity	1,552,396	54	1,573,103	50
	TOTAL	$ 2,855,642	100	$ 3,144,121	100

Chairman: Ho Wen-Chieh Managerial Officer: Huang Chang-Tze Accounting Officer: Chen Hsiang-Li

EVERMORE CHEMICAL INDUSTRY CO, LTD

STATEMENTS OF COMPREHENSIVE INCOME

January 1 to December 31, 2025 and 2024

Unit: NTD Thousand, Except that Earnings Per Share is NTD

Code		2025		2024	
		Amount	%	Amount	%
4000	NET SALES REVENUES (Notes IV and XXIII)	$ 1,549,281	100	$ 1,691,203	100
5000	Operating costs (Notes IX, XVII and XXIII)	1,331,810	86	1,454,115	86
5900	Gross operating profit	217,471	14	237,088	14
5920	REALIZED (UNREALIZED) GROSS PROFIT ON SALES TO SUBSIDIARIES	(11)	-	1,635	-
5950	REALIZED GROSS PROFIT	217,460	14	238,723	14
	Operating expenses (Note XVII)				
6100	Selling and marketing expenses	60,536	4	64,583	4
6200	Management expenses	75,169	5	76,159	4
6300	Research and development expenses	42,043	2	44,221	3
6450	Gains from reversed expected credit impairment (Note IV and VIII)	(378)	-	(27,541)	(2)
6000	Total operating expenses	177,370	11	157,422	9
6900	Net operating profit	40,090	3	81,301	5
	Non-operating revenue and expenditure				
7010	Other income (Note XXIII)	5,098	-	9,571	-
7020	Other gains and losses	47,969	3	(508)	-
7100	Interest income (Note XXIII)	1,271	-	1,897	-
7230	Foreign currency exchange net gains (loss)	(11,521)	(1)	12,763	1

(Continued on the next page)

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Code		2025 Amount	2025 %	2024 Amount	2024 %
7510	Interest expense	($ 21,386)	(1)	($ 20,656)	(1)
7375	Share of gains from subsidiaries and affiliates using the equity method (Note VI)	30,298	2	35,948	2
7000	Total non-operating income and expenses	51,729	3	39,015	2
7900	Net profits before tax	91,819	6	120,316	7
7950	INCOME TAX EXPENSE (Notes IV and XVIII)	14,195	1	23,903	1
8200	Net income	77,624	5	96,413	6
	OTHER COMPREHENSIVE INCOME (LOSS) (Note IV)				
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation of foreign financial statements	(23,517)	(1)	35,929	2
8399	Income tax relating to items that may be reclassified subsequently to profit or loss (Note XVIII)	4,696	-	(7,199)	(1)
8300	Other comprehensive income (loss) for the year, net of tax	(18,821)	(1)	28,730	1
8500	Total comprehensive income	$ 58,803	4	$ 125,143	7
	Earnings per share (Note XIX)				
9750	Basic	$ 0.78		$ 0.97	
9850	Diluted	$ 0.78		$ 0.97	

Chairman: Ho Wen-Chieh Managerial Officer: Huang Chang-Tze Accounting Officer: Chen Hsiang-Li

EVERMORE CHEMICAL INDUSTRY CO, LTD

STATEMENTS OF CHANGES IN EQUITY

January 1 to December 31, 2025 and 2024

Unit: NTD thousand

Code		Share capital from common stock (Note XVI)	Capital surplus (Note XVI)	Retained earnings (Note XVI)			Exchange differences on translation of foreign financial statements	Total equity
				Legal reserves	Special reserve	Undistributed earnings		
A1	Balance on January 1, 2024	$ 993,880	$ 98,017	$ 226,553	$ -	$ 193,141	($ 13,937)	$ 1,497,654
	Earnings allocation and distribution for 2023							
B1	Legal reserves	-	-	7,522	-	(7,522)	-	-
B3	Special reserve	-	-	-	13,937	(13,937)	-	-
B5	Cash dividends to the Company's shareholders	-	-	-	-	(49,694)	-	(49,694)
D1	2024 net profit	-	-	-	-	96,413	-	96,413
D3	Other comprehensive income after tax for 2024	-	-	-	-	-	28,730	28,730
D5	Total comprehensive income for 2024	-	-	-	-	96,413	28,730	125,143
Z1	Balance on December 31, 2025	993,880	98,017	234,075	13,937	218,401	14,793	1,573,103
	Earnings allocation and distribution for 2024							
B1	Legal reserves	-	-	9,641	-	(9,641)	-	-
B5	Cash dividends to the Company's shareholders	-	-	-	-	(79,510)	-	(79,510)
B17	Reversal of special reserve	-	-	-	(13,937)	13,937	-	-
D1	2025 net profit	-	-	-	-	77,624	-	77,624
D3	Other comprehensive income after tax for 2025	-	-	-	-	-	(18,821)	(18,821)
D5	Total comprehensive income for 2025	-	-	-	-	77,624	(18,821)	58,803
Z1	Balance on December 31, 2025	$ 993,880	$ 98,017	$ 243,716	$ -	$ 220,811	($ 4,028)	$ 1,552,396

Chairman: Ho Wen-Chieh Managerial Officer: Huang Chang-Tze Accounting Officer: Chen Hsiang-Li

EVERMORE CHEMICAL INDUSTRY CO, LTD

INDIVIDUAL CASH FLOW STATEMENT

January 1 to December 31, 2025 and 2024

Unit: NTD thousand

Code		2025	2024
	CASH FLOW FROM OPERATING ACTIVITIES		
A10000	Income before tax	$ 91,819	$ 120,316
A20000	Adjustments for:		
A20100	Depreciation expense	76,949	74,826
A20200	Amortization expense	1,173	1,429
A20300	Reversal gain of expected credit impairment	(378)	(27,541)
A20900	Interest expense	21,386	20,656
A21200	Interest income	(1,271)	(1,897)
A22300	Share of gains of subsidiaries and affiliates using the equity method	(30,298)	(35,948)
A22500	Loss (gain) on disposal of property, plant, and equipment	544	(58)
A23700	Loss for market price decline and obsolete and slow-moving inventories	57	291
A23900	UNREALIZED (REALIZED) GROSS PROFIT ON SALES TO SUBSIDIARIES	11	(1,635)
A24100	Foreign exchange losses (gains)	2,209	(5,384)
A29900	Gain on disposal of subsidiary	(48,822)	-
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	6,336	(10,752)
A31150	Accounts receivable	75,475	49,200
A31180	Other receivables	249	6,022
A31200	Inventories	13,739	(34,756)
A31240	Other current assets	(3,937)	-
A32130	Notes payable	(232)	104
A32150	Accounts payable	(47,066)	9,007
A32180	Other payables	(13,031)	14,855
A32230	Other current liabilities	(3,689)	1,994
A33000	Cash generated from operations	141,223	180,729
A33100	Interest received	1,277	1,913
A33300	Interest paid	(19,765)	(19,236)
A33500	Repayment of income tax (payment)	1,286	(19,084)
AAAA	Net cash flow from operating activities	124,021	144,322

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Code		2025	2024
	CASH FLOW FROM INVESTING ACTIVITIES		
B02300	Net cash inflow from disposal of subsidiaries	$ 164,633	$ -
B02400	Refunded share payment from capital decrease by an investee accounted for using the equity method	44,000	81,000
B02700	Payments for property, plant, and equipment	(29,981)	(65,749)
B02800	Proceeds from disposal of property, plant, and equipment	239	58
B03700	Decrease (increase) in refundable deposits	120	(196)
B04400	Decrease in other receivables due from related parties	1,052	1,743
B04500	Acquisition of intangible assets	(126)	(491)
B07100	Increase in prepayments for equipment	(5,789)	(10,447)
B07600	Dividends received from subsidiaries	938	-
BBBB	Net cash inflow from investing activities	175,086	5,918
	CASH FLOW FROM FINANCING ACTIVITIES		
C00100	Proceeds from short-term borrowings	5,735,664	5,782,325
C00200	Repayments of short-term borrowings	(5,816,004)	(5,891,222)
C00500	Net increase (decrease) in short-term notes and bills payable	(131,724)	88,463
C01600	Proceeds from long-term borrowings	96,667	-
C01700	Repayments of long-term borrowings	(92,617)	(91,500)
C04020	Payments of lease liabilities	(3,955)	(3,912)
C04500	Dividends paid to owners of the Company	(79,510)	(49,694)
CCCC	Net cash flow used in financing activities	(291,479)	(165,540)
EEEE	Net increase (decrease) in cash and cash equivalents for the year	7,628	(15,300)
E00100	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	37,457	52,757
E00200	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 45,085	$ 37,457

Chairman: Ho Wen-Chieh Managerial Officer: Huang Chang-Tze Accounting Officer: Chen Hsiang-Li

Statement of Affiliate's Consolidated Financial Report

For the year ended December 31, 2025, the Company complies with the Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises in that the companies that should be included in the preparation of the consolidated financial statements of the affiliated companies are the same as the companies that should be included in the preparation of the consolidated financial statements of the parent and subsidiary companies in accordance with IFRS 10. In addition, the relevant information that should be disclosed in the consolidated financial statements of the associated companies has been disclosed in the consolidated financial statements of the parent and subsidiary companies of the former disclosure. Therefore, there is no need to prepare the consolidated financial statements of associated companies separately.

Hereby declared by

Company Name: Evermore Chemical Industry Co., Ltd.

Chairman: Ho Wen-Chieh

March 10, 2026

INDEPENDENT AUDITORS' REPORT

To Evermore Chemical Industry Co., Ltd.

Audit Opinion

We have audited the accompanying consolidated financial statements of Evermore Chemical Industry Co., Ltd. (the Company) and its subsidiaries (the Group), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the aforementioned consolidated financial statements in all major respects are in compliance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and with International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretation, or SIC Interpretation endorsed by the Financial Supervisory Commission. They are sufficient to adequately express the consolidated financial status of Evermore Group as of December 31, 2025 and 2024 and its consolidated financial performance and consolidated cash flow from January 1 through December 31, 2025 and 2024.

Basis for Opinion

We are entrusted to conduct the 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 the report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters refer to the most important matters for the audit of Evermore Group's 2025 consolidated financial statements based on our professional judgment. 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.

Key audit matters of Evermore Group's 2025 consolidated financial statements are hereby stated as follows:

Authenticity of revenue recognition for specific customers

The main source of the Group's revenue is the sales of resins. In the operating revenue in 2025, the amount of transactions with specific customers were critical to the overall operating revenue. Meanwhile, subject to the epidemic and changes economic environment, there was a significant risk to the authenticity of their revenue and, therefore, the authenticity of revenue recognition for specific customers was listed as a key audit matter. For accounting policies related to revenue recognition, please refer to Note IV of consolidated financial statements.

The main audit procedures that we have implemented in response to the above key audit matters are as follows:

1. Understand and evaluate internal control design related to inspection and risk in the sales and collection cycle, and execute tests of its effectiveness.
2. Select samples from the sales details of specific customers, review relevant documents such as shipment orders and export declarations, and check whether collection counterparties are consistent with sales counterparties.

Miscellaneous

Evermore Chemical Industry Co., Ltd. has prepared parent company only financial statements for 2025 and 2024, and the audit reports with unqualified opinions that we have issued are on file for reference.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue operations, disclosing related matters, as well as continuing operations with the basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no feasible alternative but to do so.

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

Auditors' Responsibilities for the Audit of Consolidated Financial Statements

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 2025 consolidated financial statements 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 & Touche
Taipei, Taiwan
Republic of China

March 10, 2026

EVERMORE CHEMICAL INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

December 31, 2025 and 2024

Unit: NTD thousand

Code	ASSETS	December31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes IV and VI)	$ 393,681	13	$ 341,674	10
1136	Financial assets measured at amortized cost - current (Notes IV, VII and XXV)	17,215	1	17,893	1
1150	Notes receivable (Notes IV and VIII)	144,343	5	164,661	5
1170	Accounts receivable due from non-related parties (Notes IV and VIII)	363,298	12	406,488	12
1180	Accounts receivable due from related parties (Notes IV, VIII, and XXIV)	34,313	1	55,840	2
1200	Other receivables, net (Note XXIV)	21,483	1	5,541	-
1220	Current tax assets (Notes IV and XIX)	3,129	-	2,204	-
130X	Inventories (Notes IV and IX)	496,009	17	566,322	17
1410	Prepayments	43,909	1	53,888	2
1479	Other current assets	335	-	607	-
11XX	Total current assets	1,517,715	51	1,615,118	49
	NON-CURRENT ASSETS				
1600	Property, plant, and equipment (Notes IV, XI and XXV)	1,268,968	43	1,386,165	42
1755	Right-of-use assets (Notes IV and XII)	82,350	3	191,738	6
1760	Investment real estate (Note IV)	1,007	-	1,007	-
1780	Intangible assets (Note IV)	8,146	-	9,373	-
1805	Goodwill (Notes IV and XIII)	44,191	2	43,716	2
1840	Deferred tax assets (Notes IV and XIX)	19,145	1	24,564	1
1915	Prepayments for equipment	10,759	-	5,314	-
1920	Refundable deposits	3,094	-	2,976	-
15XX	Total non-current assets	1,437,660	49	1,664,853	51
1XXX	TOTAL	$ 2,955,375	100	$ 3,279,971	100

Code	LIABILITIES AND EQUITY				
	Current liabilities:				
2100	Short-term bank loans (Notes XIV and XXV)	$ 678,173	23	$ 770,038	24
2110	Short term notes and bills payable (Note XIV)	-	-	129,952	4
2150	Notes payable	3,104	-	3,228	-
2170	Accounts payable (Note XXIV)	205,565	7	264,638	8
2200	Other payables (Notes XV and XXIV)	118,296	4	143,364	5
2230	Current tax liabilities (Notes IV and XIX)	11,820	1	9,391	-
2280	Lease liabilities - current (Notes IV and XII)	4,001	-	3,955	-
2322	Long-term bank loans due within one year (Notes XIV and XXV)	212,500	7	92,617	3
2399	Other current liabilities	7,389	-	11,414	-
21XX	Total current liabilities	1,240,848	42	1,428,597	44
	Non-current liabilities				
2541	Long-term bank loans (Notes XIV and XXV)	76,667	2	192,500	6
2570	Deferred tax liabilities (Notes IV and XIX)	63,186	2	59,554	2
2580	Lease liabilities - non-current (Notes IV and XII)	21,769	1	25,769	-
2645	Guarantee deposits	509	-	448	-
25XX	Total non-current liabilities	162,131	5	278,271	8
2XXX	Total liabilities	1,402,979	47	1,706,868	52
	EQUITY				
3110	Share capital from common stock	993,880	34	993,880	30
3200	Capital surplus	98,017	3	98,017	3
	Retained earnings				
3310	Legal reserves	243,716	8	234,075	7
3320	Special reserve	-	-	13,937	-
3350	Undistributed earnings	220,811	8	218,401	7
3400	Other equity	(4,028)	-	14,793	1
3XXX	Total equity	1,552,396	53	1,573,103	48
	TOTAL	$ 2,955,375	100	$ 3,279,971	100

Chairman: Ho Wen-Chieh Managerial Officer: Huang Chang-Tze Accounting Officer: Chen Hsiang-Li

EVERMORE CHEMICAL INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

January 1 to December 31, 2025 and 2024

Unit: NTD Thousand, Except that Earnings Per Share is NTD

Code		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue, net (Notes IV and XXIV)	$ 2,303,489	100	$ 2,646,091	100
5000	Operating costs (Notes IX, XVIII and XXIV)	1,885,834	82	2,176,756	82
5900	Gross operating profit	417,655	18	469,335	18
	OPERATING EXPENSES (Note XVIII)				
6100	Selling and marketing expenses	149,770	6	157,902	6
6200	Management expenses	153,545	6	170,248	6
6300	Research and development expenses	63,248	3	66,071	3
6450	Expected credit loss (gain) (Notes IV and VIII)	(1,124)	-	(31,654)	(1)
6000	Total operating expenses	365,439	15	362,567	14
6900	Net operating profit	52,216	3	106,768	4
	Non-operating revenue and expenditure				
7010	Other revenue	18,584	1	14,401	1
7020	Other gains and losses	(742)	-	(1,650)	-
7100	Interest income	10,429	-	8,510	-
7210	Gains (Losses) from disposal of property, plant, and equipment	12,721	1	(149)	-
7225	Gain on disposal of subsidiary	48,822	2	-	-
7230	Foreign currency exchange net gains (loss)	(19,483)	(1)	22,699	1
7510	Interest expense	(22,615)	(1)	(22,445)	(1)
7000	Total non-operating income and expenses	47,716	2	21,366	1

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Code		2025 Amount	2025 %	2024 Amount	2024 %
7900	Net profits before tax	$ 99,932	5	$ 128,134	5
7950	INCOME TAX EXPENSE (Notes IV and XIX)	22,308	1	31,721	1
8200	Net income	77,624	4	96,413	4
	OTHER COMPREHENSIVE INCOME (LOSS) (Note IV)				
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation of foreign financial statements	(23,517)	(1)	35,929	1
8399	Income tax related to items that may be reclassified to profit or loss	4,696	-	(7,199)	-
8300	Other comprehensive income (loss) for the year, net of tax	(18,821)	(1)	28,730	1
8500	Total comprehensive income	$ 58,803	3	$ 125,143	5
	EARNINGS PER SHARE (Note XX)				
9750	Basic	$ 0.78		$ 0.97	
9850	Diluted	$ 0.78		$ 0.97	

Chairman: Ho Wen-Chieh Managerial Officer: Huang Chang-Tze Accounting Officer: Chen Hsiang-Li

EVERMORE CHEMICAL INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

January 1 to December 31, 2025 and 2024

Unit: NTD thousand

Code		EQUITY						
		Share capital from common stock (Note XVII)	Capital surplus (Note XVII)	Retained Earnings (Note XVII)			Exchange differences on translation of foreign financial statements	Total equity
				Legal reserves	Special reserve	Undistributed earnings		
A1	Balance on January 1, 2024	$ 993,880	$ 98,017	$ 226,553	$ -	$ 193,141	($ 13,937)	$ 1,497,654
	Earnings allocation and distribution for 2023							
B1	Legal reserves	-	-	7,522	-	(7,522)	-	-
B3	Special reserve	-	-	-	13,937	(13,937)	-	-
B5	Cash dividends to the Company's shareholders	-	-	-	-	(49,694)	-	(49,694)
D1	2024 net profit	-	-	-	-	96,413	-	96,413
D3	Other comprehensive income after tax for 2024	-	-	-	-	-	28,730	28,730
D5	Total comprehensive income for 2024	-	-	-	-	96,413	28,730	125,143
Z1	Balance on December 31, 2024	993,880	98,017	234,075	13,937	218,401	14,793	1,573,103
	Earnings allocation and distribution for 2024							
B1	Legal reserves	-	-	9,641	-	(9,641)	-	-
B5	Cash dividends to the Company's shareholders	-	-	-	-	(79,510)	-	(79,510)
B17	Reversal of special reserve	-	-	-	(13,937)	13,937	-	-
D1	2025 net profit	-	-	-	-	77,624	-	77,624
D3	Other comprehensive income after tax for 2025	-	-	-	-	-	(18,821)	(18,821)
D5	Total comprehensive income for 2025	-	-	-	-	77,624	(18,821)	58,803
Z1	Balance on December 31, 2025	$ 993,880	$ 98,017	$ 243,716	$ -	$ 220,811	($ 4,028)	$ 1,552,396

Chairman: Ho Wen-Chieh Managerial Officer: Huang Chang-Tze Accounting Officer: Chen Hsiang-Li

EVERMORE CHEMICAL INDUSTRY CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOW

January 1 to December 31, 2025 and 2024

Unit: NTD thousand

Code		2025	2024
	CASH FLOW FROM OPERATING ACTIVITIES		
A10000	Income before tax	$ 99,932	$ 128,134
A20000	Adjustments for:		
A20100	Depreciation expense	110,701	111,536
A20200	Amortization expense	1,538	1,900
A20300	Reversal gain of expected credit impairment	(1,124)	(31,654)
A20900	Interest expense	22,615	22,445
A21200	Interest income	(10,429)	(8,510)
A22500	Loss (gain) on disposal of property, plant, and equipment	(12,721)	149
A23700	Losses on (Gains on reversal of) market price decline and obsolete and slow-moving inventories	(2,808)	7,356
A24100	Foreign exchange losses (gains)	3,073	(1,900)
A29900	Gain on disposal of subsidiary	(48,822)	-
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	20,941	(10,654)
A31150	Accounts receivable	59,220	23,179
A31180	Other receivables	3,021	7,849
A31200	Inventories	69,716	12,173
A31230	Prepayments	5,549	(1,885)
A31240	Other current assets	272	(378)
A32130	Notes payable	(124)	(208)
A32150	Accounts payable	(56,984)	(2,130)
A32180	Other payables	(29,875)	23,890
A32230	Other current liabilities	(4,025)	1,913
A33000	Cash generated from operations	229,666	283,205
A33100	Interest received	10,429	8,510
A33300	Interest paid	(20,720)	(20,772)
A33500	Income tax paid	(6,791)	(32,405)
AAAA	Net cash flow from operating activities	212,584	238,538
	CASH FLOW FROM INVESTING ACTIVITIES		
B02200	Net cash inflow from disposal of subsidiaries	152,269	-
B02700	Payments for property, plant, and equipment	(33,574)	(85,139)

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Code		2025	2024
B02800	Proceeds from disposal of property, plant, and equipment	$ 30,350	$ 140
B03700	Decrease (increase) in refundable deposits	(109)	(74)
B04500	Acquisition of intangible assets	(126)	(491)
B07100	Increase in prepayments for equipment	(6,500)	(10,539)
BBBB	Net cash inflow (outflow) from investing activities	142,310	(96,103)
	CASH FLOW FROM FINANCING ACTIVITIES		
C00100	Proceeds from short-term borrowings	5,738,548	5,813,974
C00200	Repayments of short-term borrowings	(5,831,912)	(5,932,822)
C00600	Net increase (decrease) in short-term notes and bills payable	(131,724)	88,463
C01600	Proceeds from long-term borrowings	96,667	-
C01700	Repayments of long-term borrowings	(92,617)	(91,500)
C04020	Payments of lease liabilities	(3,955)	(3,912)
C04500	Dividends paid to owners of the Company	(79,510)	(49,694)
CCCC	Net cash flow used in financing activities	(304,503)	(175,491)
DDDD	EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES	1,616	1,946
EEEE	Net increase (decrease) in cash and cash equivalents for the year	52,007	(31,110)
E00100	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	341,674	372,784
E00200	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	$ 393,681	$ 341,674

Chairman: Ho Wen-Chieh Managerial Officer: Huang Chang-Tze Accounting Officer: Chen Hsiang-Li

Appendix V. Earnings Distribution Table

Evermore Chemical Industry Co., Ltd.

Earnings Distribution Table

2025 Unit: NT$

Item	Amount	
	Subtotal	Total
Earnings undistributed in the previous year		143,186,747
Net income after tax of 2025	77,624,293	
Less: provision for 10% of statutory surplus reserves	(7,762,429)	
Less: Reversal of special reserve appropriated according to the law	(4,028,572)	
		65,833,292
Distributable earnings for the current period		209,020,039
Distribution item:		
Dividends paid to shareholders - cash dividends		(64,602,200)
Earnings undistributed at the end of the reporting period		144,417,839

Notes:

The cash dividends for 2025 are to be distributed pro rata to the shareholding percentages of shareholders recorded on the shareholder register as of the record date, and NT$ 0.65 per share is to be distributed (rounded to NT$ 1). The fractional amount of dividends less than NT$ 1 is summed and recognized as other income of the Company.

The shareholders' meeting is proposed to authorize the Chairman to specify the ex-dividend date and other relevant matters with full discretion. In case of any subsequent change of the total number of outstanding shares of the Company such that the payout ratio of the shareholders needs to be adjusted, the same principle shall be applied.

Chairman: Ho, Wen-Chieh Managerial Officer: Huang, Chang-Tze Accounting Officer: Chen, Hsiang-Li

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

EVERMORE CHEMICAL INDUSTRY CO, LTD

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

Amendments	Current Provisions	Description
Article 12: Procedures for Acquisition or Disposal of Derivative Products I.Trading Principles and Guidelines (I)Transaction Type (omitted) (II)Strategies for Business (Mitigation of Risks)(omitted) (III)Division of Powers and Responsibilities 1. Financial Department (1)Traders A. Responsible for drawing up the strategy for the financial commodity transactions in the Company. B. Traders shall calculate the positions every two weeks, collect market information, pass judgment on trends, carry out risk assessment, and draw up operation strategies. After being approved within the scope of authorization, such information shall be used as the basis for trading. C. Transactions are conducted within the scope of authorization and in accordance with the existing strategies. D. When a trader determines that the existing strategy is not applicable due to major changes in the financial market, he/she shall submit an assessment report at any time, and draw up a new strategy. After being approved by the general manager, such assessment report shall be used as the basis for trading.	Article 12: Procedures for Acquisition or Disposal of Derivative Products I.Trading Principles and Guidelines (I)Transaction Type (omitted) (II)Strategies for Business (Mitigation of Risks)(omitted) (III)Division of Powers and Responsibilities 1. Financial Department (1)Traders A. Responsible for drawing up the strategy for the financial commodity transactions in the Company. B. Traders shall calculate the positions every two weeks, collect market information, pass judgment on trends, carry out risk assessment, and draw up operation strategies. After being approved within the scope of authorization, such information shall be used as the basis for trading. C. Transactions are conducted within the scope of authorization and in accordance with the existing strategies. D. When a trader determines that the existing strategy is not applicable due to major changes in the financial market, he/she shall submit an assessment report at any time, and draw up a new strategy. After being approved by the general manager, such assessment report shall be used as the basis for trading.	

<table>
<tr><th>Amendments</th><th>Current Provisions</th><th>Description</th></tr>
<tr>
<td>(2) Closing personnel: perform closing tasks.
(3)Accountants

A. Review whether or not a transaction is based on the scope of authorization and the existing strategies.
B. Carry out evaluation on a monthly basis, and submit the evaluation report to the general manager.
C. Accounting.
D. Make declaration and announcement in accordance with the regulations of the competent authorities.

(4)Scope of authorization for derivative products
A. Scope of authorization for transactions aimed at mitigation of risks
<table>
<tr><td>Approver</td><td>Daily trading permissions</td><td>Trading authority of net accumulative positions</td></tr>
<tr><td>General manager</td><td>Less than US$1M</td><td>Less than US$3M (inclusive)</td></tr>
<tr><td>Chairman</td><td>More than US$1M</td><td>Less than US$10M (inclusive)</td></tr>
</table>
B. Other transactions for specific purpose shall be submitted to the Board for approval before proceeding.

2. Audit Department
The Audit Department is responsible for understanding the appropriateness of internal control over derivative product transactions and checking the compliance of the procedures for disposal of derivative products by the trading department, analyzing the trading cycle, preparing an audit report, and reporting to the Board of Directors when there is a major deficiency.
(IV)Performance Evaluation
(omitted)</td>
<td>(2)Accountants
A. Confirm transactions.
B. Review whether or not a transaction is based on the scope of authorization and the existing strategies.
C. Carry out evaluation on a monthly basis, and submit the evaluation report to the general manager.
D. Accounting.
E. Make declaration and announcement in accordance with the regulations of the competent authorities.
(3) Closing personnel: perform closing tasks.

(4)Scope of authorization for derivative products
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(IV)Performance Evaluation
(omitted)</td>
<td>Reverse the order of (2) and (3)

Terms can be easily misunderstood, so accounting personnel verify transactions, but they should not participate in them.</td>
</tr>
</table>

Amendments	Current Provisions	Description
(V) Total Contract Amount and Upper Limit on Losses (omitted) II.Measures for Risk Management (omitted) III.Internal Audit Systems (omitted) IV.Periodic Evaluation (omitted) V. Supervisory and management principles of the Board of Directors when engaged in derivative transactions (omitted)	(V) Total Contract Amount and Upper Limit on Losses (omitted) II.Measures for Risk Management (omitted) III.Internal Audit Systems (omitted) IV.Periodic Evaluation (omitted) V. Supervisory and management principles of the Board of Directors when engaged in derivative transactions (omitted)	
Article 14: Procedures for Disclosure of Information I.Matters to be Announced or Reported and the Standards for Announcement and Reporting (I)- (III): (Omitted) (IV)The Company's paid-in capital is less than NT$ 10 billion. The transaction amount for the acquisition or disposal of equipment or right-of-use assets for business use reached NT$500 million or more, and the counterparty was not a related party. (V)- (VIII): (Omitted) II.Public Disclosure Timeframe (omitted) III.Procedures for Public Disclosure (Omitted) IV.Format: Announcements shall be made in such format specified by the relevant regulations.	Article 14: Procedures for Disclosure of Information I.Matters to be Announced or Reported and the Standards for Announcement and Reporting (I)- (III): (Omitted) (IV)The trading counterpart of the equipment or right-of-use assets thereof to be acquired or disposed of for business purpose is not a related party, and the transaction amount complies with one of the following provisions: 1. A public company whose paid in capital is below NTD 10 billion, and the transaction amount reaches NTD 500 million or more; 2. A public company whose paid in capital is NTD 10 billion or more, and the transaction amount reaches NTD 1 billion or more. (V)- (VIII): (Omitted) II.Public Disclosure Timeframe (omitted) III.Procedures for Public Disclosure (Omitted) IV.Format: Announcements shall be made in such format specified by the relevant regulations.	July 24, 2025, Taipei Exchange Letter No. 1140013876 (Financial Supervisory Commission Letter No. 1140383333, dated July 24, 2025) relaxed the announcement standards for acquiring or disposing of equipment or its right-of-use assets for business use in transactions with non-affiliated parties. This revision retains only the items applicable to the Company (item 2 has been deleted and the description of item 1 has been modified).

Appendix VII.Shareholdings of All Directors

EVERMORE CHEMICAL INDUSTRY CO, LTD

Shareholding by Directors Record Date: March 29, 2026

Job title	Name	Number of shares currently held	
		Number of shares (shares)	Shareholding percentage
Chairman	Ho Wen-Chieh	7,003,532	7.05%
Director	Huang Chang-Tze	93	0.00%
Director	Aica Kogyo Company Limited Representative: Omura Nobuyuki	49,793,388	50.10%
Director	Aica Kogyo Company Limited Representative: Hisano Norikazu		
Director	Aica Kogyo Company Limited Representative: Mori Yosuke		
Director	Yue Dean Technology Corporation Representative: Li, Yu-Chi	1,786,760	1.80%
Independent Director	Higashiyama Mikio	0	0.00%
Independent Director	Chen, Wan-Yu	0	0.00%
Independent Director	Su, I-Hsiu	0	0.00%
Number of shares held by all the directors		58,583,773	58.95%

I. The paid-in capital of the Company is NTD 993,880,000, and 99,388,000 shares have been issued.

II. In accordance with Article 26 of Taiwan's Securities and Exchange Act, and Article 2(1)(2) and Article 2(2) of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, since the Company has elected three (3) independent directors, the ratio of shareholding by the directors (other than such independent directors) shall be reduced to 80%. The minimum number of shares to be held by all the directors of the Company shall be 7,951,040 shares. The number of shares held by the individual and all directors and supervisors on the shareholder register by the deadline for transfer of shares at the shareholders' meeting has been shown in the preceding table, and has met the standards for quota share set out in Article 26 of Taiwan's Securities and Exchange Act.

Appendix VIII.Articles of Incorporation

Evermore Chemical Industry Co., Ltd.

Articles of Incorporation

Chapter 1 General Provisions

Article 1: The Company is organized according to Taiwan's Company Act as a company limited by shares, and is named 日勝化工股份有限公司 (English name:EVERMORE CHEMICAL INDUSTRY CO., LTD).

Article 2: The Company's business is as follows:
C801100 Synthetic Resin and Plastic Manufacturing
C802120 Industrial and Additive Manufacturing
C805010 Manufacture of Plastic Sheets, Pipes and Tubes
C801990 Other Chemical Materials Manufacturing
C802990 Other Chemical Products Manufacturing
F107170 Wholesale of Industrial Catalyst
F107200 Wholesale of Chemistry Raw Material
F107990 Wholesale of Other Chemical Products
F401010 International Trade
ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval..

Article 3: The Company is headquartered in Nantou County. If necessary, it may establish branch offices at home and abroad by the resolution of the Board of Directors.

Article 4: The Company shall make announcements in such manner as set forth in the provisions of Article 28 of Taiwan's Company Act.

Article 5: The transfer of investments by the Company is not subject to Article 13 of Taiwan's Company Act, and the Board of Directors is authorized to resolve on the matters relevant to transfer of investments.

Article 6: The Company may deal with the external guarantees between its peers or affiliated enterprises for business needs based on the principle of reciprocity, and in accordance with the Company's procedures for endorsements & guarantees.

Chapter 2 Shares

Article 7: The total capital of the Company is NT$1.2 billion, the par value is NT$10 per share, no shares have been issued, the Board of Directors is authorized to issue shares in installments.

Article 8: When the Company prints share certificates, the share certificates shall be affixed with the signatures or personal seals of the director representing 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 shares issued by the Company are exempt from printing, but shall be registered with the securities centralized storage institutions.

Article 9: The matters of the Company in respect of shares shall be handled in accordance with the Criteria Governing Handing of Stock Affairs by Public Companies promulgated by the competent authorities.

Article 10: The transfer of shares shall be suspended within sixty days prior to the date of each shareholders' meeting, or within thirty days prior to the date of an extraordinary meeting, or within five days before the record date when the Company decides to distribute dividends and bonuses or other benefits.

Chapter 3 Shareholders Meeting

Article 11: The shareholders' meeting shall be classified into two types of the ordinary shareholders' meeting and extraordinary shareholders' meeting. The ordinary shareholders' meeting shall be convened once per year, and shall be convened within six months after the close of each fiscal year. An extraordinary meeting shall be convened according to law when necessary.

A shareholders' meeting of the Company can be held by means of visual communication network or other methods promulgated by the central competent authority.

Article 12: When a shareholder is unable to attend the meeting for any reason, he/she shall issue a power of attorney issued by the Company, stating the scope of authorization and designating a proxy to attend on his/her behalf. In addition to the provisions of Article 177 of Taiwan's Company Act, the attendance of a shareholder at a meeting in proxy shall be subject to the Rules Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies promulgated by the competent authorities.

Article 13: At the time of a meeting of shareholders, the Chairman of the Board shall be preside at the meeting. If the Chairman of the Board is absent from the meeting, the Chairman of the Board shall appoint one of the directors to act on his/her behalf. If not, the directors present shall elect one of their number to be chair of the meeting.

Article 14: Except as otherwise provided for by the Act, each shareholder of the Company has one vote for each share it owns.

Article 15: Unless otherwise provided for by the Act, a resolution shall be adopted at a meeting of shareholders at which the shareholders representing a majority of outstanding shares are present by a majority of the votes represented by the attending shareholders.

Article 16: The meeting minutes shall be prepared for the resolutions at a meeting of shareholders, signed or sealed by the chair, and distributed to the shareholders within twenty days after the meeting is dissolved. The production and distribution of the minutes described in the preceding paragraph shall be subject to Article 183 of the Company Act.

Chapter 4 Board of Directors and Audit Committee

Article 17: The Company shall have between 7 and 11 directors. A candidate nomination system is adopted, and the shareholders' meeting has the ability to select and appoint individuals. The term of office is three years, and re-election is permitted. The number of independent directors in the Board of Directors shall be no less than three persons, and shall not be less than one-fifth of the total number of directors to be elected.

Article 18: Whenever a vacancy in the Board of Directors is up to one third of members, the Board of Directors shall convene an ad hoc meeting within sixty days for by-election, and the term of office shall be limited to the original term.

Article 19: In case no election of new directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office.

Article 20: The Board of Directors shall be composed of directors, more than two-thirds of directors present at a meeting of the Board of Directors shall elect one of their number to be Chairman of the Board by the majority of votes of the directors. The Board of Directors shall manage the Company's affairs in accordance with the Act, Articles, and the resolutions adopted at the meetings of shareholders and the Board of Directors. Without regard to operating profits and losses, the Company has to pay remuneration to the Chairman of the Board, at such amount as determined by the Board of Directors authorized by the Company based on the Chairman's level of participation in the Company's business operations and contribution to the Company, and with reference to the standard practice of the industry.

Article 21: The Company's business policies and other important matters shall be resolved by the Board of Directors. Except to the extent that the first meetings of the Board are held in accordance with the provisions of Article 203 of the Company Act, the rest of meetings are convened and chaired by the Chairman of the Board. When the Chairman of the Board is unable to perform his/her duties, he/she shall appoint one of the directors to act on his/her behalf. If not, the directors present shall elect one from them to be chairman of the meeting.

The notice of a meeting of the Board of Directors may be sent to the directors in writing, via E-mail or by fax transmission, indicating the reasons for convening such meeting.

Article 22: The meetings of the Board of Directors , except as otherwise stipulated in Taiwan's Company Act, requires the attendance by a majority of the directors with unanimous consent of half or more of the attending directors. If a director is unable to attend the meeting for any reason, it shall issue a power of attorney, indicating the reasons for convening and the scope of authorization, to appoint another director to attend the meeting on his/her behalf, however, provided that only one person shall be appointed.

Article 23: The meeting minutes shall be prepared for the resolutions at a meeting of the Board, signed or sealed by the chair, and distributed to the directors within twenty days after the meeting is dissolved.

Article 24: Established in accordance with the regulations, the Audit Committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be convener, and at least one of whom shall have accounting or financial expertise. In addition to the independent exercise of supervisory powers by supervisors in accordance with the Securities and Exchange Act.

Article 25: When the directors and supervisors of the Company carry out the business for the Company, regardless of the operating profits and losses, the Company shall pay traffic allowance to them at such amount as determined by the Director of Directors.

The remuneration for the directors of the Company shall be determined by the Board of Directors based on their level of participation in the Company's business operations and contribution to the Company, and with reference to the standard practice of the industry.

The Company may take out insurance against the liability for damages to be assumed by the directors within the scope of business during their tenure in accordance with the law.

As a director of the Company is also an employee of the Company, he/she shall be paid remuneration regardless of the operating profits and losses, at such amount as determined in accordance with the "Measures for Management of the Compensation for New Hires" of the Company and with reference to the standard practice of the industry.

Chapter 5 Managers and Staff

Article 26: The Company may have a manager for whom the appointment, dismissal and remuneration shall be handled in accordance with the provisions of Article 29 of Taiwan's Company Act.

Article 27: The Company may, by a resolution adopted by the Board of Directors in accordance with Article 22 of the Articles, appoint a consultant and important staff members.

Chapter 6 Accounting

Article 28: The accounting year of the Company shall commence on January 1 of each year and expire on December 31 of that year, and final accounting shall be conducted at the end of each accounting year. Furthermore, the following documents shall be prepared by the Board of Directors and submitted at the annual general meeting for approval:I. Business Report; II.Financial statements; and III.Proposal for distribution of earnings or compensation for losses.

Article 29: If the Company makes profits in the year, 3% to 5% of the profits shall be appropriated as the employees' remuneration (among which no less than 50% shall be reserved as the remuneration of entry-level employees) distributed in shares or cash, and no more than 2% of the profits shall be appropriated as the remuneration of directors. However, if the Company still has accumulated losses, amount shall be reserved to compensate the losses in advance.

The distribution of remunerations described in the preceding paragraph shall be executed in accordance with the resolution of the board of directors' meeting attended

by more than two thirds of the directors and based on the consents of a majority of the attending directors, and report to the shareholders' meeting shall also be made.
The employees to whom the Company pays to remuneration, issues new shares that restrict employees' rights, issues subscription warrants, the acquired shares are transferred and who subscribes new shares issued by the Company include the employees of the affiliated companies that meet the conditions prescribed by the Board of Directors.

Article 29-1: Where the Company has surplus earnings after closing of accounts of a fiscal year, amount shall be appropriated to pay tax and make up the accumulated loss first, followed by setting aside 10% thereof as the legal reserve, and special reserve is further appropriated or reversed according to the laws. If there is still remaining surplus, shareholders' dividends may be further distributed according to the resolution of the shareholders' meeting.
When the Company sets aside the special reserve pursuant to laws, for the deficit in the provisions from the "net increase in fair value of investment-linked property accumulated form the previous period" and "net reductions of other equity accumulated from the previous period", the special surplus at the same amount shall be set aside from the undistributed earnings in the previous period at first. If there is still a deficit, further provision shall be made from the current net profit after tax plus the items other than current net profit after tax added into the current undistributed earnings.

Chapter 7 Policy for Declaration of Dividends

Article 30: The Company is engaged in the manufacture and sale of PU resin. It is a technology-intensive, mature and profitable chemical industry. Due to the need for technological upgrading, it is possible for the Company to expand its factories in the next few years. With reference to the remaining dividend policy and to the extent meeting optimal capital budget and the requirements for dilution of earnings per share, the annual surpluses allocated per year account for at least 50% of the surpluses available for distribution in principle, when dividends are declared to shareholders, the proportion of cash dividends shall not be less than 25%.

Chapter 8 Supplementary Provisions Article 31:The organizational procedures and the detailed rules of procedure for the Company shall be determined by the Board of Directors.

Article 32: Any matters not specified in these Articles of Incorporation shall be handled in accordance with the provisions of the Company Act and other laws and regulations.

Article 33: These Articles of Incorporation were duly enacted on April 24, 1989. The 1st amendment was made on May 9, 1989. The 2nd amendment was made on April 2, 1991. The 3rd amendment was made on October 7, 1992. The 4th amendment was made on November 29, 1994. The 5th amendment was made on October 22, 1995. The 6th amendment was made on June 9, 1996. The 7th amendment was made on June 10, 1997. The 8th amendment was made on August 15, 1997. The 9th amendment was made on September 5, 1997. The 10th amendment was made on June 17, 1998. The 11th amendment was made on June 2, 1999. The 12th amendment was made on May 24, 2000. The 13th amendment was made on May 11, 2001. The 14th amendment was made on April 16, 2002. The 15th amendment was made on June 8, 2005. The 16th amendment was made on June 19, 2006. The 17th amendment was made on June 22, 2007. The 18th amendment was made on June 12, 2008. The 19th amendment was made on June 8, 2010. The 20th amendment was made on June 12, 2012. The 21st amendment was made on June 22, 2015. The 22nd amendment was made on June 23, 2016. The 23rd amendment was made on June 22, 2017, and the 24th amendment was made on March 7, 2018, 25th amendment was made on June 27, 2019. The 26th amendment was made on June 15, 2020. The 27th amendment was made on August 10, 2021. The 28th amendment was made on June 28, 2022. The 29th amendment was made on May 29, 2025.

Appendix IX.Rules of Procedure for Shareholders' Meetings

EVERMORE CHEMICAL INDUSTRY CO, LTD
Rules of Procedure for Shareholders' Meeting

Established on August 15, 1997
Amended on June 27, 2024

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

Article 2: Unless otherwise provided by law or regulation, the shareholders' meetings of the Company shall be convened by the board of directors.

When the Company convenes a virtual shareholders' meeting, unless the Regulations Governing the Administration of Shareholder Services of Public Companies specify others, the articles of incorporation shall describe procedures in detail, and the resolution of the board of directors shall be adopted, and the virtual shareholders' meeting shall be attended by more than two-thirds of the directors of the board and with resolution made based on the consents of a majority of attending directors.

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

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

For the meeting agenda and supplemental meeting materials described in the preceding paragraph, the Company shall provide them to the shareholders for review on the convention date of the shareholders' meeting according to the following method:

I. For physical shareholders' meetings, to be distributed on-site at the meeting.
II. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
III. For virtual shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

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

Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger

of the corporation, or any matter under Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion.

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

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

Shareholders may submit suggestive proposals for urging the Company to promote public interests or fulfill its social responsibilities, provided that the procedure shall comply with relevant provisions of Article 172-1 of the Company Act, and the number of items so proposed shall be limited to one only, and no proposal containing more than one item shall be included in the meeting agenda.

Prior to the book closure date before an annual general meeting is held, the Company shall publicly announce that it will receive shareholder proposals, whether it shall be via written or electronic acceptance, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than ten days.

Shareholder-submitted proposals are limited to 300 words, and for a proposal containing more than 300 words, such proposal is not be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders' meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, 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. At the shareholders' meeting, the board of directors shall explain the reasons for exclusion of any shareholders' proposals not included in the agenda.

Article 3: 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.

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

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

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

Article 4: (Principles for shareholders' meeting convention time and venue)

The venue 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 the opinions of the independent directors with respect to the place and time of the meeting.

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

Article 5: (Preparation of Documents of Attendance Book, etc.)

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

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

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

The Company shall have a visitors' book for the attending shareholders to sign in, or the attending shareholders shall issue the sign-in cards instead.

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

If a shareholder is a government or legal person, the representative attending a shareholders' meeting is not limited to one person. When a legal person is entrusted to attend a shareholders' meeting, only one representative may be appointed to attend such meeting.

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

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

Article 6: To convene a virtual shareholders' meeting, the Company shall include the follow particulars in the shareholders' meeting notice:

I. How shareholders attend the virtual meeting and exercise their rights. How shareholders attend the virtual meeting and exercise their rights.

II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

(I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

(II) Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.

(III) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholders'

meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

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

III. To convene a virtual shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified. Except for the circumstances under Paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with at least connection equipment and necessary assistance and state the period during which shareholders may apply to the Company for such equipment or assistance and other relevant matters to be noted.

Article 7 (Chair and non-voting participants of shareholders' meeting)

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

Any managing director or a director acting on behalf of the chair described in the preceding paragraph has served for more than six months and is familiar with the Company's financial position and business operations. The same shall be true for a representative of a juristic person director that serves 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 the audit committee convener in person, and at least one member of other functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

The Company may appoint the designated counsel, CPA or other related persons to attend the meeting.

Article 8: (Documentation of shareholders' meeting by audio or video)

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

These tapes shall be preserved for at least one year. If a shareholder institutes legal proceedings in accordance with Article 189 of Taiwan's Company Act, the relevant audio or video recordings shall be retained until the legal proceedings are concluded.

Where a shareholders' meeting is held via video conferencing, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

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

In case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

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

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

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Paragraph 1 of Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 5.

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

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

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

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

For motions and amendments or Questions and Motions proposed by shareholders, the chair shall offer full explanation and discussion opportunities. When it is determined that a vote can be taken, a cessation of discussion must be announced and the matter shall be put to a vote, and adequate voting time shall be arranged.

Article 11: (Shareholders' speech)

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

If any shareholder present at the shareholders' meeting submits a speech note but does not speak, no speech shall be deemed to have been made by such shareholder. In case the contents of the speech made by a shareholder are inconsistent with the contents of the speech note, the contents of actual speech shall prevail.

Unless otherwise permitted by the chair, each shareholder shall not speak more than twice concerning the same item, and each speech shall not last more than 5 minutes. In case the speech of any shareholder violates this Paragraph or exceeds the scope of the agenda, the chair may stop the speech of such shareholder.

Unless otherwise permitted by the chair and the speaking shareholder, no shareholder shall interrupt the speeches of the other shareholders, otherwise, the chair shall stop such interruption.

If a corporate shareholder has designated two or more representatives to attend the shareholders' meeting, only one representative can speak for each discussion item.

After the speech of any attending shareholder, the chair may respond himself/herself or appoint an appropriate person to respond.

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Paragraphs 1 to 5 do not apply.

Article 12: (Calculation of voting shares and refusal system)

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

The shares held by any shareholder without voting rights shall not be included in the total number of outstanding shares while voting on resolutions at the shareholders' meeting.

A Shareholder shall abstain from exercise of voting rights for himself/herself or on behalf of another shareholder in respect of any proposed matter for consideration at a shareholders' meeting if he/she bears personal interest therein that may conflict with and impair the interest of the Company.

The shares represented by the voting rights contained in the preceding paragraph shall not be counted in the number of votes of the shareholders present at the said meeting.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13: A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Paragraph 2 of Article 179 of the Company Act.

When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. Any shareholder who exercises voting rights in writing or in electronic form shall be deemed to have attended the shareholders' meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary 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 two days before the date of the shareholders; meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail; except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before two business days before the date of the

shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in 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 poll of the shareholders. In addition, on the same day after the conclusion of the shareholders' meeting, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there are amendments or alternatives to the same bill, the chair shall determine the order of voting with the original bill. When anyone among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

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

The votes cast at a general meeting or on election proposals shall be publicly counted at any general meeting venue, and the voting results (including statistical weight) shall be announced at the general meeting after the counting is finished, and placed on record.

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

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

When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting via video conferencing method in accordance with Article 5 decide to attend the physical shareholders' meeting in person, they shall revoke their registration two days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting via video conferencing method.

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

Article 14: The election of directors or supervisors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they are elected, and the names of directors and supervisors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If a shareholder institutes legal proceedings in accordance with Article 189 of Taiwan's Company Act, the relevant audio or video recordings shall be retained until the legal proceedings are concluded.

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

electronic form.

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

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

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

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

Article 16: (Public disclosure)

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting.

In the event a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least thirty minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

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

Article 17: (Maintaining order of meeting place)

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

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

For those shareholders who use microphones other than those supplied at the meeting venue may be refrained from speaking by the order of the chair.

Shareholders who violate the Rules and refuse to obey the instructions given by the chair, the chair may order inspectors or security guards to remove them from the meeting venue.

Article 18: (Recess and resumption of 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 venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

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

Article 19: (Disclosure of information at virtual meetings)

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

Article 20: (Location of chair and secretary of virtual shareholders' meeting)

When the Company convenes a virtual shareholders' meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21: (Handling of disconnection)

In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Paragraph 4of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than thirty minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

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

For a meeting to be postponed or resumed under Paragraph 1, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held according to Paragraph 1, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in Paragraph 1, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under Paragraph 1 is required.

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

When postponing or resuming a meeting according to Paragraph 1, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under second half of Article 12 and Paragraph 3 of Article 13 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and 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 handle the matter based on the date of the shareholders' meeting that is postponed or resumed under Paragraph 1.

Article 22: When convening a virtual shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending the virtual

shareholders' meeting online. Except for the circumstances under Paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with at least connection equipment and necessary assistance and state the period during which shareholders may apply to the Company for such equipment or assistance and other relevant matters to be noted.

Article 23: The shareholders attending the shareholders' meeting shall have the obligation to observe meeting rules, obey resolutions and maintain order at the meeting venue.

Article 24: Any matters not specified in these Rules shall be handled in accordance with the Company Act, the Securities and Exchange Act and other relevant laws and regulations.

Article 25: These Rules shall take effect after having been submitted to and approved by a shareholders' meeting. Subsequent amendments thereto shall be effected in the same manner.