Stock code: 1475

# BIG SUNSHINE CO., LTD.

## 2026 Annual Shareholders' Meeting

# Meeting Handbook

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

**Location:** Coral Hall, 3rd Floor, Hall A8, Furong Hotel
(No. 2, Fuxing 1st Road, Guishan District, Taoyuan City)

**Method of Convening:** The meeting will be held in person

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# BIG SUNSHINE CO., LTD.

# 2026 Annual Shareholders' Meeting Procedure

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# BIG SUNSHINE CO., LTD.
# 2026 Annual Shareholders' Meeting Agenda

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

**Location:** Coral Hall, 3rd Floor, Hall A8, Furong Hotel
(No. 2, Fuxing 1st Road, Guishan District, Taoyuan City)

**Method of Convening:** Physical shareholders' meeting

**Meeting procedure:**

**I. Announcement of the meeting**

**II. Chairman's speech**

**III. Report items**

Motion 1: The Company's 2025 Business Report.

Motion 2: Report of the Audit Committee of the Company on the review of the 2025 Financial Statements.

Motion 3: Report on the distribution of employees' remuneration and directors' remuneration of the Company in 2025.

Motion 4: The Company's Report on the 2025 Distribution of Cash Dividends from Earnings and Cash Payments from Capital Surplus.

**IV. Ratification Items**

Motion 1: Acknowledgment of the Company's 2025 business report and financial statements.

Motion 2: Recognition of the Company's 2025 surplus distribution.

**V. Matters for Discussion**

Motion 1: Amendment to the Company's "Procedures for the Acquisition or Disposal of Assets".

## VI. Election Items

Motion 1: The general re-election of directors of the Company.

## VII. Other matters

Motion 1: Release of new directors of the Company and their representatives from the prohibition of competing for business.

## VIII.Extempore Motions

## IX. Adjourment

# Report items

Motion 1: The Company's 2025 Business Report is presented for review.
Description: Business Report (Please refer to Pages 9~11 of the Handbook.)

Motion 2: Report of the Audit Committee of the Company on the review of the 2025 Financial Statements is presented for review.
Description：Audit Committee's Review Report (Please refer to Page 12 of the Handbook.)

Motion 3: Report on the distribution of employees' remuneration and directors' remuneration of the Company in 2025 is presented for review.

Description:

(I) In accordance with Article 27 of the Company's Articles of Incorporation, if the Company makes a profit for the year, the Company shall distribute no less than 1% of the annual profit as remuneration to employees and no more than 1.5% as remuneration to directors. However, if the Company still has accumulated losses, it should retain the indemnification amount in advance. At least 10% of the employee remuneration discussed above must be allocated to entry-level employees.

(II) The Company’s profit for 2025 (i.e., profit before tax less employee remuneration and director remuneration) amounted to NT$240,400,763. Employee remuneration was set at 1.01%, totaling NT$2,425,912 (10% of which, or NT$242,592, was distributed to entry-level employees). No director remuneration was paid, and the actual payment date was authorized to be determined by the chairman.

(III) All of the above amounts are paid in cash and there is no difference between the amount resolved to be distributed and the amount estimated as expenses.

Motion 4: The Company's Report on the 2025 Distribution of cash dividends from earnings and cash
payments from capital surplus, submitted for review.

Description:

(I) According to Article 27-1 of the Articles of Incorporation, the distribution of cash dividends may be approved upon a resolution adopted by a majority of the directors present at a Board meeting attended by at least two-thirds of the directors.

(II) Pursuant to Article 27-2 of the Articles of Incorporation, the distribution of all or part of the legal reserve and capital surplus in cash to shareholders in proportion to their original shareholdings may be approved upon a resolution adopted by a majority of the directors present at a Board meeting attended by at least two-thirds of the directors.

(III) The distribution of cash dividends from the shareholders' surplus amounts to NT$33,008,375. Based on the shares held by shareholders as recorded in the shareholder roster on the ex-dividend record date, each ordinary share will be allocated NT$0.5. Cash dividends will be rounded down to the nearest NT$1, and the aggregate sum of fractional amounts less than NT$1 will be recognized as other income by the Company.

(IV) The distribution of cash from the capital surplus arising from the excess of the issuance price over the par value amounts to NT$66,016,749. Based on the shares held by shareholders as recorded in the shareholder roster on the distribution record date, each ordinary share will be allocated NT$1.0. Cash payments will be rounded down to the nearest NT$1, and the aggregate sum of fractional amounts less than NT$1 will be recognized as other income by the Company.

(V) The Company's 2025 cash dividends from earnings distribution and cash distribution from capital surplus were set on April 21, 2026 as the ex-dividend (distribution) record date, and the cash dividends were fully distributed on May 8, 2026.

## Ratification Items

Motion 1: Ratification of the Company's 2025 business report and financial statements, submitted for ratification. **(Proposed by the Board of Directors)**

Description: (I) The Company's 2025 Parent Company Only Financial Statements and Consolidated Financial Statements have been audited by CPAs Hui-Tzu Yang and Shu-Chiung Chang of PwC Taiwan, and an unmodified opinion audit report has been issued; the aforementioned financial statements, together with the business report, have been approved by the Board of Directors, and have been reviewed by the Audit Committee, with a written review report issued accordingly.

(II) Attached 1. 2025 business report. (Please refer to pages 9-11 of this handbook)

2. Independent Auditors' Report and Financial Statements (Please refer to pages 13-32 of this handbook)

Resolution:

Motion 2: Ratification of the Company's 2025 earnings distribution proposal, submitted for ratification. **(Proposed by the Board of Directors)**

Description: (I) The Company's net profit after tax in 2025 was NT$179,783,207, unappropriated retained earnings was NT$423,458,327 at the beginning of the year and earnings available for distribution at the end of the year after provision of 10% legal reserve was NT$585,263,213.

(II) The 2025 Earnings Distribution Table is attached as follows:

BIG SUNSHINE CO., LTD.

2025

Earnings Distribution Table

Unit: NT$

| Item | Amount |
|---|---|
| **Unappropriated earnings at the beginning of 2025** | **423,458,327** |
| Add: 2025 Net income after tax | 179,783,207 |
| Earnings pending distribution at the end of 2025 | 179,783,207 |
| Less: 10% of legal reserve | (17,978,321) |
| **Earnings available for distribution at the end of 2025** | **585,263,213** |
| Allocation items | |
| Proposed ordinary share cash dividend of NT$0.50 per share | (33,008,375) |
| **Unallocated earnings at the end of 2025** | **552,254,838** |

(Note) Distribution of cash dividends on common shares from 2025 earnings

Chairman: Chen, Ching-Tu　Manager: Chen, Kun-Mu　Accounting Director: Yang, Ching-Chiao

Resolution:

# Matters for Discussion

Motion 1: Amendment to the Company's "Procedures for the Acquisition or Disposal of Assets", submitted for discussion. **(Proposed by the Board of Directors)**

Description: (I) According to letter Jing-Guan-Zheng-Fa-Zi No. 1140383333 dated July 24, 2025, issued by the Financial Supervisory Commission, the Company proposed to amend portions of its "Procedures for Acquisition or Disposal of Assets".

(II) The comparison table for the amendments to the "Procedures for the Acquisition or Disposal of Assets" is attached (please refer to page 34of this handbook).

Resolution:

# Election Items

Motion 1: The general re-election of directors of the Company. **(Proposed by the Board of Directors)**

Description: (I) The term of office of the current directors of the Company will expire on June 20, 2026. In accordance with the Company's Articles of Incorporation, five to seven directors (including no less than three independent directors) shall be established, and five directors (including three independent directors) will be elected at this time. Pursuant to Article 17-1 of the Company's Articles of Incorporation, the election of directors shall adopt a candidate nomination system, and shareholders shall elect directors from the list of candidates.

(II) In accordance with Articles 195 of the Company Act, the office shall be extended until the re-elected directors take office.

(III) The newly elected directors and independent directors shall take office on the date of election for a term of three years, from June 26, 2026 to June 25, 2029.

(IV) This election is conducted according to the Company's "Regulations Governing the Election of Directors and Independent Directors" (please refer to pages 69–71 of this Handbook).

(V) The list of director and independent director candidates has been attached, as resolved by the Board of Directors on May 11, 2026 (please refer to pp. 34–36 of this Handbook).

Election results:

## Other matters

Motion 1: Release of new directors of the Company and their representatives from the prohibition of competing for business. Please discuss. **(Proposed by the Board of Directors)**

Description: (I) According to Article 209 of the Company Act, a director who commits an action for himself/herself or another person within the scope of the Company's operations shall explain the important contents of the action to the shareholders' meeting and obtain permission.

(II) If a new director of the Company invests in or operates another company with the same or similar business scope as the Company and serves as a director, it is proposed to the 2026 shareholders' meeting to lift the prohibition of competition for the new director and his/her representatives, provided that the Company's interests are not prejudiced.

(III) The list of newly elected directors for the removal of non-compete restrictions is attached hereto. (Please refer to page 37 of this handbook)

Resolution:

## Extempore motions

## Adjournment

**Appendix 1**

# BIG SUNSHINE CO., LTD.
# 2025 Business Report

The Company's management team, drawing on many years of practical experience and professional expertise in the textile industry, continues to expand the sales of textile dyes and auxiliaries. At the same time, the Company is actively transforming its existing textile fabric business toward high value-added and niche products, including functional textiles with flame-retardant, UV-resistant, and antibacterial/deodorizing properties, in order to enhance market competitiveness and product differentiation.

In fiscal year 2025, the global economy was affected by factors such as sustained high interest rate policies in major economies, geopolitical risks, changes in the international trade environment, and the restructuring of global supply chains. As a result, end-market demand became more conservative, posing challenges to the overall operating environment of the textile industry. In addition, low-price competition from Mainland China and ongoing pricing pressure in the market further compressed industry profit margins, leading to a decline in the Company's overall operating performance compared to the previous year.

Nevertheless, as the trend of global supply chain restructuring continues, along with adjustments in procurement strategies by international brands and the gradual emergence of Taiwan's competitive advantages in functional and eco-friendly textile products, these developments are expected to help enhance the Company's export competitiveness and operational momentum.

Looking ahead to fiscal year 2026, the Company will continue to strengthen its product development, optimize its product portfolio, and actively expand both domestic and international markets to improve operational efficiency and profitability. The Company remains cautiously optimistic about its overall future development.

I. 2025 Business results

(1) Implementation results of the business plan:

The Company's consolidated net operating income in 2025 was NT$1,470,396 thousand, an decrease of 25.11% over 2024, and net income for the period was NT$179,783 thousand.

(2) Financial income and expenses and profitability:

1. Financial income and expenses:

The net cash inflow from operating activities in 2025 was NT$133,247 thousand, the net cash outflow from investing activities was NT$192,971 thousand, the net cash outflow from financing activities was NT$145,410 thousand and cash and cash equivalents decreased by NT$210,241 thousand.

2. Profitability analysis:

| Item | 2025 | 2024 |
|---|---|---|
| Return on assets （%） | 7.86 | 23.80 |
| Return on shareholders' equity （%） | 11.38 | 33.24 |
| Operating profit (loss) to paid-up capital （%） | 37.73 | 74.08 |
| Net profit before tax (net loss) to paid-up capital （%） | 36.05 | 91.33 |
| Net benefit rate （%） | 12.23 | 24.29 |
| Basic earnings per share (loss) | 2.72 | 7.22 |
| Diluted earnings per share (loss) | 2.72 | 7.21 |

3. Research and development:

Research and development results in 2025 include:

(1) Continuously enhancing the application service capabilities of textile dyes and auxiliaries, and providing customers with appropriate product application solutions based on market demand and evolving industry trends, in order to improve product competitiveness and the quality of customer service.

(2) Actively promoting functional textile products, including flame-retardant, UV-resistant, and antibacterial/deodorizing textiles, along with their related dyes and auxiliaries. These developments are aligned with environmental protection, sustainability, and compliance with international brand standards, in response to growing market demand for high-performance and eco-friendly products.

II. Outline of 2026 business plan:

(I) Expansion of dye business:

Our management team has been working in the textile dye industry for decades and has a deep understanding of industry trends and market demands. In recent years, with the popularity of Athleisure around the world, it puts forward requirements for functional effects such as low resistance, friction resistance, thinness, warmth, UV resistance, moisture absorption and fast drying, moisture permeability and waterproofing, antibacterial and deodorization, so that Taiwanese manufacturers can become important suppliers of sportswear brands NIKE (NKE-US), Under Armour (UAA-US), and Adidas (ADS-DE) with years of experience and technology accumulation. In addition to dyeing, printing and processing, the dyestuff used in the dyeing and finishing process is also a key factor in achieving the relevant functional effects. What's more, in recent years, the dyeing and finishing industry has been focusing on the development of environmentally friendly dyeing and finishing methods and functional textile products, and is actively aiming to comply with international environmental protection regulations, so dyestuff products that meet the relevant product certifications have become a basic requirement for dyeing and finishing manufacturers. Therefore, the Company will use its management team's years of experience in the dyestuff market to expand the dyestuff channel business to contribute to the Company's revenue and profit.

(II) Sales policy:

The textile industry is a highly labor-intensive industry, and low labor costs are a key factor in maintaining the competitiveness of the industry. In recent years, with the increase in land and labor costs in Mainland China and the intensified impact of the geopolitics and trade war between the U.S. and China, in line with the government's southward development strategy, the textile industry has shifted its production bases to Southeast Asia, where labor costs are lower. Considering the rapid growth of Vietnam's economy due to the reform and opening up in recent years, the low labor cost and the active investment promotion by the Vietnamese government, the peers in the textile industry have set up production bases in Vietnam. Therefore, in order to be close to the market and reduce the labor and transportation costs, the Company set up a production base in Vietnam in 2021 through a cash capital increase so as to enhance the long-term operational competitiveness of the Company.

| | | |
|---|---|---|
| Chairman: | Manager: | Accountant officer: |
| Chen, Ching-Tu | Chen, Kun-Mu | Yang, Ching-Chiao |

**Appendix 2**

# BIG SUNSHINE CO., LTD.
# Audit Committee's Review Report

Approved that:

The board of directors submitted the 2025 business report, financial statements and consolidated financial statements and earnings distribution table of BIG SUNSHINE CO., LTD., which was verified by the Audit Committee and found that there was no discrepancy and prepared a report in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please review

To:

2026 Annual Shareholders' Meeting of BIG SUNSHINE CO., LTD.

Convenor of the Audit Committee

Liu, Chih-Hsiung

March 11, 2026

**Appendix 3**

Independent Auditors' Report

To the Board of Directors of Big Sunshine Co., Ltd.:

## Audit opinion

The parent company only balance sheet of BIG SUNSHINE Co., Ltd (hereinafter referred to as "BIG SUNSHINE") on December 31, 2025 and 2024 and the parent company only statement of comprehensive income, parent company only statement of changes in equity, parent company only statement of cash flow and notes to the parent company only financial statements (including summary of significant accounting policies) from January 1 to December 31, 2025 and 2024, have been audited by this Accountant.

In the opinion of the Accountant, the above parent company only financial statements have been prepared in accordance with the Financial Reporting Standards for Securities Issuers in all material respects and can be used to properly represent the individual financial condition of BIG SUNSHINE as of December 31, 2025 and 2024, and the individual financial performance and individual cash flows as of January 1 to December 31, 2025 and 2024.

## Basis of audit opinion

This Accountant conducts the audit in accordance with the Rules for Auditing and Certification of Financial Statements by Accountants and the Auditing Standards of the Republic of China. The Accountant's responsibilities under these standards are further described in the paragraph headed "CPA's responsibility to audit parent company only financial statements". The personnel subject to the independence regulations of this accounting firm have maintained independence from BIG SUNSHINE in accordance with the code of professional ethics for accountants of the Republic of China, and performed other responsibilities under the regulations. The Accountant believes that sufficient and appropriate audit evidence has been obtained as the basis for expressing audit opinions.

## Key audit items

Key audit items refer to the items that were of most significance in the audit of the parent company only financial statements of the Company for the year of 2025 based on the professional judgment of the Accountant. These items have been dealt with in the process of auditing parent company only financial statements as a whole and while forming audit opinions, and the Accountant does not express opinions on these items alone.

Key audit items to be checked in the parent company only financial statements of the Company in 2025 are as follows:

**Reasonableness assessment of purchase price allocation in major mergers and acquisitions**

<u>Instruction of matters</u>

In October 2025, Taiwan BIG SUNSHINE acquired 100% of the equity of Loop Power Enterprise Corp. The acquisition was accounted for using the acquisition method. Please refer to Note IV(XXIV) to the consolidated financial statements for details on the related accounting policies, and to Note VI(XXII) for details on the accounting items of the acquisition. The allocation of this acquisition price was based on an external expert report commissioned by management. As the price allocation involves management judgment, and as the assets (including goodwill and right-of-use assets) and liabilities arising from the merger and acquisition transaction had a material impact on the parent company only financial statements, our audit team has identified this as a key matter for this year's audit.

Appropriate responses to audit procedures

The main audit procedures performed by the Accountant are as follows:

1. Assess the suitability and objectivity of external evaluation experts appointed by management.
2. Review the reasonableness of the source data and key assumptions used in measuring identifiable assets and liabilities within the purchase price allocation report provided by external experts. The auditors performed the following procedures:
   (1) Review of the evaluation methods and calculation formulas used by external evaluation experts.
   (2) The projected revenue growth rate and gross profit margin used for the review are compared with historical results and economic and industry forecasts.
3. Review the accounting treatment for this transaction and its presentation and disclosure in the parent company only financial statements.

**Existence and accuracy of purchases from related parties**

Instruction of matters

For the instruction of related party's transactions, please refer to Note VII, the parent company only financial report. In 2025, purchases from related parties totaled NT$894,983 thousand, representing 79% of total purchases.

The proportion of purchase transactions from related party transactions for the Company is relatively high. These transactions should be recognized based on the agreed terms between both parties, with the transfer of ownership of goods recognized in the relevant fiscal year. Since the transaction amount with related parties is significant and the related amount accounts for a large proportion of the parent company only financial report, the auditor has included this as one of the most important matters in this year's audit.

Appropriate responses to audit procedures

The main audit procedures performed by the Accountant are as follows:

1. Understand and evaluate the effectiveness of internal control of related party transactions in BIG SUNSHINE, and test that the internal control process of related party's transactions during the financial statements is operated according to the internal control system established by the Company.
2. Check the transaction conditions of related parties, including the transaction price and credit terms, to confirm the rationality of the transaction with related parties.
3. Execute related party transactions by sending a letter to inquire about the transaction, and confirm that the transaction is real and recognized at the right time.
4. Conduct sampling tests on related party transactions to confirm that the transactions are accounted for according to the original vouchers and actually occur.

**Admissibility of accounting estimates for inventory evaluation**

Instruction of matters

Please refer to Note IV(X) of the parent company only financial report for the accounting policies related to inventory evaluation. Please refer to Note V(II) of the parent company only financial report for the uncertainty of accounting estimates and assumptions in inventory evaluation. For the description of accounting items for inventory, please refer to Note VI(IV) of the parent company only financial report. On December 31, 2025, the balance of inventory and depreciation loss of the inventory was NT$141,206 thousand and NT$7,314 thousand respectively.

BIG SUNSHINE is mainly engaged in the sale and purchase of textile related raw materials and finished products. Due to the intense competition in the textile industry market, apart from the continuous innovation of products, the low prices of related products from other competitors may make the commodity prices vulnerable to fluctuations, which may affect the estimation of net realizable value of inventories.

BIG SUNSHINE adjusts the stocking demand at any time in response to the sales market and development strategy. The management personnel evaluate the inventory according to the method of lower cost or net realizable value. The net realizable value of the inventory that has exceeded a certain period of time are calculated based on the historical experience of dealing with obsolete inventory. The aforementioned allowance for inventory valuation losses primarily relates to inventory that has been held for a period exceeding a certain age. As the above process involves subjective judgment, the Accountant believes that the accounting estimate has a significant impact on the assessment of the use value of the inventory, so the Accountant includes it as one of the most important items in this year's audit.

Appropriate responses to audit procedures

The main audit procedures performed by the Accountant are as follows:

1. Based on the understanding of BIG SUNSHINE's operation and industrial nature, this paper evaluates the rationality of its policy of providing for depreciation loss of the inventory.
2. The basis for testing the net realizable value is in line with the policies set by BIG SUNSHINE, and the net realizable value of individual inventory items is checked by spot check.
3. The net realizable value assessed on inventories over a period of age and on individually identified items of inventory that are obsolete or damaged is discussed with management personnel, supported by documentation obtained and checked.
4. The correctness of the logic of statement preparation is confirmed, relevant documents is reviewed, and historical information and the provision for depreciation loss of the inventory in the previous period are considered, and the adequacy of the provision for depreciation loss of the inventory at the end of the period is evaluated.

## Responsibility of management personnel and governing unit for parent company only financial statements

The responsibility of the management personnel is to prepare parent company only financial statements that are properly expressed in accordance with the standards for the preparation of financial reports of securities issuers, and to maintain necessary internal controls related to the preparation of parent company only financial statements to ensure that there are no major misrepresentations caused by fraud or errors in parent company only financial statements.

When preparing parent company only financial statements, the management personnel's responsibility also includes evaluating BIG SUNSHINE's ability to continue to operate, revealing relevant matters, and adopting the accounting basis for continuing to operate, unless the management personnel intend to liquidate BIG SUNSHINE or suspend its business, or there is no practical alternative except liquidation or suspension.

The governance unit (including the audit committee) of BIG SUNSHINE is responsible for supervising the financial reporting process.

## Auditors’ responsibilities for auditing the parent company only financial statements

The purpose of this Accountant's audit of parent company only financial statements is to obtain reasonable assurance as to whether there is any material misrepresentation caused by fraud or error in the parent company only financial statements as a whole, and to issue an audit report. Reasonable assurance is a high level of assurance that an audit performed in accordance with RSP cannot assure you that a material misstatement of the parent company only financial statements will be detected. False expression may be caused by fraud or error. Unrealized individual amounts or totals are considered significant if they can reasonably be expected to affect the economic decisions made by users of parent company only financial statements.

This Accountant uses professional judgment and professional doubt when auditing in accordance with the auditing standards of the Republic of China. The Accountant also performs the following work:

1. Identify and evaluate the risk of material misrepresentation caused by fraud or error in parent company only financial statements; Design and implement appropriate countermeasures for the assessed risks; And obtain sufficient and appropriate audit evidence as the basis of audit opinions. Because fraud may involve collusion, forgery, willful omission, misrepresentation, or overstepping internal controls, the risk of failing to detect material misrepresentation due to fraud is higher than that due to error.
2. Obtain the necessary understanding of the internal control related to the audit, so as to design an appropriate audit procedure at that time, but the purpose is not to express opinions on the effectiveness of the internal control of BIG SUNSHINE.
3. Evaluate the appropriateness of accounting policies adopted by management personnel and the reasonableness of accounting estimates and related disclosures made.
4. Based on the obtained audit evidence, the paper draws a conclusion on the appropriateness of the management personnel's adoption of the accounting basis for going concern, and whether there are significant uncertainties about the events or circumstances that may cause serious doubts about BIG SUNSHINE's ability to go concern. If the Accountant considers that there is a material uncertainty about the events or circumstances, they are required to draw the attention of users of parent company only financial statements to the related disclosures in the parent company only financial statements in the audit report, or to modify the audit opinion when such disclosures are inappropriate. The Accountant’s conclusion is based on the audit evidence obtained as of the audit report date. However, future events or conditions may cause BIG SUNSHINE to cease to have the ability to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the Parent Company Only Financial Statements (including related notes) and that whether the Parent Company Only Financial Statements permit the expression of related transactions and matters.
6. Obtain sufficient and appropriate audit evidence for the individual financial information about BIG SUNSHINE, so as to express opinions on the parent company only financial statements. This Accountant is responsible for the guidance, supervision and execution of individual audit cases, and for forming audit opinions on parent company only financial statements.

The matters communicated by the Accountant with the management unit include the planned audit scope and time, as well as major audit findings (including obvious deficiencies in internal control identified during the audit).

The Accountant also provides the governance unit with the statement that the personnel of the firm to which the Accountant belongs have complied with the independence in the code of professional ethics of the Republic of China, and communicates with the governance unit all the relationships and other matters (including relevant protective measures) that may be considered to affect the independence of the Accountant.

Based on the communication with the governing unit, this Accountant decided the key audit items of the Parent Company Only financial statements of the Company in 2025. The Accountant states these matters in the audit report, unless the law does not allow public disclosure of specific matters, or in rare cases, the Accountant decides not to communicate specific matters in the audit report, because it can be reasonably expected that the negative impact of this communication will be greater than the enhanced public interest.

PricewaterhouseCoopers Taiwan

Yang Hui-Tzu
CPA
Chang Shu-Chiung

Financial Supervisory Commission
Approval Certificate No. 1130350413
Approval Certificate No. 0990042602
March 26, 2026

Notice to Reader

For the convenience of readers, this report has been translated into English from the original Chinese version, prepared and used in the Republic of China. The English version has not been audited or reviewed by independent auditors. If there are any discrepancies between the English version and the original Chinese version, or any difference in the interpretation of the two versions, the Chinese-language report shall prevail.

BIG SUNSHINE CO., LTD.
Parent Company Only Balance Sheet
December 31, 2025 and 2024

Unit: NT$ thousands

| | Assets | Note | December 31, 2025 Amount | | December 31, 2025 % | December 31, 2024 Amount | | December 31, 2024 % |
|---|---|---|---|---|---|---|---|---|
| | **Current assets** | | | | | | | |
| 1100 | Cash and cash equivalents | VI (I) | $ | 911,374 | 41 | $ | 1,325,654 | 55 |
| 1136 | Financial assets measured at amortized cost-current | VI (II) and VIII | | 119,480 | 5 | | 58,633 | 3 |
| 1150 | Notes receivable, net | VI (III) | | 36,945 | 2 | | 47,034 | 2 |
| 1170 | Accounts receivable, net | VI (III) | | 458,355 | 21 | | 484,942 | 20 |
| 1180 | Accounts receivable - related parties, net | VII | | 2,699 | - | | 150,044 | 6 |
| 1200 | Other receivables | | | 5,854 | - | | 11,079 | 1 |
| 1220 | Current income tax assets | | | 11,233 | 1 | | - | - |
| 130X | Inventories | VI (IV) | | 133,892 | 6 | | 124,810 | 5 |
| 1410 | Prepayments | | | 1,811 | - | | 214 | - |
| 11XX | **Total current assets** | | | 1,681,643 | 76 | | 2,202,410 | 92 |
| | **Non-current assets** | | | | | | | |
| 1550 | Investments accounted for using the equity method | VI (V) and VII | | 319,030 | 15 | | 7,308 | - |
| 1600 | Property, plant and equipment | VI (VI) and VIII | | 195,229 | 9 | | 189,051 | 8 |
| 1780 | Intangible assets | | | - | - | | 98 | - |
| 1840 | Deferred income tax assets | VI (XIX) | | 9,526 | - | | 7,205 | - |
| 1990 | Other non-current assets-Others | VI (III) | | 65 | - | | 81 | - |
| 15XX | **Total non-current assets** | | | 523,850 | 24 | | 203,743 | 8 |
| 1XXX | **Total assets** | | $ | 2,205,493 | 100 | $ | 2,406,153 | 100 |

(continued)

BIG SUNSHINE CO., LTD.
Parent Company Only Balance Sheet
December 31, 2025 and 2024

Unit: NT$ thousands

| | Liabilities and equity | Note | December 31, 2025 Amount | % | December 31, 2024 Amount | % |
|---|---|---|---|---|---|---|
| | **Current liabilities** | | | | | |
| 2100 | Short-term loan | VI(VIII) and VIII | $ 100,000 | 5 | $ - | - |
| 2130 | Liabilities of contract-Current | VI (XV) | 3,084 | - | 554 | - |
| 2170 | Accounts payable | | 10,914 | - | 19,591 | 1 |
| 2180 | Accounts payable-related party | VII | 366,819 | 17 | 497,660 | 20 |
| 2200 | Other payables | VI (IX) | 20,173 | 1 | 18,296 | 1 |
| 2230 | Current income tax liabilities | | - | - | 113,729 | 5 |
| 2320 | Long-term liabilities due within one year or one operating cycle | VI(X), VII and VIII | 18,600 | 1 | - | - |
| 2399 | Other current liabilities-Others | | 141 | - | 112 | - |
| 21XX | **Total current liabilities** | | 519,731 | 24 | 649,942 | 27 |
| | **Non-current liabilities** | | | | | |
| 2540 | Long-term loan | VI(X), VII and VIII | 120,650 | 5 | 147,000 | 6 |
| 2570 | Deferred income tax liabilities | VI (XIX) | 12,096 | 1 | 2,167 | - |
| 25XX | **Total non-current liabilities** | | 132,746 | 6 | 149,167 | 6 |
| 2XXX | **Total liabilities** | | 652,477 | 30 | 799,109 | 33 |
| | **Equity** | | | | | |
| | Capital stock | VI (XII) | | | | |
| 3110 | Common shares capital | | 660,168 | 30 | 660,168 | 27 |
| | Capital reserve | VI (XIII) | | | | |
| 3200 | Capital reserve | | 194,851 | 9 | 194,851 | 8 |
| | Retained earnings | VI (XIV) | | | | |
| 3310 | Legal reserve | | 90,907 | 4 | 43,220 | 2 |
| 3350 | Undistributed earnings | | 603,241 | 27 | 708,805 | 30 |
| 3400 | Other equity | | 3,849 | - | - | - |
| 3XXX | **Total equity** | | 1,553,016 | 70 | 1,607,044 | 67 |
| | Significant contingent liabilities and unrecognized contractual commitments | IX | | | | |
| | Significant subsequent events | XI | | | | |
| 3X2X | **Total liabilities and equity** | | $ 2,205,493 | 100 | $ 2,406,153 | 100 |

The notes attached are part of the Parent Company Only Financial Statements, and shall be read together.

Chairman: Chen, Ching-Tu　　Manager: Chen, Kun-Mu　　Accounting Supervisor: Yang, Ching-Chiao

BIG SUNSHINE CO., LTD.
Parent Company Only Statement of Comprehensive Income
For the years ended December 31, 2025 and 2024

Unit: NT$ thousands
(Except earnings per share in NT$)

| | | | 2025 | | 2024 | |
|---|---|---|---|---|---|---|
| | Item | Note | Amount | % | Amount | % |
| 4000 | Operating income | VI (XV) and VII | $ 1,462,666 | 100 | $ 1,963,371 | 100 |
| 5000 | Cost of operation | VI (IV) (XVIII) and VII | ( 1,134,870) | ( 77) | ( 1,415,540) | ( 72) |
| 5900 | Operating margin | | 327,796 | 23 | 547,831 | 28 |
| | Operating expense | VI (XVIII) and VII | | | | |
| 6100 | Selling expenses | | ( 42,755) | ( 3) | ( 35,794) | ( 2) |
| 6200 | Administrative expense | | ( 21,585) | ( 2) | ( 17,353) | ( 1) |
| 6300 | Research and Development expenses | | ( 2,499) | - | - | - |
| 6450 | Expected impairment loss on credit | (XII) (II) | ( 5,107) | - | ( 3,791) | - |
| 6000 | Total operating expense | | ( 71,946) | ( 5) | ( 56,938) | ( 3) |
| 6900 | Operating profit | | 255,850 | 18 | 490,893 | 25 |
| | Non-operating income and expenses | | | | | |
| 7100 | Interest income | VI (II) (XVI) | 35,741 | 2 | 35,407 | 2 |
| 7010 | Other income | | 237 | - | 105 | - |
| 7020 | Other benefits and losses | VI (XVII) | ( 46,102) | ( 3) | 80,313 | 4 |
| 7050 | Financial cost | | ( 4,380) | - | ( 1,960) | - |
| 7070 | Share of profit and loss of subsidiaries, affiliated enterprises and joint ventures recognized by equity method | VI (V) | ( 3,371) | - | ( 1,805) | - |
| 7000 | Total non-operating income and expenses | | ( 17,875) | ( 1) | 112,060 | 6 |
| 7900 | **Net profit before tax** | | 237,975 | 17 | 602,953 | 31 |
| 7950 | Income tax expense | VI (XIX) | ( 58,192) | ( 4) | ( 126,083) | ( 7) |
| 8200 | **Net profit for the current period** | | $ 179,783 | 13 | $ 476,870 | 24 |
| | **Other comprehensive profit and loss (net)** | | | | | |
| | **Items that may be reclassified subsequently to profit or loss** | | | | | |
| 8361 | Exchange differences on translation of foreign financial statements | VI (V) | $ 4,811 | - | $ - | - |
| 8399 | Income tax related to items that may be reclassified subsequently | VI (XIX) | ( 962) | - | - | - |
| 8360 | Total amount of Items that may be reclassified subsequently to profit or loss | | 3,849 | - | - | - |
| 8300 | **Other comprehensive income for the current period** | | $ 3,849 | - | $ - | - |
| 8500 | **Total comprehensive income for the current period** | | $ 183,632 | 13 | $ 476,870 | 24 |
| | Earnings per share | VI (XX) | | | | |
| 9750 | Basic | | $ 2.72 | | $ 7.22 | |
| 9850 | Diluted | | $ 2.72 | | $ 7.21 | |

The notes attached are part of the Parent Company Only Financial Statements, and shall be read together.

Chairman: Chen, Ching-Tu Manager: Chen, Kun-Mu Accounting Supervisor: Yang, Ching-Chiao

BIG SUNSHINE CO., LTD.
Parent Company Only Statement of Changes in Equity
For the years ended December 31, 2025 and 2024

Unit: NT$ thousands

| | Note | Common shares capital | Capital reserve: Share premium | Retained earnings: Legal reserve | Retained earnings: Undistributed earnings | Other equity items: Exchange differences on translation of foreign financial statements | In total |
|---|---|---|---|---|---|---|---|
| 2024 | | | | | | | |
| Balance on January 1, 2024 | | $ 660,168 | $ 194,851 | $ 15,432 | $ 391,757 | $ - | $ 1,262,208 |
| Net profit for the current period | | - | - | - | 476,870 | - | 476,870 |
| Total comprehensive income for the current period | | - | - | - | 476,870 | - | 476,870 |
| Appropriation and distribution of 2023 earnings: | VI (XIV) | | | | | | |
| Legal reserve | | - | - | 27,788 | ( 27,788 ) | - | - |
| Cash dividend | | - | - | - | ( 132,034 ) | - | ( 132,034 ) |
| Balance on December 31, 2024 | | $ 660,168 | $ 194,851 | $ 43,220 | $ 708,805 | $ - | $ 1,607,044 |
| 2025 | | | | | | | |
| Balance on January 1, 2025 | | $ 660,168 | $ 194,851 | $ 43,220 | $ 708,805 | $ - | $ 1,607,044 |
| Net profit for the current period | | - | - | - | 179,783 | - | 179,783 |
| Other comprehensive income for the current period | | - | - | - | - | 3,849 | 3,849 |
| Total comprehensive income for the current period | | - | - | - | 179,783 | 3,849 | 183,632 |
| Appropriation and distribution of 2024 earnings: | VI (XIV) | | | | | | |
| Legal reserve | | - | - | 47,687 | ( 47,687 ) | - | - |
| Cash dividend | | - | - | - | ( 237,660 ) | - | ( 237,660 ) |
| Balance on December 31, 2025 | | $ 660,168 | $ 194,851 | $ 90,907 | $ 603,241 | $ 3,849 | $ 1,553,016 |

The notes attached are part of the Parent Company Only Financial Statements, and shall be read together.

Chairman: Chen, Ching-Tu Manager: Chen, Kun-Mu Accounting Supervisor: Yang, Ching-Chiao

BIG SUNSHINE CO., LTD.

Parent Company Only Statement of Cash Flows

For the years ended December 31, 2025 and 2024

Unit: NT$ thousands

| | Note | January 1 to December 31, 2025 | January 1, 2024 to December 31, 2024 |
|---|---|---|---|
| Cash flow from operating activities | | | |
| Net profit before tax for the current period | | $ 237,975 | $ 602,953 |
| Reconciliation items | | | |
| Income and loss items | | | |
| Depreciation expense | VI (VI) and XVIII | 122 | 81 |
| Amortization expense | VI (XVIII) | 98 | 194 |
| Expected impairment loss on credit | (XII) (II) | 5,107 | 3,791 |
| Interest cost | | 4,380 | 1,960 |
| Interest income | VI (XVI) | ( 35,741 ) | ( 35,407 ) |
| Share of loss of subsidiaries recognized by equity method | VI (V) | 3,371 | 1,805 |
| Changes in assets/liabilities related to business activities | | | |
| Changes in net assets related to business activities | | | |
| Notes receivable | | 10,089 | ( 3,911 ) |
| Accounts receivable | | 21,480 | ( 179,047 ) |
| Accounts receivable-related party | | 147,345 | ( 63,214 ) |
| Other receivables | | 5,225 | ( 6,330 ) |
| Inventories | | ( 9,082 ) | ( 73,922 ) |
| Prepayments | | ( 1,597 ) | 3,875 |
| Changes in liabilities related to business activities | | | |
| Liabilities of contract-Current | | 2,530 | ( 1,535 ) |
| Accounts payable | | ( 8,677 ) | 12,868 |
| Accounts payable-related party | | ( 130,841 ) | 180,365 |
| Other payables | | 1,877 | 7,165 |
| Other current liabilities-other | | 29 | 15 |
| Cash inflow from operations | | 253,690 | 451,706 |
| Interest received | | 35,741 | 35,407 |
| Interest paid | | ( 4,380 ) | ( 1,960 ) |
| Income tax refunded | | - | 532 |
| Income tax paid | | ( 176,508 ) | ( 22,239 ) |
| Net cash inflow from operating activities | | 108,543 | 463,446 |
| Cash flow from investing activities | | | |
| Acquisition of financial assets measured at amortized cost | | ( 119,480 ) | ( 58,633 ) |
| Principal repayment of financial assets at maturity measured at amortized cost | | 58,633 | - |
| Payments received from investments accounted for using the equity method - subsidiaries | VI (V) | ( 310,282 ) | - |
| Proceed from acquisition of property, plant and equipment | VI (VI) | ( 6,300 ) | ( 189,102 ) |
| Decrease (Increase) in refundable deposits (other non-current assets listed-other) | | 81 | ( 81 ) |
| Increase in other non-current assets—other | | ( 65 ) | - |
| Net cash outflow from investment activities | | ( 377,413 ) | ( 247,816 ) |
| Cash flow from financing activities | | | |
| Net increase in short-term borrowing | VI (XXI) | 100,000 | - |
| Long-term loans borrowing | VI (XXI) | - | 147,000 |
| Repayment of long-term loans | VI (XXI) | ( 7,750 ) | - |
| Distribution of cash dividends | VI (XIV) | ( 237,660 ) | ( 132,034 ) |
| Net cash inflow (outflow) from financing activities | | ( 145,410 ) | 14,966 |
| Increase (Decrease) in current cash and cash equivalents | | ( 414,280 ) | 230,596 |
| Beginning balance of cash and equivalents | | 1,325,654 | 1,095,058 |
| Ending balance of cash and cash equivalents | | $ 911,374 | $ 1,325,654 |

The notes attached are part of the Parent Company Only Financial Statements, and shall be read together.

Chairman: Chen, Ching-Tu Manager: Chen, Kun-Mu Accounting Supervisor: Yang, Ching-Chiao

**Appendix 4**

Independent Auditors' Report

To the Board of Directors of Big Sunshine Co., Ltd.:

## Audit opinion

The consolidated balance sheet of BIG SUNSHINE Co., Ltd and its subsidiaries (hereinafter referred to as "BIG SUNSHINE Group") on December 31, 2025 and December 31, 2024 and the consolidated statement of comprehensive income, consolidated statement of changes in equity, consolidated statement of cash flow and notes to the consolidated financial statements (including summary of significant accounting policies) from January 1 to December 31, 2025 and January 1 to December 31, 2024, have been audited by this Accountant.

In the opinion of the Accountant, the above consolidated financial statements are prepared in all major aspects in accordance with the financial reporting standards of securities issuers, international financial reporting standards, international accounting standards, explanations and interpretation announcements approved and issued by the Financial Supervisory Commission, and can be used to properly represent the consolidated financial condition of BIG SUNSHINE Group as of December 31, 2025 and December 31, 2024, and the consolidated financial performance and consolidated cash flows as of January 1 to December 31, 2025 and January 1 to December 31, 2024.

## Basis of audit opinion

This Accountant conducts the audit in accordance with the Rules for Auditing and Certification of Financial Statements by Accountants and the Auditing Standards of the Republic of China. The Accountant's responsibilities under these standards are further described in the paragraph headed "CPA's responsibility to audit consolidated financial statements". The personnel subject to the independence regulations of this accounting firm have maintained aloof independence from BIG SUNSHINE Group in accordance with the code of professional ethics for accountants of the Republic of China, and performed other responsibilities under the regulations. The Accountant believes that sufficient and appropriate audit evidence has been obtained as the basis for expressing audit opinions.

## Key audit items

Key audit items are those items that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These items have been dealt with in the process of auditing consolidated financial statements as a whole and forming audit opinions, and the Accountant does not express opinions on these items alone.

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

**Reasonableness assessment of purchase price allocation in major mergers and acquisitions**

Instruction of matters

In October 2025, Taiwan BIG SUNSHINE Group acquired 100% of the equity of Loop Power Enterprise Corp. The acquisition was accounted for using the acquisition method. Please refer to Note IV(XXIV) to the consolidated financial statements for details on the related accounting policies, and to Note VI(XXII) for details on the accounting items of the acquisition. The allocation of this acquisition price was based on an external expert report commissioned by management. As the price allocation involves management judgment, and as the assets (including goodwill and right-of-use assets) and liabilities arising from the merger and acquisition transaction had a material impact on the consolidated financial statements, our audit team has identified this as a key matter for this year's audit.

Appropriate responses to audit procedures

The main audit procedures performed by the Accountant are as follows:

1. Assess the suitability and objectivity of external evaluation experts appointed by management.
2. Review the reasonableness of the source data and key assumptions used in measuring identifiable assets and liabilities within the purchase price allocation report provided by external experts. The auditors performed the following procedures:
   (1) Review of the evaluation methods and calculation formulas used by external evaluation experts.
   (2) The projected revenue growth rate and gross profit margin used for the review are compared with historical results and economic and industry forecasts.
3. Review the accounting treatment for this transaction and its presentation and disclosure in the consolidated financial statements.

**Existence and accuracy of purchases from related parties**

Instruction of matters

For the instruction of related party's transactions, please refer to Note VII, the consolidated financial report. In 2025, purchases from related parties totaled NT$899,538 thousand, representing 79% of total purchases.

The proportion of purchases transactions from related party transactions for the Group is relatively high. These transactions should be recognized based on the agreed terms between both parties, with the transfer of ownership of goods recognized in the relevant fiscal year. Since the transaction amount with related parties is significant and the related amount accounts for a large proportion of the consolidated financial report, the auditor has included this as one of the most important matters in this year's audit.

Appropriate responses to audit procedures

The main audit procedures performed by the Accountant are as follows:

1. Understand and evaluate the effectiveness of internal control of related party transactions in BIG SUNSHINE Group, and test that the internal control process for related party transactions during the financial statements is operated according to the internal control system established by the Group.
2. Check the transaction conditions of related parties, including the transaction price and credit terms, to confirm the rationality of the transaction with related parties.
3. Execute related party transactions by sending a letter to inquire about the transaction, and confirm that the transaction is real and recognized at the right time.
4. Conduct sampling tests on related party's transactions to confirm that the transactions are accounted for according to the original vouchers and actually occur.

**Admissibility of accounting estimates for inventory evaluation**

Instruction of matters

For the accounting policy regarding inventory valuation, please refer to Note IV(XI) of the consolidated financial statements. For the uncertainties of accounting estimates and assumptions regarding inventory valuation, please refer to Note V(II) of the consolidated financial statements. For the explanation of inventory accounting items, please refer to Note VI(IV) of the consolidated financial statements. As of December 31, 2025, the balances of inventory and the allowance for inventory obsolescence were NT$154,698 thousand and NT$7,314 thousand, respectively.

BIG SUNSHINE Group is mainly engaged in the sale and purchase of textile related raw materials and finished products. Due to the intense competition in the textile industry market, apart from the continuous innovation of products, the low prices of related products from other competitors may make the commodity prices vulnerable to fluctuations, which may affect the estimation of net realizable value of inventories.

BIG SUNSHINE Group adjusts the stocking demand at any time in response to the sales market and development strategy. The management personnel evaluate the inventory according to the method of lower cost or net realizable value. The net realizable value of the inventory that has exceeded a certain period of time are calculated based on the historical experience of dealing with obsolete inventory. The aforementioned allowance for inventory valuation losses primarily relates to inventory that has been held for a period exceeding a certain age. As the above process involves subjective judgment, the Accountant believes that the accounting estimate has a significant impact on the assessment of the use value of the inventory, so the Accountant includes it as one of the most important items in this year’s audit.

Appropriate responses to audit procedures

The main audit procedures performed by the Accountant are as follows:

1. Based on the understanding of BIG SUNSHINE Group's operation and industrial nature, this paper evaluates the rationality of its policy of providing for depreciation loss of the inventory.
2. The basis for testing the net realizable value is in line with the policies set by BIG SUNSHINE Group, and the net realizable value of individual inventory items is checked by spot check.
3. The net realizable value assessed on inventories over a period of age and on individually identified items of inventory that are obsolete or damaged is discussed with management personnel, supported by documentation obtained and checked.
4. The correctness of the logic of statement preparation is confirmed, relevant documents is reviewed, and historical information and the provision for depreciation loss of the inventory in the previous period are considered, and the adequacy of the provision for depreciation loss of the inventory at the end of the period is evaluated.

## Other matters-parent company only financial report

We have audited and expressed an unmodified opinion with an explanatory paragraph on the parent company only financial statements of BIG SUNSHINE Co., Ltd. as of and for the years ended December 31, 2025 and 2024.

## Responsibility of management personnel and governing unit for consolidated financial statements

It is the responsibility of management personnel to prepare Consolidated Financial Statements as may be expressed in accordance with the financial reporting standards of securities issuers and international Financial Reporting Standards, international accounting standards, interpretations and explanatory notices approved and issued by the FSCEY, and to maintain the necessary internal control related to the preparation of consolidated financial statements. To ensure that the consolidated financial statements are free from material misrepresentation due to fraud or error.

When preparing consolidated financial statements, the management personnel's responsibility also includes evaluating BIG SUNSHINE Group's ability to continue to operate, revealing relevant matters, and adopting the accounting basis for continuing to operate, unless the management personnel intend to liquidate BIG SUNSHINE Group or suspend its business, or there is no practical alternative except liquidation or suspension.

The governance unit (including the audit committee) of BIG SUNSHINE Group is responsible for supervising the financial reporting process.

## Auditors’ responsibilities for auditing the consolidated financial statements

The purpose of this Accountant's audit of consolidated financial statements is to obtain reasonable assurance as to whether there is any material misrepresentation caused by fraud or error in the consolidated financial statements as a whole, and to issue an audit report. Reasonable assurance is a high level of assurance that an audit performed in accordance with RSP cannot assure you that a material misstatement of the consolidated financial statements will be detected. False expression may be caused by fraud or error. Unrealized individual amounts or totals are considered significant if they can reasonably be expected to affect the economic decisions made by users of consolidated financial statements.

This Accountant uses professional judgment and professional doubt when auditing in accordance with the auditing standards of the Republic of China. The Accountant also performs the following work:

1. Identify and evaluate the risk of material misrepresentation caused by fraud or error in consolidated financial statements; Design and implement appropriate countermeasures for the assessed risks; And obtain sufficient and appropriate audit evidence as the basis of audit opinions. Because fraud may involve collusion, forgery, willful omission, misrepresentation, or overstepping internal controls, the risk of failing to detect material misrepresentation due to fraud is higher than that due to error.
2. Obtain the necessary understanding of the internal control related to the audit, so as to design an appropriate audit procedure at that time, but the purpose is not to express opinions on the effectiveness of the internal control of BIG SUNSHINE Group.
3. Evaluate the appropriateness of accounting policies adopted by management personnel and the reasonableness of accounting estimates and related disclosures made.
4. Based on the obtained audit evidence, draw a conclusion on the appropriateness of the management personnel's adoption of the accounting basis for going concern, and whether there are significant uncertainties about the events or circumstances that may cause serious doubts about BIG SUNSHINE Group's ability to go concern. If the Accountant considers that there is a material uncertainty about the events or circumstances, he or she is required to draw the attention of users of consolidated financial statements to the related disclosures in the consolidated financial statements in the audit report, or to modify the audit opinion when such disclosures are inappropriate. The Accountant’s conclusion is based on the audit evidence obtained as of the audit report date. However, future events or conditions may cause BIG SUNSHINE Group to cease to have the ability to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements (including related notes) and that whether the consolidated financial statements permit the expression of related transactions and matters.
6. Obtain sufficient and appropriate audit evidence for the parent company only financial information about BIG SUNSHINE Group, so as to express opinions on the consolidated financial statements. The Accountant is responsible for the guidance, supervision and execution of audit cases and the formation of audit opinions.

The matters communicated by the Accountant with the management unit include the planned audit scope and time, as well as major audit findings (including obvious deficiencies in internal control identified during the audit).

The Accountant also provides the governance unit with the statement that the personnel of the firm to which the Accountant belongs have complied with the independence in the code of professional ethics of the Republic of China, and communicates with the governance unit all the relationships and other matters (including relevant protective measures) that may be considered to affect the independence of the Accountant.

Based on the communication with the governing unit, this Accountant decided the key audit items of the consolidated financial statements of BIG SUNSHINE Group in 2025. The Accountant states these matters in the audit report, unless the law does not allow public disclosure of specific matters, or in rare cases, the Accountant decides not to communicate specific matters in the audit report, because it can be reasonably expected that the negative impact of this communication will be greater than the enhanced public interest.

PricewaterhouseCoopers Taiwan

Yang Hui-Tzu
CPA
Chang Shu-Chiung

Financial Supervisory Commission
Approval Certificate No. 1130350413
Approval Certificate No. 0990042602
March 26, 2026

Notice to Reader

For the convenience of readers, this report has been translated into English from the original Chinese version, prepared and used in the Republic of China. The English version has not been audited or reviewed by independent auditors. If there are any discrepancies between the English version and the original Chinese version, or any difference in the interpretation of the two versions, the Chinese-language report shall prevail.

BIG SUNSHINE Co., Ltd and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NT$ thousands

| | Assets | Note | December 31, 2025 Amount | % | December 31, 2024 Amount | % |
|---|---|---|---|---|---|---|
| | **Current assets** | | | | | |
| 1100 | Cash and cash equivalents | VI (I) | $ 1,115,935 | 48 | $ 1,326,176 | 55 |
| 1136 | Financial assets measured at amortized cost-current | VI (II) and VIII | 119,480 | 5 | 58,633 | 3 |
| 1150 | Notes receivable, net | VI (III) | 36,945 | 2 | 47,034 | 2 |
| 1170 | Accounts receivable, net | VI (III) | 462,884 | 20 | 484,942 | 20 |
| 1180 | Accounts receivable - related parties, net | VII | 284 | - | 150,044 | 6 |
| 1200 | Other receivables | | 5,854 | - | 11,079 | 1 |
| 1220 | Current income tax assets | | 11,233 | 1 | - | - |
| 130X | Inventories | VI (IV) | 147,384 | 6 | 124,810 | 5 |
| 1410 | Prepayments | VI (V) | 12,117 | 1 | 7,184 | - |
| 11XX | **Total current assets** | | 1,912,116 | 83 | 2,209,902 | 92 |
| | **Non-current assets** | | | | | |
| 1600 | Property, plant and equipment | VI (VI) and VIII | 317,002 | 14 | 189,051 | 8 |
| 1755 | Right-of-use assets | VI (VII) | 62,804 | 3 | - | - |
| 1780 | Intangible assets | VI (VIII) | 1,419 | - | 98 | - |
| 1840 | Deferred income tax assets | VI (XX) | 9,526 | - | 7,205 | - |
| 1990 | Other non-current assets-Others | VI (III) | 146 | - | 81 | - |
| 15XX | **Total non-current assets** | | 390,897 | 17 | 196,435 | 8 |
| 1XXX | **Total assets** | | $ 2,303,013 | 100 | $ 2,406,337 | 100 |

(continued)

BIG SUNSHINE Co., Ltd and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NT$ thousands

| | Liabilities and equity | Note | December 31, 2025 Amount | % | December 31, 2024 Amount | % |
|---|---|---|---|---|---|---|
| | **Current liabilities** | | | | | |
| 2100 | Short-term loan | VI(IX) and VIII | $ 100,000 | 4 | $ - | - |
| 2130 | Liabilities of contract-Current | VI (XVI) | 18,087 | 1 | 554 | - |
| 2170 | Accounts payable | | 22,204 | 1 | 19,591 | 1 |
| 2180 | Accounts payable-related party | VII | 366,819 | 16 | 497,660 | 20 |
| 2200 | Other payables | VI (X) | 21,338 | 1 | 18,474 | 1 |
| 2220 | Other payables—related parties | VII | 56,825 | 2 | - | - |
| 2230 | Current income tax liabilities | | - | - | 113,729 | 5 |
| 2320 | Long-term liabilities due within one year or one operating cycle | VI(XI), VII and VIII | 18,600 | 1 | - | - |
| 2399 | Other current liabilities-Others | | 146 | - | 118 | - |
| 21XX | **Total current liabilities** | | 604,019 | 26 | 650,126 | 27 |
| | **Non-current liabilities** | | | | | |
| 2540 | Long-term loan | VI(XI), VII and VIII | 120,650 | 6 | 147,000 | 6 |
| 2550 | Reserve for liabilities – non-current | | 4,120 | - | - | - |
| 2570 | Deferred income tax liabilities | VI (XX) | 21,208 | 1 | 2,167 | - |
| 25XX | **Total non-current liabilities** | | 145,978 | 7 | 149,167 | 6 |
| 2XXX | **Total liabilities** | | 749,997 | 33 | 799,293 | 33 |
| | **Equity** | | | | | |
| | Capital stock | VI (XIII) | | | | |
| 3110 | Common shares capital | | 660,168 | 29 | 660,168 | 27 |
| | Capital reserve | VI (XIV) | | | | |
| 3200 | Capital reserve | | 194,851 | 8 | 194,851 | 8 |
| | Retained earnings | VI (XV) | | | | |
| 3310 | Legal reserve | | 90,907 | 4 | 43,220 | 2 |
| 3350 | Undistributed earnings | | 603,241 | 26 | 708,805 | 30 |
| 3400 | Other equity | | 3,849 | - | - | - |
| 3XXX | **Total equity** | | 1,553,016 | 67 | 1,607,044 | 67 |
| | Significant contingent liabilities and unrecognized contractual commitments | IX | | | | |
| | Significant subsequent events | XI | | | | |
| 3X2X | **Total liabilities and equity** | | $ 2,303,013 | 100 | $ 2,406,337 | 100 |

The notes attached are part of the Consolidated Financial Statements and shall be read together

Chairman: Chen, Ching-Tu Manager: Chen, Kun-Mu Accounting Supervisor: Yang, Ching-Chiao

BIG SUNSHINE Co., Ltd and Subsidiaries
Consolidated Statement of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousands
(Except earnings per share in NT$)

| | Item | Note | 2025 Amount | 2025 % | 2024 Amount | 2024 % |
|---|---|---|---|---|---|---|
| 4000 | Operating income | VI (XVI) and VII | $ 1,470,396 | 100 | $ 1,963,371 | 100 |
| 5000 | Cost of operation | VI (IV) (XIX) and VII | ( 1,143,621) | ( 78) | ( 1,415,540) | ( 72) |
| 5900 | Operating margin | | 326,775 | 22 | 547,831 | 28 |
| | Operating expense | VI (XIX) and VII | | | | |
| 6100 | Selling expenses | | ( 44,227) | ( 3) | ( 36,154) | ( 2) |
| 6200 | Administrative expense | | ( 25,840) | ( 2) | ( 18,807) | ( 1) |
| 6300 | Research and Development expenses | | ( 2,499) | - | - | - |
| 6450 | Expected impairment loss on credit | (XII) (II) | ( 5,107) | - | ( 3,791) | - |
| 6000 | Total operating expense | | ( 77,673) | ( 5) | ( 58,752) | ( 3) |
| 6900 | Operating profit | | 249,102 | 17 | 489,079 | 25 |
| | Non-operating income and expenses | | | | | |
| 7100 | Interest income | VI (II) (XVII) | 35,858 | 2 | 35,416 | 2 |
| 7010 | Other income | | 832 | - | 105 | - |
| 7020 | Other benefits and losses | VI (XVIII) | ( 41,251) | ( 3) | 80,313 | 4 |
| 7050 | Financial cost | VI(XI)(XI) | ( 6,566) | - | ( 1,960) | - |
| 7000 | Total non-operating income and expenses | | ( 11,127) | ( 1) | 113,874 | 6 |
| 7900 | **Net profit before tax** | | 237,975 | 16 | 602,953 | 31 |
| 7950 | Income tax expense | VI (XX) | ( 58,192) | ( 4) | ( 126,083) | ( 7) |
| 8200 | **Net profit for the current period** | | $ 179,783 | 12 | $ 476,870 | 24 |
| | **Other comprehensive profit and loss (net)** | | | | | |
| | **Items that may be reclassified subsequently to profit or loss** | | | | | |
| 8361 | Exchange differences on translation of foreign financial statements | | $ 4,811 | - | $ - | - |
| 8399 | Income tax related to items that may be reclassified subsequently | VI (XX) | ( 962) | - | - | - |
| 8360 | Total amount of Items that may be reclassified subsequently to profit or loss | | 3,849 | - | - | - |
| 8300 | **Other comprehensive income for the current period** | | $ 3,849 | - | $ - | - |
| 8500 | **Total comprehensive income for the current period** | | $ 183,632 | 12 | $ 476,870 | 24 |
| | Net profit attributable to: | | | | | |
| 8610 | Owner of the parent company | | $ 179,783 | 12 | $ 476,870 | 24 |
| | Comprehensive income attributable to: | | | | | |
| 8710 | Owner of the parent company | | $ 183,632 | 12 | $ 476,870 | 24 |
| | Earnings per share | VI (XXI) | | | | |
| 9750 | Basic | | $ 2.72 | | $ 7.22 | |
| 9850 | Diluted | | $ 2.72 | | $ 7.21 | |

The notes attached are part of the Consolidated Financial Statements and shall be read together

Chairman: Chen, Ching-Tu    Manager: Chen, Kun-Mu    Accounting Supervisor: Yang, Ching-Chiao

BIG SUNSHINE Co., Ltd and Subsidiaries
Consolidated Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousands

| | | Equity attributable to owners of the parent company | | | | | |
|---|---|---|---|---|---|---|---|
| | | | Capital reserve | Retained earnings | | Other equity items | |
| | Note | Common shares capital | Share premium | Legal reserve | Undistributed earnings | Exchange differences on translation of foreign financial statements | Total equity |
| 2024 | | | | | | | |
| Balance on January 1, 2024 | | $ 660,168 | $ 194,851 | $ 15,432 | $ 391,757 | $ - | $ 1,262,208 |
| Net profit for the current period | | - | - | - | 476,870 | - | 476,870 |
| Total comprehensive income for the current period | | - | - | - | 476,870 | - | 476,870 |
| Appropriation and distribution of 2023 retained earnings | VI (XV) | | | | | | |
| Legal reserve | | - | - | 27,788 | ( 27,788 ) | - | - |
| Cash dividends | | - | - | - | ( 132,034 ) | - | ( 132,034 ) |
| Balance on December 31, 2024 | | $ 660,168 | $ 194,851 | $ 43,220 | $ 708,805 | $ - | $ 1,607,044 |
| 2025 | | | | | | | |
| Balance on January 1, 2025 | | $ 660,168 | $ 194,851 | $ 43,220 | $ 708,805 | $ - | $ 1,607,044 |
| Net profit for the current period | | - | - | - | 179,783 | - | 179,783 |
| Other comprehensive income for the current period | | - | - | - | - | 3,849 | 3,849 |
| Total comprehensive income for the current period | | - | - | - | 179,783 | 3,849 | 183,632 |
| Appropriation and distribution of 2024 retained earnings | VI (XV) | | | | | | |
| Legal reserve | | - | - | 47,687 | ( 47,687 ) | - | - |
| Cash dividends | | - | - | - | ( 237,660 ) | - | ( 237,660 ) |
| Balance on December 31, 2025 | | $ 660,168 | $ 194,851 | $ 90,907 | $ 603,241 | $ 3,849 | $ 1,553,016 |

The notes attached are part of the Consolidated Financial Statements and shall be read together

Chairman: Chen, Ching-Tu    Manager: Chen, Kun-Mu    Accounting Supervisor: Yang, Ching-Chiao

BIG SUNSHINE Co., Ltd and Subsidiaries of Taiwan Province Yewang Co., Ltd.
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT$ thousands

| | Note | January 1 to December 31, 2025 | January 1, 2024 to December 31, 2024 |
|---|---|---|---|
| Cash flow from operating activities | | | |
| Net profit before tax for the current period | | $ 237,975 | $ 602,953 |
| Reconciliation items | | | |
| Income and loss items that do not affect cash flow | | | |
| Depreciation expense | VI (XIX) | 3,579 | 81 |
| Amortization expense | VI (XIX) | 140 | 194 |
| Expected impairment loss on credit | (XII) (II) | 5,107 | 3,791 |
| Interest cost | | 6,566 | 1,960 |
| Interest income | VI (XVII) | ( 35,858 ) | ( 35,416 ) |
| Changes in assets/liabilities related to business activities | | | |
| Changes in net assets related to business activities | | | |
| Notes receivable | | 10,089 | ( 3,911 ) |
| Accounts receivable | | 24,342 | ( 178,826 ) |
| Accounts receivable-related party | | 149,761 | ( 63,214 ) |
| Other receivables | | 5,225 | ( 6,330 ) |
| Inventories | | ( 8,311 ) | ( 73,922 ) |
| Prepayments | | ( 2,425 ) | 3,853 |
| Other non-current assets - others | | ( 650 ) | - |
| Changes in liabilities related to business activities | | | |
| Liabilities of contract-Current | | 17,533 | ( 1,535 ) |
| Accounts payable | | ( 6,804 ) | 12,868 |
| Accounts payable-related party | | ( 130,841 ) | 180,365 |
| Other payables | | 4,121 | 7,154 |
| Other current liabilities-other | | 28 | 14 |
| Increase in liability provisions | | 236 | - |
| Cash inflow from operations | | 279,813 | 450,079 |
| Interest received | | 35,858 | 35,416 |
| Interest paid | | ( 6,566 ) | ( 1,960 ) |
| Income tax refunded | | - | 532 |
| Income tax paid | | ( 176,508 ) | ( 22,239 ) |
| Net cash inflow from operating activities | | 132,597 | 461,828 |
| Cash flow from investing activities | | | |
| Acquisition of financial assets measured at amortized cost | | ( 119,480 ) | ( 58,633 ) |
| Principal repayment of financial assets at maturity measured at amortized cost | | 58,633 | - |
| Acquisition of subsidiaries | VI (XXII) | ( 127,548 ) | - |
| Proceed from acquisition of property, plant and equipment | VI (VI) | ( 6,952 ) | ( 189,102 ) |
| Decrease (Increase) in refundable deposits (other non-current assets listed-other) | | 81 | ( 81 ) |
| Net cash outflow from investment activities | | ( 195,266 ) | ( 247,816 ) |
| Cash flow from financing activities | | | |
| Net increase in short-term borrowing | VI(XXIII) | 100,000 | - |
| Long-term loans borrowing | VI(XXIII) | - | 147,000 |
| Repayment of long-term loans | VI(XXIII) | ( 7,750 ) | - |
| Distribution of cash dividends | VI (XV) | ( 237,660 ) | ( 132,034 ) |
| Net cash inflow (outflow) from financing activities | | ( 145,410 ) | 14,966 |
| Effect of foreign exchange rate fluctuations on cash and cash equivalents. | | ( 2,162 ) | - |
| Increase (Decrease) in current cash and cash equivalents | | ( 210,241 ) | 228,978 |
| Beginning balance of cash and equivalents | | 1,326,176 | 1,097,198 |
| Ending balance of cash and cash equivalents | | $ 1,115,935 | $ 1,326,176 |

The notes attached are part of the Consolidated Financial Statements and shall be read together

Chairman: Chen, Ching-Tu Manager: Chen, Kun-Mu Accounting Supervisor: Yang, Ching-Chiao

**Appendix 5**

# BIG SUNSHINE CO., LTD.

## The comparison table of the "Procedures for the Acquisition or Disposal of Assets"

| After amendments | Before amendments | Statements |
|---|---|---|
| Article 13: Information disclosure procedures<br>I. Items and standards for public announcement and reporting<br>(I)~(III) (Omitted)<br>(IV) The acquisition or disposal of equipment for business use or its right-of-use assets meets one of the following criteria, and the counterparty is not a related party:<br>1. Where paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more.<br>2. Where paid-in capital is NT$10 billion or more but **<u>less than NT$50 billion</u>**, the transaction amount reaches NT$1 billion or more.<br>**<u>3. The paid-in capital is NT$50 billion or more, and the transaction amount reaches more than 5% of the paid-in capital.</u>**<br>(V) - (VII) (Omitted)<br>II–III (omitted). | Article 13: Information disclosure procedures<br>I. Items and standards for public announcement and reporting<br>(I)~(III) (Omitted)<br>(IV) The acquisition or disposal of equipment for business use or its right-of-use assets meets one of the following criteria, and the counterparty is not a related party:<br>1. Where paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more.<br>2. The paid-in capital isNT$10 billion or more, and the transaction amount reaches NT$1 billion or more.<br>(V) - (VII) (Omitted)<br>II–III (omitted). | Revision of the wording in accordance with the law. |

**Appendix 6**

# BIG SUNSHINE CO., LTD.
## Introduction to Director and Independent Director Candidates

| Candidate's category | Candidate's name | Education | Experience | Current position | Amount of shares held (Unit: share) |
|---|---|---|---|---|---|
| | | | | | Common share |
| Director | Muteng International Investment Co. Ltd. | N/A | N/A | None | 16,396,136 |
| | Representative: Chen, Kun-Mu | Department of Economics, Chinese Culture University, M.B.A., National Taiwan University | General Manager of JEAN WAN INTERNATIONAL CO., LTD.; Chairman of SUN WAN INTERNATIONAL CO., LTD.; Supervisor of JEAN WAN ENTERPRISE CO., LTD.; Representative and Director of WIN JOYFUL LIFE TRADING CO., LTD. Chairman of Muteng International Investment Co. Ltd.; Supervisor of Sung Ze International Investment Co., Ltd.; Chairman of Jiangsu DaWang Digital Technology Co., Ltd.; Chairman of Zhangjiagang Hetai Chemical Co., Ltd.; Chairman of Zhangjiagang Zhuanjie Chemical Co., Ltd. | General Manager of JEAN WAN INTERNATIONAL CO., LTD.; Chairman of SUN WAN INTERNATIONAL CO., LTD.; Supervisor of JEAN WAN ENTERPRISE CO., LTD.; Representative and Director of WIN JOYFUL LIFE TRADING CO., LTD. Chairman of Muteng International Investment Co. Ltd.; Supervisor of Sung Ze International Investment Co., Ltd.; Chairman of Jiangsu DaWang Digital Technology Co., Ltd.; Chairman of Zhangjiagang Hetai Chemical Co., Ltd.; Chairman of Zhangjiagang Zhuanjie Chemical Co., Ltd. | |
| Director | Songze International Investment Co. Ltd. | N/A | N/A | None | 15,192,136 |
| | Representative: Chen, Kun-Sung | Nanya Institute of Technology | Director and General Manager of SUN WAN INTERNATIONAL CO., LTD.; Chairman of | Director and General Manager of SUN WAN INTERNATIONAL CO., LTD.; Chairman of | |

| Candidate's category | Candidate's name | Education | Experience | Current position | Amount of shares held (Unit: share)<br>Common share |
|---|---|---|---|---|---|
| | | | JEAN WAN INTERNATIONAL CO., LTD.; Chairman of JEAN WAN ENTERPRISE CO., LTD.; Supervisor of Muteng International Investment Co. Ltd.; Chairman of Songze International Investment Co., Ltd.; Director of Jiangsu DaWang Digital Technology Co., Ltd.; Vice Chairman of Zhangjiagang Hetai Chemical Co., Ltd.; Vice Chairman of Zhangjiagang Zhuanjie Chemical Co., Ltd. | JEAN WAN INTERNATIONAL CO., LTD.; Chairman of JEAN WAN ENTERPRISE CO., LTD.; Supervisor of Muteng International Investment Co. Ltd.; Chairman of Songze International Investment Co., Ltd.; Director of Jiangsu DaWang Digital Technology Co., Ltd.; Vice Chairman of Zhangjiagang Hetai Chemical Co., Ltd.; Vice Chairman of Zhangjiagang Zhuanjie Chemical Co., Ltd. | |
| Independent director | Liu, Chih-Hsiung | Department of Accounting, Shih Chien University, M.B.A., National Taiwan University | Chief Strategy Officer and CFO of ABICO NetCom Co., Ltd., director of PROSPER PLASTIC FACTORY LIMITED (Hong Kong), director of PROSPER PLASTIC FACTORY LIMITED (Shenzhen), supervisor of ABECO Electronic Co., Ltd., director of iLens International Co., Ltd., supervisor of Positive Energy Sport Co., Ltd., person in charge of Jin De Capital Co., Ltd., and representative of juristic person director of ABICO NetCom Co., Ltd. | Chief Strategy Officer and CFO of ABICO NetCom Co., Ltd., director of PROSPER PLASTIC FACTORY LIMITED (Hong Kong), director of PROSPER PLASTIC FACTORY LIMITED (Shenzhen), supervisor of ABECO Electronic Co., Ltd., director of iLens International Co., Ltd., supervisor of Positive Energy Sport Co., Ltd., person in charge of Jin De Capital Co., Ltd., and representative of juristic person director of ABICO NetCom Co., Ltd. | 0 |

| Candidate's category | Candidate's name | Education | Experience | Current position | Amount of shares held (Unit: share) |
|---|---|---|---|---|---|
| | | | | | Common share |
| Independent director | Li, Chih-Jen | Department of Accounting, National Chengchi University; EMBA in Accounting, National Taiwan University | Manager of internal audit department of Deloitte Taiwan, deputy director of finance division of Quanta Computer Inc., CFO and spokesperson of Quanta Storage Inc., independent director of ASIA NEO TECH INDUSTRIAL CO., LTD., independent director of Microtips Technology Inc., and independent director of TMY Technology Inc., director of Techman Electronics (Thailand) Co,Ltd.<br>Director of Techman Electronics (Thailand) Co,Ltd.<br>TM SMT SDN. BHD. (Malaysia) Director<br>Director of TM SMT (Thailand) Co,Ltd.<br>Director of Techman Electronics (Malaysia) SDN. BHD.<br>Supervisor of Quanta Storage (Shanghai) | CFO and Spokesperson of Quanta Storage Inc., independent director of ASIA NEO TECH INDUSTRIAL CO., LTD., independent director of Microtips Technology Inc., and independent director of TMY Technology Inc., director of Techman Electronics (Thailand) Co,Ltd.<br>TM SMT SDN. BHD. (Malaysia) Director<br>Director of TM SMT (Thailand) Co,Ltd.<br>Director of Techman Electronics (Malaysia) SDN. BHD.<br>Supervisor of Quanta Storage (Shanghai) | 0 |
| Independent director | Chen, Yu-Yuan | Business Administration, National Taiwan University | Tax Officer/Auditor/Section Chief, National Taxation Bureau of the Northern Area, Ministry of Finance; Chief Accountant of listed companies; auditor, KPMG Taiwan; CPA of Hsin Yeh CPA Firm; Supervisor of HEARTBOT AI Inc. | CPA, Hsin Yeh & Co., CPAs<br>Supervisor of HEARTBOT AI Inc. | 0 |

**Appendix 7**

# BIG SUNSHINE CO., LTD.

## Release of New Directors from Prohibited List

| Director name | Position in other company |
|---|---|
| Chen, Kun-Mu | Director and General Manager of JEAN WAN INTERNATIONAL CO., LTD.;Chairman of Taiwan SUN WAN INTERNATIONAL CO., LTD.; Representative and Director of WIN JOYFUL LIFE TRADING CO., LTD.; Chairman of the Board of Muteng International Investment Co. Ltd.; Chairman of Jiangsu DaWang Digital Technology Co., Ltd.; Chairman of Zhangjiagang Hetai Chemical Co., Ltd.; Chairman of Zhangjiagang Zhuanjie Chemical Co., Ltd. |
| Chen Kunsong | Chairman of JEAN WAN INTERNATIONAL CO., LTD.; Director and General Manager of SUN WAN INTERNATIONAL CO., LTD.; Chairman of JEAN WAN ENTERPRISE CO., LTD.; Chairman of Songze International Investment Co. Ltd.; Director of Jiangsu DaWang Digital Technology Co., Ltd.,Vice Chairman of Zhangjiagang Hetai Chemical Co., Ltd.; Vice Chairman of Zhangjiagang Zhuanjie Chemical Co., Ltd. |
| Li, Chih-Jen | Treasurer and Spokesperson of Quanta Storage Inc., independent director of ASIA NEO TECH INDUSTRIAL CO., LTD., independent director of Microtips Technology Inc., and independent director of TMY Technology Inc.<br>Director of Techman Electronics (Thailand) Co,Ltd.<br>Director of TM SMT SDN. BHD. (Malaysia)<br>Director of TM SMT (Thailand) Co,Ltd.<br>Director of Techman Electronics (Malaysia) SDN. BHD. |
| Liu, Chih-Hsiung | Chief Strategy Officer and CFO of ABICO NetCom Co., Ltd., director of PROSPER PLASTIC FACTORY LIMITED (Hong Kong), director of PROSPER PLASTIC FACTORY LIMITED (Shenzhen), director of iLens International Co., Ltd., person in charge of Jin De Capital Co., Ltd., and representative of juristic person director of ABICO NetCom Co., Ltd. |

**Appendix 8**

# BIG SUNSHINE CO., LTD.
# Articles of Incorporation

**Approved by the shareholders' meeting on June 25, 2025**

## Chapter 1 General Provisions

Article 1: The Company shall be organized in accordance with the provisions of the Company Act and shall be named BIG SUNSHINE CO., LTD.

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

(I) C301010 Spinning of Yarn.

(II) C305010 Printing, Dyeing, and Finishing.

(III) E801010 Indoor Decoration.

(IV) CI01020 Rug and Felt Manufacturing.

(V) F205040 Retail Sale of Furniture, Bedding Kitchen Utensils and Fixtures.

(VI) F104110 Wholesale of Cloths, Garments, Shoes, Hats, Umbrellas and Clothing Accessories.

(VII) F204110 Retail Sale of Cloths, Garments, Shoes, Hats, Umbrellas and Clothing Accessories.

(VIII) C901060 Manufacture of Refractory Products.

(IX) F113010 Wholesale of Machinery.

(X) F213080 Retail Sale of Machinery and Tools.

(XI) CB01010 Mechanical Equipment Manufacturing.

(XII) J305010 Audio Publishing.

(XIII) F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies.

(XIV) C805030 Plastic Daily Necessities Manufacturing.

(XV) C805050 Industrial Plastic Products Manufacturing.

(XVI) CC01120 Data Storage Media Manufacturing and Duplicating.

(XVII) F118010 Wholesale of Computer Software.

(XVIII) F113050 Wholesale of Computers and Clerical Machinery Equipment.

(XIX) F213030 Retail Sale of Computers and Clerical Machinery Equipment.

(XX) F218010 Retail Sale of Computer Software.

(XXI) F601010 Intellectual Property Rights.

(XXII) I301010 Information Software Services.

(XXIII) CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing.

(XXIV) F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies.

(XXV) CC01080 Electronics Components Manufacturing.

(XXVI) C302010 Weaving of Textiles.

(XXVII) C303010 Manufacture of Non-woven Fabrics.

(XXVIII) F105050 Wholesale of Furniture, Bedding Kitchen Utensils and Fixtures.

(XXVIV) C399990 Other Textile and Products Manufacturing.

(XXX) F107020 Wholesale of Dyes and Pigments.

(XXXI) F107170 Wholesale of Industrial Catalyst.

(XXXII) F401010 International Trade.

(XXXIII) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company may guarantee and reinvest in other businesses for business purposes, and the total amount of such reinvestment shall not be limited by the Company Act on the limit of such reinvestment.

Article 3: The Company shall have its head office in Taipei City, and may establish branches in domestic and foreign countries, if necessary, by resolution of the Board of Directors.

**Chapter 2 Shares**

Article 4: The total capital of the Company shall be set at NT$1,770 million, divided into 177 million shares at NT$10 per share; of which the unissued shares shall be authorized to be issued by the Board of Directors to issue common shares or special shares in installments according to the needs of the Company's business.

NTD Twenty Million of the total capital mentioned in the preceding paragraph shall be reserved for the issuance of employee stock options, totaling Two Million shares, at a par value of NTD Ten per share. The issuance of stock options may be made in installments according to the resolution of the Board of Directors.

Article 4-1: The Company’s transfer of shares to its employees at the price lower than the average price of the shares bought back by it or issuance of employee stock warrants at the subscription price lower than the closing price of the Company’s ordinary shares prevailing on the date of issuance, if any, shall be subject to approval by more than two-thirds of the shareholders present at a shareholders’ meeting attended by the shareholders representing more than a majority of the total outstanding shares.

Article 4-2: When the Company issues new shares, the employees who are entitled to receive new shares and the recipients of restricted stock awards may include the employees of the Company meeting certain specific requirements.

Article 5: The shares of the Company shall be issued in registered form and shall be signed or sealed by the directors on behalf of the company, subject to the issuance of visas in accordance with the law. After the company issues shares, it obtains print-free shares, which is required to register with the securities depository.

Article 6: The shareholders of the Company shall notify the Company of their real name, domicile or residence to record in the shareholders' book, and send the seal card to the Company for safekeeping.

Article 7: Shareholders shall send their seals to the Company for reference, and when shareholders receive dividends from the Company or exercise their equity in writing, they shall rely on the seal in the Company.

Article 8: The shareholders of the Company shall comply with the letter of the competent securities authority and other relevant laws and regulations when dealing with the transfer, gift, loss, inheritance, destruction, creation and dissolution of pledge rights or other matters concerning the shares.

Article 9: The transfer of the name of the stock shall not take place within 60 days prior to the shareholders' meeting, within 30 days prior to the shareholders' interim meeting, or within five days prior to the base date of the Company's decision to distribute dividends or other benefits.

**Chapter 3 Shareholders' Meeting**

Article 10: The shareholders' meeting of the Company shall be divided into the following two kinds:

I. The shareholders’ meeting shall be convened by the Board of Directors within six months after the end of each fiscal year.

II. Special meetings may be convened at any time pursuant to laws as needed.

III. The special shareholders’ meeting may be convened when necessary in accordance with the relevant laws and regulations.

IV. The Board of Directors shall convene the meeting upon written request of shareholders who have held at least 3% of the total number of issued shares for more than one year.

Article 11: The shareholders shall be notified of the date and place of the interim shareholder’s meeting and the reason for the it at least 30 days in advance, and the shareholders shall be notified of the meeting at least 15 days in advance.

Article 12: When a shareholder is unable to attend a shareholders' meeting for any reason, he or she shall issue a power of attorney issued by the company, specifying the scope of authorization, and entrusting a proxy to attend. In addition to the provisions of Article 177 of the Company Act, the procedure shall be conducted in accordance with the "Rules Governing the Use of Power of Attorney for Attending Shareholders' Meetings of Public Companies" issued by the competent securities authority,

Article 12-1: The Company's shareholders' meetings may be held by video or other means as announced by the Ministry of Economic Affairs.

Article 13: Unless otherwise provided or restricted by laws or Articles of Incorporation, shareholders of the Company shall have one voting right per share.

Article 14: Unless otherwise provided in the relevant laws and regulations, the resolution of the shareholders' meeting shall be made with the consent of a majority of the shareholders present representing a majority of the total number of issued shares.

Article 15: The chairman of the Board of Directors shall be the chairman of the shareholders' meeting. If the Chairman of the Board of Directors is absent from office or unable to exercise his or her duties and responsibilities for any reason, the Vice Chairman of the Board of Directors shall act on his or her behalf; If the Vice Chairman of the Board of Directors is also absent from office or unable to exercise his or her duties and responsibilities for any reason, the Chairman of the Board of Directors shall designate a director to act as his or her proxy; if the Chairman of the Board of Directors does not designate a director, the directors shall elect one from among themselves to act as their proxy. If a shareholders' meeting is convened by someone other than the Board of Directors, the chairman of the meeting shall be the convener of the meeting, and if there are two or more convener, one person shall be elected to serve as chairman.

Article 16: The matters resolved at the shareholders' meeting shall be made into the meeting minutes, signed or sealed by the chairman, and within 20 days after the meeting, the minutes shall be distributed to the shareholders, and the minutes shall be made public.

**Chapter 4 Directors**

Article 17: The Company shall have five to seven directors for a term of three years, who shall be reappointed after re-election. The total amount of shares held by all directors of the Company in the registered shares of the Company is subject to the order of the competent securities authorities and other relevant laws and regulations.

Article 17-1: The Company adopts the candidate nomination system for the election of directors. There shall be no less than three independent directors, who shall be no less than one-third of the whole directors. The professional qualifications, shareholdings, restrictions on concurrent employment, recognition of independence, nomination and election of independent directors, and other matters to be complied with shall be in accordance with the relevant regulations of the competent securities authorities.

In accordance with the Securities and Exchange Act, the Company has an audit committee consisting of independent directors, with one of them serving as the convener and at least one of them having accounting or financial expertise. The duties, organization rules, exercise of authority and other matters to be followed by the Audit Committee shall be in accordance with the regulations of the competent authorities.

The Board of Directors may establish a Remuneration Committee or other functional committees as necessary for the operation of the Company's business.

Article 18: If the number of directors is vacant by one-third, the Board of Directors shall convene an extraordinary shareholders' meeting within 60 days for by-election, and the term of office shall be limited to the period for filling the original appointment.

Article 19: The Company's business shall be carried out by resolution of the Board of Directors, except for matters required by the Company Law or these Articles of Incorporation to be resolved by the shareholders' meeting, including but not limited to the following matters:

I. Business plan for manufacturing equipment

II. Proposals for distribution of earnings or appropriation of losses.

III. Proposals for capital increase or decrease.

IV. Preparation of important articles of incorporation and contracts.

V. Appointment and dismissal of general manager, vice president, assistant manager and manager of the Company.

VI. Approval of investment in other businesses.

VII. Establishment and abolition of branch offices.

VIII. Preparation of budget and final accounts.

IX. Appointment and dismissal of accountants.

The resolution to invest in other businesses shall be made by a majority of the directors present at a meeting of the Board of Directors with at least two-thirds of the directors present.

Article 20: The Board of Directors shall be organized by the Directors and shall elect a Chairman from among themselves with the presence of at least two-thirds of the Directors and the consent of a majority of the Directors present and elect a Vice Chairman from among themselves in the same manner. The Chairman of the Board of Directors shall represent the Company externally. If the Chairman of the Board of Directors is absent from office or unable to exercise his or her duties and responsibilities for any reason, the Vice Chairman of the Board of Directors shall act on his or her behalf; If the Vice Chairman of the Board of Directors is also absent from office or unable to exercise his or her duties and responsibilities for any reason, the Chairman of the Board of Directors shall designate a director to act as his or her proxy; if the Chairman of the Board of Directors does not designate a director, the directors shall elect one from among themselves to act as their proxy.

Article 20-1: The Company may establish various functional committees under the Board of Directors. Each functional committee shall establish rules and regulations for the exercise of its duties and responsibilities, which shall be implemented upon approval by the Board of Directors. In addition, if the Company establishes an Audit Committee in accordance with the law, the audit committee shall be responsible for carrying out the duties and responsibilities of the supervisor as stipulated in the Company Act, the Securities and Exchange Act and other laws and regulations. From the date of the establishment of the Audit Committee, the provisions of the Company regarding the Supervisors shall no longer apply.

Article 21: Unless otherwise provided in the Company Act, the Board of Directors' meeting shall be convened by the Chairman of the Board. The meeting of the Board of Directors shall be convened in writing, by electronic mail (e-mail) or by facsimile. Unless otherwise provided in the Company Act, a resolution of the Board of Directors shall be made with the presence of a majority of the directors and the consent of a majority of the directors present.

Article 22: If a director is unable to attend a board meeting in person for any reason, he/she may appoint another director to attend the meeting as his/her proxy in accordance with the law, and the former proxy shall be limited to one person's proxy.

Article 23: Delete.

Article 24: The remuneration of the Chairman and Directors shall be determined by the Board of Directors' meeting with reference to the extent of their participation in the Company's operations and the value of their contributions, as well as the usual standards of their domestic industry counterparts.

Article 24-1: The Company shall take out liability insurance for the directors during their term of office for the indemnity liabilities they are legally liable for in the execution of their business.

**Chapter 5 Manager**

Article 25: The Company shall have a general manager who shall be appointed, dismissed and compensated in accordance with Article 29 of the Company Act.

**Chapter 6 Accounting**

Article 26: The fiscal year of the Company shall commence on January 1 and end on December 31 of each year. At the end of each fiscal year, the Board of Directors of the Company shall prepare various statements, including: 1. Business report, 2. Financial statements, 3. Proposal for surplus distribution or loss allocation, etc., which shall be submitted to the annual shareholders' meeting for recognition pursuant to laws.

Article 27: The Company shall set aside not less than one percent of the annual profit as employee compensation, which shall be distributed in shares or cash by resolution of the Board of Directors, and the targets of such distribution shall include the employees of the subordinate companies who meet certain requirements; the Company may set aside not more than one and one-half percent of such profit as remuneration to directors by resolution of the Board of Directors. Among the employees' remuneration referred to in the preceding paragraph, no less than 10% of the profit shall be appropriated as remuneration to the entry-level employees. The employee and director remuneration distribution plans shall be reported to the shareholders' meeting.

However, if the Company still has accumulated losses, the amount of compensation shall be reserved in advance and then the remuneration to employees and the remuneration to directors shall be appropriated in accordance with the ratio referred to in the preceding paragraph.

Article 27-1: In case of surplus in the annual final accounts of the Company, after lawful tax payment and recovery of the aggregate losses, 10% shall be appropriated from the surplus as legal reserve, but no amount will be appropriated if the legal reserve has been up to the amount of the Company's paid-in capital. The balance shall be appropriated or reversed as special reserve. The balance shall be included in the aggregate undistributed earnings, if any. Then, the Board of Directors shall draft a proposal for earning distribution, which shall be presented at the shareholders' meeting for resolution on dividends distribution to the shareholders. However, cash dividends may be distributed upon a resolution adopted by a majority of the directors present at a Board of Directors meeting attended by at least two-thirds of the total number of directors and then reported to the shareholders' meeting.

The Company's dividend policy can be distributed in cash or stock in line with the current and future development plans, considering the investment environment, capital demand and domestic and international competition, and taking into account the interests of shareholders and other factors, in which the cash dividend is not less than 10% of the total dividend.

Article 27-2: Pursuant to Article 241, Paragraph 1 of the Company Act, the Company may distribute all or part of the legal reserve and capital surplus in cash to shareholders in proportion to their original shareholdings, upon a resolution adopted by a majority of the directors present at a Board of Directors meeting attended by at least two-thirds of the total number of directors, and then reported to the shareholders' meeting.

**Chapter 7 Supplementary Provisions**

Article 28: All matters not provided for in these Articles of Incorporation shall be governed by the Company Act and other relevant laws and regulations.

Article 29: These Articles of Incorporation were established on October 23, 1990.

The 1st amendment was made on June 18, 1991.

The 2nd amendment was made on September 14, 1992.

The 3rd amendment was made on October 13, 1993.

The 4th amendment was made on June 17, 1994.

The 5th amendment was made on April 15, 1995.

The 6th amendment was made on May 24, 1996.

The 7th amendment was made on June 2, 1997.

The 8th amendment was made on April 3, 1998.

The 9th amendment was made on June 21, 1999.

The 10th amendment was made on June 21, 1999.

The 11th amendment was made on June 26, 2000.

The 12th amendment was made on June 26, 2000.

The 13th amendment was made on September 7, 2000.

The 14th amendment was made on May 15, 2001.

The 15th amendment was made on May 15, 2001.

The 16th amendment was made on October 9, 2001.

The 17th amendment was made on June 11, 2002.
The 18th amendment was made on October 13, 2003.
The 19th amendment was made on February 18, 2005.
The 20th amendment was made on June 14, 2006.
The 21st amendment was made on June 13, 2008.
The 22nd amendment was made on May 22, 2009.
The 23rd amendment was made on June 25, 2010.
The 24th amendment was made on June 24, 2011.
The 25th amendment was made on June 22, 2012.
The 26th amendment was made on June 26, 2014.
The 27th amendment was made on June 27, 2016.
The 28th amendment was made on June 22, 2017.
The 29th amendment was made on April 22, 2020.
The 30th amendment was made on September 1, 2020.
The 31st amendment was made on June 23, 2022.
The 32nd amendment was made on June 25, 2024.
The 33rd amendment was made on June 25, 2025.

**Appendix 9**

# BIG SUNSHINE CO., LTD.
# Procedures for the Acquisition or Disposal of Assets
# (Before Amendment)

**Approved by the shareholders' meeting on June 23, 2022**

Article 1: Basis

These Provisions have been adopted in accordance with Article 36-1 of the Securities and Exchange Act and the Regulations Governing the Acquisition and Disposal of Assets by Public Companies. However, if other laws and regulations provide otherwise, those provisions shall apply.

Article 2: Scope of Assets

I. Securities: Including investment of stocks, government bonds, corporate bonds, bank debentures, fund certificates, depository receipts, call (put)warrant, certificate of beneficial interests, and asset-back securities.

II. Property (including lands, housing and structures, investment property, and inventory of construction industry) and equipment.

III. Memberships certificates

IV. Patents, copyrights, trademarks, franchise rights and other intangible assets.

V. Right-of-use assets.

VI. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).

VII. Derivatives.

VIII. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law.

IX. Other major assets.

Article 3: Definitions

I. Derivatives: These are forwards contracts, options contracts, futures contracts, leverage margin contracts, and swaps, the value of which is derived from the underlying interest rate, financial instrument price, commodity price, exchange rate, price, or fee rate index, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) contracts.

II. Assets acquired or disposed of through mergers, demergers, acquisitions, or transfer of shares in accordance with the law: Refers to assets acquired or disposed of through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to the transfer of shares from another company through the issuance of new shares of its own as the consideration therefor (hereinafter "Transfer of Shares") under Article 156-3 of the Company Act.

III. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

IV. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.

V. Date of fact occurrence: Refers to the earliest of the date of contract signing, date of payment, date of consignment execution, date of transfer, date of Board resolution, or any other date sufficient to confirm the counterparty to the transaction and the transaction amount. provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.

VI. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.

Article 4: The investment limit for non-operating real estate, right-of-use assets, or securities.

I. The limits for acquiring the assets specified in Article 2 are as follows:

(I) The total amount of real estate and its right-of-use assets purchased by the Company for non-business use shall not exceed 20% of the Company's current net worth.

(II) The total amount of securities purchased by the Company shall not exceed 300% of the Company’s current net worth, and investment in each security shall not exceed 200% of the Company’s current net worth. The current net worth is based on the latest financial statements audited by a CPA.

II. When investing in subsidiaries, the amount of assets acquired shall be subject to the limits set forth in Article 3. If a subsidiary has already established a limit, that limit shall apply; otherwise, the following regulations shall apply:

(I) The total amount of real estate and its right-of-use assets purchased by the subsidiary for non-business use shall not exceed 20% of the subsidiary's current net worth

(II) The total amount of securities purchased by a subsidiary shall not exceed its current net worth, and investment in each security is limited to 30% of the subsidiary’s current net worth. The current net worth is based on the latest financial statements audited by a CPA. However, if the subsidiary is a professional investment company, its total assets must not exceed 1.5 times its net worth, and the amount of investment in each investee must not exceed the net worth of the most recent financial statements reviewed by a CPA. The current net worth is based on the latest financial statements audited by a CPA.

Article 5: When the Company acquires an appraisal report or an opinion from an accountant, attorney, or securities underwriter, such professional appraiser and its officer, the accountant, attorney, or securities underwriter shall not be a related party to the transaction counterparty.

I. May not have previously received a final and unappealable sentence to imprisonment for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.

II. May not be a related party or de facto related party of any party to the transaction.

III. If the Company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties of each other.

When issuing an appraisal report or opinion, the personnel referred to in the preceding paragraph shall comply with the self-regulatory rules of the industry associations to which they belong and with the following provisions:

I. Prior to accepting a case, they shall prudently assess their own professional capabilities, practical experience, and independence.

II. When conducting a case, they shall appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The working procedures, data collected, and conclusion shall be fully and accurately specified in the case working papers.

III. They shall undertake an item-by-item evaluation of the appropriateness and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.

IV. Declarations shall include confirmation of the professionalism and independence of relevant personnel, assessment that the information used was appropriate and reasonable, and compliance with relevant laws and regulations.

Article 6: Procedures for the acquisition or disposal of property or equipment

I. Assessment and operating procedures

The Company’s acquisition or disposal of property or equipment is handled in accordance with the Company's internal control system for property, plant and equipment cycle procedures.

II. Procedures for determining transaction terms and authorization limits

When acquiring or disposing of property, the transaction conditions and price shall be determined with reference to the announced present value, assessed value, and the actual transaction price of nearby real estate. An analysis report shall be prepared and submitted to the chairman of the board, and shall be approved by each level in accordance with the Company's Rules Governing the Delegation of Authorities. If the amount exceeds NT$ 50 million, it must also be submitted to the Board of Directors for approval.

(I) The acquisition and disposal of equipment or its right-of-use assets shall be made by inquiry, comparison, bargaining, or tender, and shall be approved at each level in accordance with the approval authority procedures. If the amount exceeds NT$50 million, it shall be approved by the chairman and submitted to the Board of Directors for approval.

(II) If the acquisition or disposal of assets by the Company requires approval by the Board of Directors under its established procedures or other applicable laws and regulations, and a director expresses a dissenting opinion that is recorded or included in a written statement, the Company shall provide each supervisor with information on the director’s dissent. In addition, if the Company has established independent directors, it must fully consider their opinions when submitting asset acquisition or disposal transactions to the Board of Directors for discussion, as required by regulations. These directors’ opinions and the reasons behind their approval or opposition must be recorded in the meeting minutes.

III. Executing unit

When the Company acquires or disposes of property or equipment, the use department and the management department shall be responsible for execution after submission for approval in accordance with the approval authority outlined in the preceding paragraph.

IV. Valuation report of property, equipment or right-of-use assets

Except for transactions with domestic government agency and transactions that involve commissioned development of purchased land, commissioned development of leased land, and acquisition/disposal of equipment or other right-of-use assets thereof relevant to business operations, all other acquisitions and disposals of property and equipment or right-of-use assets thereof amounting to more than 20% of the Company’s paid-up capital or NT$300 million and above shall be supported with valuation reports issued by professional valuers prior to the date of occurrence. These transactions shall also comply with the following rules.

(I) In special circumstances where the Company adopts restrictive pricing or uses a specific price to serve as pricing reference, the underlying transaction must be resolved by the Board of Directors before proceeding. The same requirement applies to any change of transaction term thereafter.

(II) For transactions that amount to more than NT$1 billion, quotations from at least two professional valuers are needed.

(III) If valuation concluded by the professional valuer exhibits any of the following, a certified public accountant must be engaged to provide opinions with regard to the discrepant values and appropriateness of the transaction price unless the valued price is higher than the price of asset acquired or lower than the price of asset sold:

1. The valued price differs from the transaction price by 20% or above.
2. When the values estimated by at least two professional valuers differ by 10% or more.

(IV) Where professional valuation is used, the valuer's report must be dated no further than three months from the contract date. However, if the report still applies to the same government-declared current value and is no more than six months old, an opinion can be accepted from the original valuer instead.

Where the Company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

Article 7: Procedures for the Acquisition or Disposal of securities investment

I. Assessment and operating procedures

The Company's purchases and sales of long-term and short-term securities have been handled in accordance with its internal control system investment cycle.

II. Procedures for determining transaction terms and authorization limits

(I) Securities transactions conducted in a centralized securities exchange market or at a securities dealer's business premises shall be determined by the responsible unit based on market conditions. The amounts are approved at each level in accordance with the Company's delegation of authority regulations, and a monthly report analyzing unrealized gains or losses on long-term and short-term securities is submitted to decision-makers for reference.

(II) Securities transactions not conducted on a centralized securities exchange market or at a securities dealer's business premises must be based on the Company's most recent financial statements, audited or reviewed by a CPA prior to the date of occurrence, as a reference for evaluating the transaction price. This evaluation should consider the net asset value, profitability, and future development potential of each share. The transaction amount shall be approved by each level in accordance with the delegation of authority regulations, and a report analyzing long-term and short-term unrealized gains or losses shall be submitted regularly for decision-makers' reference.

(III) If the acquisition or disposal of assets by the Company requires approval by the

Board of Directors under its established procedures or other applicable laws and regulations, and a director expresses a dissenting opinion that is recorded or included in a written statement, the Company shall provide each supervisor with information on the director's dissent. In addition, if the Company has established independent directors, it must fully consider their opinions when submitting asset acquisition or disposal transactions to the Board of Directors for discussion, as required by regulations. These directors' opinions and the reasons behind their approval or opposition must be recorded in the meeting minutes.

III. Executing unit

When the Company invests in long-term and short-term securities investment, the finance and accounting unit shall be responsible for execution after obtaining approval in accordance with the approval authority outlined in the preceding paragraph.

IV. Expert opinion obtained

II. When the Company acquires or disposes of securities, the Company shall obtain, before the date of the fact, the financial statements or other relevant information of the underlying company that has been audited or reviewed by a CPA, as a reference for evaluating the transaction price. If the transaction price is more than 20% of the transaction price or more than NT$300 million, a CPA shall be consulted for an opinion on the reasonableness of the transaction price prior to the date of occurrence. However, this does not apply to marketable securities with a public quote on an active market or as otherwise stipulated by the competent authorities.

Article 8: Procedures for related party transactions

I. When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to the procedures for acquiring or disposing of assets in accordance with Articles 6 to 9, the Company and its related parties shall also follow the following procedures for resolution and evaluation of the reasonableness of the transaction conditions. If the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in accordance with relevant regulations.

The calculation of the transaction amount described above shall be carried out according to Article 9-1.

When judging whether a transaction counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

II. Evaluation and procedures

When the Company intends to acquire or dispose of property or right-of-use assets from or to a related party, or when it intends to acquire or dispose of assets other than property or right-of-use assets from or to a related party and the transaction amount reaches 20 percent or more of the paid-in capital, 10 percent or more of the Company's total assets, or NT$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the Audit Committee and submitted to Board of Directors:

(I) Purpose, necessity and expected benefits of the acquisition or disposal of assets.

(II) Reasons for choosing a related party as a counterparty.

(III) Relevant information for assessing the reasonableness of the proposed transaction terms and conditions in accordance with Subparagraphs 1 and 4 of Paragraph 3, regarding the acquisition of real estate or right-of-use assets thereof from a related party.

(IV) Date and price of the original acquisition by the related party, and the relationship between the counterparty and the Company and the related party.

(V) Forecast of cash flow from the beginning of the year, and assessment on the necessity of the transaction and the reasonableness of the use of funds.

(VI) The appraisal report issued by the professional appraiser or the opinion of the CPA obtained in accordance with the preceding paragraph.

(VII) Restrictive conditions for the transaction and other important matters.

The calculation of the aforementioned transaction amount shall be in accordance with Subparagraph 7, Paragraph 1, Article 13, and the term "within one year" as used herein refers to the year preceding the date of occurrence of the current transaction. Amounts that have been submitted to the shareholders' meeting in accordance with these regulations and approved by the Audit Committee, and subsequently submitted to the Board of Directors for approval and attested to by supervisors, need not be counted toward the transaction amount.

The Board of Directors may, pursuant to Paragraph 2 of Article 6, authorize the chairman to make decisions in advance, up to a certain scale, for the following transactions between the Company and its subsidiaries or subsidiaries in which the Company directly or indirectly holds 100% of the outstanding shares or total capital, subject to subsequent ratification by the most recent board meeting:

(I) Acquisition or disposal of operating equipment or right-of-use assets thereof.

(II) Acquisition or disposal of real estate or right-of-use assets for business use.

The Board of Directors may authorize the chairman to approve a certain amount in advance pursuant to Paragraph 2 of Article 6, and then submit the matter to the next Board of Directors meeting for ratification.

If an Audit Committee has been established in accordance with this law, the consent of more than one-half of all its members must first be obtained, and then submitted to the Board of Directors for a board resolution, governed by the provisions of Paragraphs 4 and 5 of Article 6.

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

III. Evaluation of the reasonableness of transaction costs

(I) In acquiring property or right of use assets from related parties, the Company shall proceed with the following in appraising the rationality of the cost of transactions:

1. Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.

2. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan, provided that the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the transaction counterparties.

(II) Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

(III) The Company shall proceed to Subparagraphs (I) and (II), Paragraph 3 of this Article in appraising the cost of the property or the right of use assets, and consult a certified public accountant for a second review and expression of substantive opinion.

(IV) When the results of the Company's appraisal conducted in accordance with subparagraphs (I) and (II), Paragraph 3 of this Article are uniformly lower than the transaction price, the matter shall be handled in compliance with subparagraph (V), Paragraph 3 of this Article. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:

1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
   (1) Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
   (2) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market sale practices.
2. When the Company acquires real property, or obtains real property right-of-use assets through leasing from a related party or provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of similar size by unrelated parties within the preceding year. Completed transactions involving neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.

(V) Where the Company acquires real estate or right-of-use assets thereof from a related party, and the evaluation results conducted in accordance with Subparagraphs 1, 2, and 4 of Paragraph 3 of this Article are all lower than the transaction price, the following matters shall be handled:

1. For the difference between the transaction price and assessed cost of the property and its use-of-right assets, a special reserve shall be appropriated

in accordance with paragraph 1 of Article 41 of the Securities and Exchange Act, and it shall not be distributed or capitalized with stock shares distributed. Where the Company uses the equity method to account for its investment in another company, then the special reserve called for under the first paragraph, Article 41 of the Act shall be set aside pro rata in a proportion consistent with the share of the public company's equity stake in the other company.

2. The supervisors shall comply with Article 218 of the Company Act.
3. Actions taken pursuant to points 1 and 2, Subparagraph (V), Paragraph 3 of this Article shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

IV. The Company and public companies whose investments in the Company are accounted for under the equity method are provided with special reserve as described above may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the competent authority has given its consent.

(I) When the Company acquires real estate or right-of-use assets from a related party under any of the following circumstances, the transaction shall be conducted in accordance with the provisions of the evaluation and operating procedures in Paragraphs 1 and 2 of this Article. Subparagraphs (I), (II), (III), Paragraph 3 of this Article shall not be applicable:

1. The related party acquired the real property or right-of-use assets thereof through inheritance or as a gift.
2. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or its right-of-use assets thereof to the signing date for the current transaction.
3. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.
4. The real property right-of-use assets for business use are acquired by the Company with its parent or subsidiaries.

(II) When the Company obtains real property or its right-of-use assets thereof from a related party, it shall also comply with Subparagraph (V), Paragraph 3 of this Article if there is other evidence indicating that the acquisition was not an arm’s length transaction.

Article 9: Procedures for the acquisition or disposal of intangible assets or their right-of-use assets or membership certificates

I. Assessment and operating procedures

The Company’s acquisition or disposal of intangible assets or their right-of-use assets or membership certificates is handled in accordance with the Company's internal control system for property, plant and equipment cycle procedures.

II. Procedures for determining transaction terms and authorization limits

(I) To acquire or dispose of a membership certificate, the Company shall make reference to the fair market price, decide on the trading conditions and transaction price, and prepare an analysis report approved by the chairman. If the amount exceeds NT$5 million, it shall be submitted to the Board of Directors for approval.

(II) To acquire or dispose of an intangible asset, the Company shall make reference to the fair market price, decide on the trading conditions and transaction price, and prepare an analysis report to be submitted to the chairman. If the amount exceeds 20% of the Company’s paid-in capital or NT$ 300 million, it shall be submitted to the Board of Directors for approval.

(III) If the acquisition or disposal of assets by the Company requires approval by the Board of Directors under its established procedures or other applicable laws and regulations, and a director expresses a dissenting opinion that is recorded or included in a written statement, the Company shall provide each supervisor with information on the director’s dissent. In addition, if the Company has established independent directors, it must fully consider their opinions when submitting asset acquisition or disposal transactions to the Board of Directors for discussion, as required by regulations. These directors’ opinions and the reasons behind their approval or opposition must be recorded in the meeting minutes.

III. Executing unit

When the Company acquires or disposes of a membership certificate or intangible assets, it shall be submitted for approval in accordance with the approval authority outlined in the preceding paragraph, and the user department and the Finance Department or administrative department shall be responsible for implementation after approval.

IV. Expert appraisal report on intangible assets or their right-of-use assets or membership certificates

Where the Company acquires or disposes of intangible assets or right-of-use assets or membership certificates and the transaction amount reaches 20 percent or more of paid-in capital or NT$300 million or more, except in transactions with a domestic government agency, the Company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price.

Article 9-1: The calculation of the transaction amounts referred to in Articles 6, 7, and 9 shall be handled in accordance with Subparagraph (V), Paragraph 1, Article 13."Within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained in accordance with the Regulations need not be counted toward the transaction amount.

Article 10: Procedure for acquisition or disposal of claims of financial institutions

In principle, the Company does not engage in the acquisition or disposal of financial institution receivables. Should the Company intend to engage in the acquisition or disposal of financial institution receivables in the future, it will submit a proposal to the Board of Directors for approval and then establish its evaluation and operating procedures.

Article 11: Procedures for the acquisition or disposal of derivatives

I. Principles and guidelines for transactions

(I) Types of transactions

1. The engagement in financial derivative trading by the Company refers to transaction contracts whose value is derived from a product such as an asset, interest rate, foreign exchange rate, index or other interest (such as forward contract, option, futures, interest rate or foreign exchange rate, swap and hybrid contracts combining the above products).
2. Matters concerning bond insurance transactions are handled in accordance with the relevant provisions of these Procedures.

(II) Operating (hedging) strategies

The Company engages in financial derivative trading for the purpose of hedging, to avoid exchange rate risks in operations and capital allocation, and does not engage in any speculative transactions. The currency denomination must match the foreign currency needs of the Company's actual import/export transactions.

(III) Delegation of duties

1. Personnel engaged in derivatives trading
   (1) Responsible for formulating and implementing trading strategies for financial instruments company-wide, and periodically evaluating and reporting on positions held.
   (2) Execute transactions according to authorized permissions and established strategies. If there are significant changes in the financial markets and the personnel engaged in derivatives trading determine that the established strategy is no longer

appropriate, they shall immediately submit an evaluation report, formulate a new strategy, and, upon approval by the general manager, use it as the basis for conducting trades.

(3) Personnel engaged in derivatives trading shall evaluate and review operating performance weekly based on market prices and report regularly to the chairman and the general manager monthly to review and improve the adopted hedging strategy.

2. Audit Department

The department is responsible for assessing the adequacy of internal controls over derivatives trading and verifying the trading department's compliance with operating procedures. The department analyzes trading cycles to produce an audit report, which is delivered to the supervisors for review by the end of the following month after completion of the audit. Additionally, internal auditors must immediately submit a report for approval and notify the supervisors if they identify any material violations or if the company faces a significant risk of loss.

If independent directors have been established, they must also be notified in writing of the matters to be monitored as described in the preceding paragraph.

3. Performance Assessment

(1) The performance evaluation is based on the exchange rate cost on the Company's books and the profit and loss from engaging in financial derivative trading.

(2) To fully grasp and express valuation risk, the Company uses the monthly valuation method to evaluate profit and loss.

(3) The Finance Department shall provide the General Manager with valuations of foreign exchange positions, foreign exchange market trends and market analysis, to serve as a basis for management decisions and guidance.

4. Determination of total contract amount and loss limit

(1) Total contract amount

A. Not for trading purposes (to hedge risks associated with existing assets or liabilities): As a general rule, the amount must not exceed the total amount of assets or liabilities already held, and any excess is classified as for trading purposes.

B. For trading purposes: The total transaction contract amount is evaluated and adjusted annually, but does not exceed the authorized USD 1 million limit, except in special circumstances approved by the Board of Directors.

(2) Establishment of the loss limit

The overall loss limit for all contracts is set at USD 500,000, while the loss limit for individual contracts is set at USD 50,000. However, the loss limit for contracts not entered into for trading purposes is determined by senior management personnel authorized by the Board of Directors.

II. Risk management measures

(I) Credit risk management: As market fluctuations have historically created operational risks for financial derivative products, transaction counterparties are primarily well-established domestic financial institutions.

(II) Market risk management: 1. Choose a market where quotation information is fully and publicly available.

2. Confirm that all transactions are handled in compliance with these Procedures.

(III) To ensure market liquidity, choices shall be made for financial products with higher liquidity (closable at any time in the market).

(IV) Cash flow risk management: To ensure stability of the Company's working capital, the Company shall only use its own funds as the funding source of derivatives trading. The amount of operation shall be in consideration of the funding requirements based on cash income and expense forecast for the following three months.

(V) Operational risk management:

1. Duly comply with the Company's authorized amount and procedure. Include them into internal audits to avoid procedure risks.
2. Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement.
3. Risk measurement, monitoring, and control personnel shall be assigned to a different department than the personnel in the preceding paragraph and shall report to the Board of Directors or senior management personnel with no responsibility for trading or position decision-making.

(VI) Commodity risk management: Internal traders shall have complete and correct professional knowledge of financial products, and banks are required to fully disclose risks to avoid the risk of misusing financial products.

(VII) Documents to be signed with financial institutions must be reviewed by foreign exchange staff and legal staff or a legal consultant before official signature in order to avoid legal risks.

III. Internal audit system

(I) The Company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in derivatives trading, and prepare an audit report. If any material violation is discovered, all supervisors shall be notified in writing.

If independent directors have been established, they must also be notified in writing of the matters to be monitored as described in the preceding paragraph.

(II) Internal auditors shall submit their audit reports, together with an annual review of internal audit operations, to the Securities and Futures Commission by the end of February of the following year, and shall report the improvement of abnormalities to the competent authorities for future reference no later than the end of May of the following year.

IV. Periodic Evaluation Methods

(I) The Board of Directors shall assign senior managers to the regular monitoring and evaluation of derivatives trading, and thereby ensure full compliance with the Company's trading procedures while determining whether risk exposures are kept within the tolerable level. If the market price evaluation report shows any sign of abnormality (e.g. losses exceeding the prescribed range), the Board of Directors must be informed immediately to facilitate response measures.

(II) Derivative exposures should be evaluated at least once a week, except for hedging transactions conducted in relation to business activities, which are subject to evaluation at least twice a month. All evaluation reports shall be presented for review by board-authorized senior managers.

V. Board of directors' supervising principles for derivatives trading:

(I) The Board of Directors shall appoint senior managers to monitor and control derivatives trading risks at all times based on the following principles:

1. Evaluate on a regular basis whether existing risk management measures are adequate, and are carried out according to the Policy as well as the Company's derivative procedures.
2. When irregular circumstances are found in the course of supervising trading and profit-loss circumstances, appropriate measures shall be adopted and a report immediately made to the Board of Directors. Where independent directors have been established, an independent director shall be present at the board meeting and express an opinion.

(II) The Board of Directors shall also evaluate whether the performance of derivatives trading is in line with the established business strategies and whether the risk assumed by the company is within the tolerable range of the Company.

(III) Any personnel authorized to perform derivatives trading according to the Company's derivative procedures shall be reported in the upcoming Board of Directors meeting.

The Company shall establish a registry when engaging in derivative trading, to record in detail the types and amounts of derivatives trading engaged in, the date of approval by the Board of Directors, and the matters that should have been carefully evaluated in accordance with Subparagraph (II), Paragraph 4 and Subparagraphs (I) and (II), Paragraph 5 of this Article.

Article 12: Procedures for mergers, demergers, acquisitions, or transfer of shares

I. Assessment and operating procedures

(I) When the Company engages in a merger, demerger, acquisition, or transfer of shares, it is advisable to hire attorneys, accountants, and underwriters to jointly study an estimated time schedule for the legal procedures and to organize a project team to execute the schedule in accordance with the legal procedure. Before a board meeting is held to pass a resolution, accountants, attorneys or securities underwriters shall be hired to provide opinions about the reasonableness of the share conversion ratio, purchase price, or distribution of cash or other properties among the shareholders, for submission to the Board of Directors for discussion and approval. However, the requirement of obtaining an aforesaid opinion on reasonableness issued by an expert may be exempted in the case of a merger by the Company of a subsidiary in which it directly or indirectly holds 100 percent of the issued shares or authorized capital, and in the case of a merger between subsidiaries in which the Company directly or indirectly holds 100 percent of the respective subsidiaries' issued shares or authorized capital.

(II) The Company shall prepare a public report for shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders meeting and include them along with the expert opinions referred to in Subparagraph (1), Paragraph 1 of this Article when sending a shareholders notification to the shareholders meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts a company from convening a shareholders meeting to approve the merger, demerger, or acquisition, this restriction shall not apply. Where the shareholders meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the companies participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

II. Other matters

(I) Date of board meeting: A company participating in a merger, demerger, or acquisition shall convene a Board of Directors meeting and shareholders meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent. A company participating in a transfer of shares shall call a Board of Directors meeting on the day of the transaction, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

When participating in a merger, demerger, acquisition, or transfer of shares, a company that is listed on an exchange or has its shares traded on an OTC market shall prepare a full written record of the following information and retain it for 5 years for reference:

1. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.
2. Dates of important events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board meeting.
3. Important documents and minutes: Including merger, demerger, acquisition, or transfer of shares plans, any letter of intent or memorandum of understanding, material contracts, and minutes of a board meeting.

In the case of a merger, demerger, acquisition, or transfer of shares, the information referred to in Subparagraphs I and II of the preceding paragraph shall be filed via the Internet-based information system in accordance with the prescribed format within two days from the date of board resolution.

Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is neither listed on an exchange nor has its shares traded on an OTC market, the company(s) so listed or traded shall sign an agreement with such company whereby the latter is required to abide by the provisions of Paragraphs 4 and 5 of this Article.

(II) Prior confidentiality undertaking: Every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.

(III) Principles for determining and changing the share exchange ratio or acquisition price: When the Company conducts a merger, demerger, acquisition, or transfer of shares, prior to convening a board meeting to resolve on the matter, it shall engage a CPA, attorney, or securities underwriter to render an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the Board of Directors for deliberation and passage. In principle, the share exchange ratio or acquisition price may not be changed arbitrarily, except when the conditions for such change have been stipulated in the contract and disclosed to the public. The conditions under which the share exchange ratio or acquisition price may be changed are as follows:

1. Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity based securities.
2. An action, such as a disposal of major assets, that affects the Company's financial operations.
3. An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.
4. An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
5. An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
6. Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

(IV) In addition to compliance with Article 317-1 of the Company Act and Article 22 of the Enterprise Merger Act, contract for participation in a merger, demerger, acquisition, or of shares shall also record the following:

1. Handling of breach of contract.
2. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
3. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share

exchange ratio, and the principles for handling thereof.

4. The manner of handling changes in the number of participating entities or companies.
5. Preliminary progress schedule for plan execution, and anticipated completion date.
6. Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.

(V) Change in the number of companies participating in the merger, demerger, acquisition or share transfer: After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer anew, except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the Board of Directors to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the public Company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Subparagraph (I), Paragraph 2 regarding the date of the board meeting, Subparagraph (5) regarding prior confidentiality undertaking, and Subparagraph (V) regarding the number of companies participating in the merger, demerger, acquisition, or transfer of shares of this Article.

Article 13: Information disclosure procedures

I. Items and standards for public announcement and reporting

(I) Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or its right-of-use assets thereof from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT$300 million or more; provided, this shall not apply to trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

(II) Merger, demerger, acquisition, or transfer of shares.

(III) Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.

(IV) The acquisition or disposal of equipment for business use or its right-of-use assets meets one of the following criteria, and the counterparty is not a related party:

1. Where paid-in capital is less than NT$10 billion, the transaction amount reaches NT$500 million or more.
2. The paid-in capital isNT$10 billion or more, and the transaction amount reaches NT$1 billion or more.

(V) Where land is acquired under an arrangement on engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the company expects to invest in the transaction reaches NT$500 million.

(VI) Where an asset transaction other than any of those referred to in the preceding five subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT$300 million. However, this shall not apply to the following circumstances:

1. Trading of domestic government bonds or foreign government bonds with a rating that is not lower than the sovereign rating of Taiwan.
2. Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

(VII)The calculation of the aforementioned transaction amount is as follows, and “within the preceding year” as used herein refers to the year preceding the date of occurrence of the current transaction. The portions announced in accordance with the Regulations need not be counted toward the transaction amount.

1. Amount of each transaction.
2. Cumulative amount of similar assets acquired from or disposed of to the same counterparty in the past one year.
3. Cumulative amount of the same development project thereof acquired or disposed of (acquisitions and disposals accumulate separately) in the past one year.
4. Cumulative amount of the same securities acquired or disposed of

(acquisitions and disposals accumulate separately) in the past one year.

II. Deadlines for public announcement and reporting

If the Company acquires or disposes of assets that contain items subject to public announcement and reporting as described in Paragraph 1 of this Article and the transaction amount reaches the threshold for public announcement and reporting stipulated herein, the company shall conduct public announcement and reporting within two days from the date of the transaction.

III. Public announcement and reporting procedures

(I) The Company shall publish and report the relevant information on the website designated by the competent authority.

(II) The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the Company and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

(III) When the Company at the time of public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within two days counting inclusively from the date of knowing of such error or omission.

(IV) The Company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the company, where they shall be retained for five years except where another act provides otherwise.

(V) Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with the preceding paragraph, a public report of relevant information shall be made on the information reporting website designated by the competent authority within two days counting inclusively from the date of occurrence of the event:

1. Change, termination, or rescission of a contract signed in regard to the original transaction.
2. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
3. Change to the originally publicly announced and reported information.

Article 14: The Company's subsidiaries shall comply with the following procedures:

I. The subsidiaries shall also establish and execute the Procedures for Acquisition or Disposal of Assets in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

II. If a subsidiary is a non-public company and the acquisition or disposal of its assets reaches the announcement threshold, the parent company has handled the announcement on its behalf.

III. For the announcement and reporting standards concerning subsidiaries, the "paid-in capital or total assets" refers to the paid-in capital or total assets of the Company.

Article 14-1: Matters concerning 10% of the total assets and 20% of the paid-in capital of the Company shall be handled in accordance with the following provisions:

I. For the calculation of 10 percent of total assets, the total assets stated in the most recent parent company only financial report or individual financial report prepared under the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.

II. For companies with no-par value shares or shares with a par value other than NT$10 per share, the transaction amount regulation regarding 20% of paid-in capital shall be calculated based on 10% of the equity attributable to owners of the parent.

The transaction amount regulation regarding a paid-in capital of NT$10 billion shall be calculated based on an equity attributable to owners of the parent of NT$20 billion.

Article 15: Penalties

Employees of the Company who violate the provisions of the Procedures for Acquisition or Disposal of Assets must have their performance reported regularly in accordance with the Company's performance management measures and employee handbook, and will be subject to disciplinary action based on the severity of the violation.

Article 16: Implementation and amendment

After the Company's "Procedures for the Acquisition or Disposal of Assets" are approved by the Board of Directors, they are sent to each supervisor and submitted to the shareholders' meeting for approval; the same process applies to amendments. If any director voices any objection, with a record or written statement, the Company shall also submit the director's objection to the supervisors. In addition, if the Company has established independent directors, it must fully consider their opinions when submitting the "Procedures for Acquisition or Disposal of Assets" to the Board of Directors for discussion, as required by regulations. These directors' opinions and the reasons behind their approval or opposition must be recorded in the meeting minutes.

Article 17: Supplementary provisions

Any matters not covered by these Procedures shall be governed by relevant laws and regulations.

**Appendix 10**

# BIG SUNSHINE CO., LTD.

# Regulations Governing the Election of Directors and Independent Directors

**Approved at the Interim Meeting of the Board of Directors on April 22, 2020**

Article 1: The election of directors of the Company shall be governed by these Regulations, except as otherwise provided in the Company Act, the Securities and Exchange Act and the Company's Articles of Incorporation.

Article 2: This election method shall be based on the cumulative voting system, whereby each share shall have the same number of votes as the number of directors to be elected, and one person may be elected centrally or several persons may be elected separately.

Article 2-1: More than half of the seats between the directors of the Company shall not have a spouse or family relationship within the second degree of kinship.

Article 2-2: The election of the Company's directors shall be ineffective if the election of the directors does not comply with one of the provisions of Article 2 of these Regulations, or if the election of the directors with lower voting rights is not in compliance with the provisions.

Article 2-3: The qualifications of the independent directors of the Company shall conform to the provisions of Articles 2, 3 and 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". The election of independent directors of the Company shall comply with the provisions of Articles 5, 6, 7, 8 and 9 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and shall be in accordance with the provisions of Article 24 of the "Code of Corporate Governance for Listed Companies".

Article 2-4: The election of directors of the Company shall be conducted in accordance with the procedures of the nomination system for candidates as set forth in Article 192-1 of the Company Act. The Company shall carefully evaluate the qualifications of the nominees and the existence of the matters listed in Article 30 of the Company Act. However, the professional qualifications of independent directors, restrictions on shareholding and concurrent employment, recognition of independence, method of nomination and other matters to be followed shall be in accordance with the Securities and Exchange Act, the Regulations Governing Appointment of

Independent Directors and Compliance Matters for Public Companies and the regulations of the Stock Exchange. If for any reason the number of directors is less than five, the Company shall hold a by-election at the most recent shareholders' meeting. However, if the number of director vacancies reaches one-third of the number of seats set forth in the Articles, or if all of the independent directors are dismissed, the Company shall convene an interim shareholders' meeting within 60 days from the date of occurrence of the fact to hold a by-election.

Article 3: The directors of the Company shall be elected in order of the number of seats provided for in the Articles of Incorporation, and the independent directors and non-independent directors shall be elected in order of the number of seats. If two or more persons have the same number of rights and the number of seats exceeds the required number, lots shall be drawn by those who have the same number of rights, and the chairman shall draw lots on behalf of those who are not present.

Article 4: Delete.

Article 5: Ballots shall be prepared by the Company and filled in with the number of rights of each shareholder.

Article 6: The Chairman shall designate the person to perform the relevant duties at the beginning of the election.

Article 7: The ballot boxes shall be prepared by the Board of Directors and shall be counted and examined by the scrutineers before the voting.

Article 8: If the electee is a stockholder, the elector shall enter the name of the electee in the ballot (electee) column and may add the stockholder's number. If the corporate shareholder is the electee, the name of the corporate shareholder shall be listed on the ballot. If the representative of the corporate shareholder is the electee, the name of the corporate shareholder and the name of its representative shall be listed on the ballot. If the electee is not a shareholder, the name of the electee and the uniform number of the ID card shall be entered in the column for the electee, and if the electee is a foreigner, the nationality, passport name and passport number shall be entered.

Article 9: The ballot shall be invalid under any of the following circumstances:

(I) Blank election ballots are put into the ballot box.

(II) Ballots not put into the ballot box.

(III) Ballots not prepared by the Board of Directors and not filled out in accordance with the regulations.

(IV) Ballots in which the name of the person to be elected does not correspond to the share register.

(V) Ballots containing symbols, graphics, or unspecified matters other than the voter's account name, name, account number, ID card unified number, nationality, or passport number.

(VI) Ballots with illegible characters.

(VII) Ballots that have been altered.

(VIII) Ballots in which the names of the electees are the same as those of the other shareholders and no account number or identification document number has been entered for identification purposes.

Article 10: Ballots shall be counted on the spot after the completion of voting, and the chairman shall announce the results on the spot, including the list of directors and supervisors elected and the number of their elected rights.

The ballots for the aforementioned election items shall be sealed and signed by the scrutineers and safely kept for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, it shall be kept until the end of the lawsuit.

Article 11: The Company shall notify the elected directors or independent directors separately.

Article 11-1: Matters not provided for in this Article shall be governed by the Company Act, the Company's Articles of Incorporation and relevant laws and regulations.

Article 12: These election procedures shall be implemented after the approval of the shareholders' meeting, and shall be amended as well.

**Appendix 11**

# BIG SUNSHINE CO., LTD.
# Rules of Procedures for the Shareholders' Meetings

**Approved by the shareholders' meeting on June 25, 2024**

Article 1: The shareholders' meeting of the Company shall be conducted in accordance with the provisions of these Regulations unless otherwise provided by law.

Unless otherwise provided in the Regulations Guidelines Governing the Handling of Stock Issued to Public Companies, if a company convenes a shareholders' meeting via video conference, it shall be specified in the articles of incorporation and resolved by the Board of Directors. The video conference shareholders' meeting shall be resolved by the Board of Directors with the attendance of at least two-thirds of the directors and the consent of a majority of the attending directors.

The shareholders' meeting of the Company shall be convened by the Board of Directors, and any change in the manner of convening the meeting shall be resolved by the Board of Directors and shall be held at the latest before the notice of the shareholders' meeting is sent.

Article 2: The Company shall state in the notice of the meeting the time and place for the shareholders, requesters, and proxy (hereinafter referred to as shareholders) to report to the meeting, as well as other matters to be noted.

If a shareholders' meeting shall be held by video conference, the method of shareholders' participation and exercise of rights, the manner of handling any impediment to participation in the video conference platform or by video due to force majeure, the date of any adjournment or renewal of the meeting, and other matters to be noted shall be recorded; if a video shareholders' meeting is held, appropriate alternative measures for shareholders who have difficulties in participating by video shall also be recorded.

The above-mentioned time for receiving shareholders' report shall be at least 30 minutes prior to the commencement of the meeting; the check-in area shall be clearly marked and adequate and appropriate personnel shall be assigned to handle the check-in; the video conference of shareholders' meeting shall be accepted at the video conference platform of the shareholders' meeting 30 minutes prior to the commencement of the meeting and the shareholders who complete the check-in shall be deemed to have attended the shareholders' meeting in person.

A shareholder or a proxy appointed by a shareholder (hereinafter referred to as a shareholder) shall attend the shareholders' meeting with an attendance card, attendance sign-in card or other attendance documents. The Company shall not arbitrarily add other documents to the proof of attendance of shareholders; the requester of a proxy shall submit proof of identity for verification.

The Company shall deliver to the shareholders attending the shareholders' meeting the meeting handbook, annual report, attendance cards, speech slips, voting tickets and other meeting materials; for the election of directors and supervisors, additional election tickets shall be attached.

If the government or a legal entity is a shareholder, there shall be no more than one representative attending the shareholders' meeting. If a legal entity is entrusted to attend a shareholders' meeting, it may appoint only one representative to attend.

If a shareholders' meeting is held by video conference, shareholders who want to attend the meeting by video shall register with the Company at least two days prior to the shareholders' meeting.

If a shareholders' meeting is held by video conference, the Company shall upload the meeting handbook, annual report and other related information to the video conference platform at least thirty minutes before the meeting starts and continue to disclose them until the meeting ends.

Article 2-1: A shareholder may appoint a proxy to attend a shareholders' meeting by issuing a proxy form issued by the Company, stating the scope of authority, at each shareholders' meeting.

A shareholder may issue one proxy, limited to one person, which shall be delivered to the Company no later than five days prior to the shareholders' meeting, and in the event of duplicate proxies, the first to be delivered shall prevail. Except for the revocation of a previous proxy.

If, after the proxy is delivered to the Company, a shareholder wants to attend a shareholders' meeting in person or wants to exercise his or her voting rights in writing or by electronic means, he or she shall give notice of revocation of the proxy in writing to the Company two days prior to the shareholders' meeting; if the proxy is revoked after that date, the voting rights shall be exercised in the presence of the proxy.

If a shareholder wants to attend a shareholders' meeting by video after the proxy form is delivered to the Company, he/she shall give written notice of revocation to the Company two days prior to the shareholders' meeting; in case of late revocation, the voting right shall be exercised by proxy.

Article 2-2: The Company shall convene a shareholders' meeting by video conference and shall specify the following in the notice of the shareholders' meeting:

I. The method for shareholders to participate in video conferences and exercise their rights.

II. The manner of handling obstacles to the video conference platform or video participation due to natural disasters, events or other force majeure circumstances, including at least the following:

(I) The time when the meeting has to be postponed or renewed due to the continued failure to remove the obstacle before the occurrence, and the date when the meeting has to be postponed or renewed.

(II) Shareholders who have not registered to participate in the original shareholders' meeting by video shall not participate in the adjourned or reconvened meeting.

(III) If a video-assisted shareholders' meeting cannot be adjourned, the shareholders' meeting shall be continued if the total number of shares present reaches the legal quota for the shareholders' meeting after deducting the number of shares present by means of video participation, and the number of shares present by means of video participation shall be counted as the total number of shares present, and the shareholders shall be deemed to have abstained from voting on all motions at that shareholders' meeting.

(IV) In the event that all the motions have been announced but no extempore motion has been made.

III. A video shareholders' meeting shall be held and shall contain appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by video. Except for the circumstances prescribed in Article 44-9, Paragraph 6 of the Regulations Guidelines Governing the Handling of Stock Issued to Public Companies, the Company shall at least provide shareholders with connection equipment and necessary assistance and specify the period within which shareholders may apply to the company and other relevant matters to be noted.

Article 3: Attendance and voting at shareholders' meetings shall be based on shares.

Article 4: The shareholders' meeting shall be held at the location where the Company is located or at a place convenient for the shareholders to attend and suitable for the shareholders' meeting, and the meeting shall commence no earlier than 9:00 a.m. or later than 3:00 p.m. The opinions of the independent directors shall be duly considered.

The Company shall not be restricted from convening a video stockholders' meeting at the aforementioned location.

Article 5: If the shareholders' meeting is convened by the Board of Directors, the chairman of the meeting shall be the Chairman of the Board of Directors. If the Chairman of the Board of Directors is absent from office or is unable to exercise his or her duties for any reason, the Vice Chairman of the Board of Directors shall act as his or her proxy; If the chairman of the board of directors does not appoint a proxy, the directors shall appoint one from among themselves to act as proxy.

If the shareholders' meeting is convened by a person other than the Board of Directors with the right to convene, the chairman of the meeting shall be the person with the right to convene. If there are more than 2 persons with the right to convene the meeting, one of them shall be elected from among themselves.

If the chairman is represented by a director, the chairman shall be a director who has been in office for at least six months and understands the financial and business conditions of the Company. The same applies if the chairman is a representative of a corporate director.

The chairman of the board of directors shall preside personally at the shareholders' meetings convened by the board of directors and shall be represented by at least one member of the functional committee of a majority of the board of directors, and the attendance shall be recorded in the minutes of the shareholders' meetings.

Article 6: The Company shall appoint a lawyer, accountant or related personnel to attend the shareholders' meeting. The meeting attendants shall wear identification cards or armbands, etc.

Article 7: The Company shall continuously record and videotape the whole process of shareholders' report, meeting and vote counting from the time of receiving the shareholders' report.

The aforementioned audio and video data shall be kept for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, it shall be kept until the end of the lawsuit.

If a shareholders' meeting is held by video conference, the Company shall keep records of the shareholders' registration, registration, attendance, questions, voting, and the Company's vote counting results, and shall record and tape the entire video conference continuously and uninterruptedly.

The Company shall keep the aforementioned information and audio and video recordings during the continuance period, and shall provide the audio and video recordings to the person entrusted with the video meeting for retention.

Article 8: Attendance at shareholders' meetings shall be calculated on the basis of shares. The number of shares in attendance shall be calculated based on the number of attendance cards submitted and the number of shares exercising the voting rights by written or electronic means. If the meeting is held by video conference, the number of shares reported on the video conference platform shall be calculated.

The Chairman shall announce the meeting immediately after the time of the meeting, and shall announce the number of non-voting shares and the number of shares present at the same time. The Chairman may adjourn the meeting to a later date if no shareholders representing more than one-half of the total number of issued shares are present. The number of postponements shall be limited to two, and the total postponement time shall not exceed one hour. If the meeting is adjourned two times but not enough shareholders representing more than one-third of the total number of issued shares are present, the chairman shall declare the meeting adjourned. If the shareholders' meeting is convened by video conference, the Company shall also announce the adjournment of the meeting on the video conference platform of the shareholders' meeting.

In the event that there is a shortage of shareholders representing at least one-third of the total number of issued shares after the second postponement of the preceding paragraph, the Company shall make a bogus resolution in accordance with Article 175(1) of the Company Act; and notify the shareholders of the bogus resolution to convene another shareholders' meeting within one month; If a shareholders' meeting is held by video conference, shareholders who want to attend by video shall re-register with the Company in accordance with Article 2.

If the number of shares represented by the shareholders present reaches more than half of the total number of issued shares before the end of the meeting, the chairman may re-submit the bogus resolution made to the shareholders' meeting for a vote in accordance with Article 174 of the Company Act.

Article 9: If a shareholders' meeting is convened by the Board of Directors, the agenda shall be set by the Board of Directors, and the meeting shall proceed in accordance with the scheduled agenda, which may not be changed without a resolution of the shareholders' meeting.

If a shareholders' meeting is convened by a person other than the Board of Directors with the right to convene, the provisions of the preceding paragraph shall apply.

The chairman of the meeting shall not adjourn the meeting without a resolution before the conclusion of the proceedings (including extempore motions) as set forth in the preceding two items.

The shareholders shall not elect another chairman to hold the meeting at the same location or find another venue after the meeting.

Article 10: The attending shareholders shall fill out a speech slip containing the main points of their speeches, their account numbers (or attendance card numbers) and their names before making their speeches, and the chairman shall determine the order of their speeches.

If the attending shareholder only submits a speech slip but does not speak, he/she is deemed not to have spoken. If the content of the speech is different from that of the speech, the content of the speech shall prevail.

Other shareholders shall not interfere with the speech of the shareholders present, except with the consent of the chairman and the shareholder speaking, and the chairman shall stop any violation.

Article 11: Each shareholder shall not make more than two speeches for the same motion, and each speech shall not exceed five minutes, without the consent of the chairman. If a shareholder violates the preceding provisions or exceeds the scope of the subject matter, the chairman may stop his or her speech.

Article 12: If the shareholders appoint two or more representatives to attend the shareholders' meeting, only one person may speak on the same motion.

Article 13: After the attending shareholders have made their speeches, the chairman may personally or designate relevant personnel to answer.

If the shareholders' meeting is convened by video conference, shareholders participating by video may ask questions by text on the video conference platform after the chairman announces the opening of the meeting and before the meeting is adjourned, and the number of questions per motion shall not exceed two, and each time shall be limited to 200 words.

If the aforementioned questions do not violate the regulations or are within the scope of the motion, it is appropriate to disclose the questions on the video conference platform of the shareholders' meeting for public information.

Article 14: The Chairman shall fully explain and discuss the proposal and the amendments or extempore motions proposed by the shareholders, and when he/she considers that the proposal has reached the level of being ready for voting, he/she may declare the discussion to be closed and put it to vote.

The shareholders shall have one vote per share, except for those who are restricted or have no voting rights as listed in Article 179(2) of the Company Act.

The Company shall convene a shareholders' meeting by electronic means and may exercise its voting rights in writing; when exercising its voting rights in writing or electronically, the method of exercise shall be specified in the notice of the shareholders' meeting. A shareholder who exercises his or her voting rights in writing or electronically shall be deemed to be present in person at the shareholders' meeting.

However, the Company shall be deemed to have abstained from proposing extempore motions and amendments to original motions in connection with such shareholders' meetings, and is therefore advised to refrain from proposing extempore motions and amendments to original motions.

In the case of the exercise of voting rights by written or electronic means as described above, the expression of interest shall be delivered to the Company two days prior to the date of the shareholders' meeting. In case of duplication, the first to be delivered shall prevail. However, a declaration of revocation of the previous intent shall be excluded.

If a shareholder wants to attend a shareholders' meeting in person or by video after exercising his or her voting rights in writing or by electronic means, he or she shall revoke his or her intention to exercise his or her voting rights in the same manner as he or she exercised his or her voting rights two days prior to the shareholders' meeting; if the revocation is made after that, the voting rights exercised in writing or by electronic means shall prevail. If a proxy is appointed in writing or electronically to attend the shareholders' meeting, the proxy's voting rights shall prevail.

Article 15: The Chairman shall designate the persons who shall monitor and count the votes for voting on motions, but the monitors shall be shareholders.

The counting of votes for voting or election motions at shareholders' meetings shall be conducted in an open place on the venue of the shareholders' meetings. The Chairman or his or her designee shall announce the total number of voting rights of the shareholders present, and the shareholders shall vote on each case. After the vote counting is completed, the voting results, including the number of votes, shall be announced on the spot and recorded, and the results of shareholders' approval, disapproval and abstention shall be entered into the Public Information Observatory on the day after the shareholders' meeting.

If the shareholders' meeting is held by video conference, the Chairman shall announce the closing of the voting and announce the voting and election results for a one-time vote count.

When the Company convenes a video-assisted shareholders' meeting, shareholders, requesters or proxies who have registered to attend the shareholders' meeting by video means in accordance with Article 2 and want to attend the physical shareholders' meeting in person shall revoke their registration in the same manner as their registration two days prior to the shareholders' meeting; if they revoke their registration after the deadline, they may attend the shareholders' meeting by video means only.

If a person exercises his or her voting rights in writing or electronically and does not revoke his or her intention to attend the shareholders' meeting by video, he or she may not exercise his or her voting rights on the original motion or propose amendments to the original motion or exercise his or her voting rights on the amendments to the original motion, except for a extempore motions.

When there is an election of directors at a shareholders' meeting, the election shall be conducted in accordance with the relevant election regulations of the Company and the election results shall be announced on the spot, including the list of elected directors and the number of their elected rights and the list of unsuccessful directors and the number of their elected rights.

Article 16: The Chairman shall declare a break in the meeting at his/her discretion.

Article 17: Unless otherwise provided in the Company Act and the Company's Articles of Incorporation, a motion shall be approved by a majority of the votes of the shareholders present.

The Chairman or his or her designee shall announce the total number of voting rights of the shareholders present, and the shareholders shall vote on each case. The results of the shareholders' approval, disapproval and abstention shall be entered into the Public Information Observatory on the day after the shareholders' meeting is held.

If the shareholders' meeting is held by video conference, the Chairman shall announce the closing of the voting and announce the voting and election results for a one-time vote count.

When the Company convenes a video-assisted shareholders' meeting, shareholders, requesters or proxies who have registered to attend the shareholders' meeting by video means in accordance with Article 2 and want to attend the physical shareholders' meeting in person shall revoke their registration in the same manner as their registration two days prior to the shareholders' meeting; if they revoke their registration after the deadline, they may attend the shareholders' meeting by video means only.

If a person exercises his or her voting rights in writing or electronically and does not revoke his or her intention to attend the shareholders' meeting by video, he or she may not exercise his or her voting rights on the original motion or propose amendments to the original motion or exercise his or her voting rights on the amendments to the original motion, except for a extempore motions.

Article 18: If there are amendments or substitutions to the same motion, the Chairman shall determine the order of voting on them together with the original motion. If one of the motions has been passed, the other motions shall be deemed to be negatived and shall not be voted on again.

Article 19: The Chairman shall direct the picketers (or security personnel) to assist in maintaining order in the meeting. When the picketers (or security personnel) are present to maintain order, they shall wear the armband of "picketers".

Article 20: The number of shares requested by the requester, the number of shares represented by proxy, and the number of shares attended by shareholders in writing or electronically shall be clearly disclosed in the shareholders' meeting venue on the date of the shareholders' meeting in a statistical table prepared in the prescribed format; If a shareholders' meeting is held by video conference, the Company shall upload the aforementioned information to the video conference platform at least 30 minutes prior to the start of the meeting and continue to disclose the information until the end of the meeting.

When the Company convenes a shareholders' meeting by video conference, the number of shareholders' attendance rights shall be disclosed on the video conference platform when the meeting is announced. The same applies if the number of attendance rights is also counted during the meeting.

If the resolution of the shareholders' meeting is a material information required by laws and regulations or by the Taiwan Stock Exchange, the Company shall transmit the content to the Public Information Observatory within the prescribed time.

Article 21: If a shareholders' meeting is held by video conference, the Company shall disclose the voting results of each motion and election results on the video conference platform of the shareholders' meeting immediately after the close of voting in accordance with the regulations, and shall continue to disclose the results for at least fifteen minutes after the Chairman announces the adjournment of the meeting.

Article 22: When the Company holds a video shareholders' meeting, the Chairman and the recorder shall be present at the same location in the country, and the Chairman shall announce the address of such location at the time of the meeting.

Article 23: If a shareholders' meeting is held by video conference, the Company shall provide a simple connection test for shareholders before the meeting and provide relevant services immediately before and during the meeting to assist in handling technical problems of communication.

If a shareholders' meeting is convened by video conference, the Chairman shall announce separately at the time of the announcement of the meeting that, except for the circumstances specified in Article 44-20 of the Guidelines Governing the Handling of Stock Issued to Public Companies that do not require the adjournment or continuation of the meeting, the date of the shareholders' meeting shall not apply if, before the Chairman announces the adjournment of the meeting, a force majeure event causes an obstacle to participation on the video conference platform or by means of video conferencing that lasts for more than 30 minutes. The provisions of Article 182 of the Company Act shall not apply.

In the event that the shareholders' meeting is adjourned or reconvened in accordance with the preceding paragraph, the Company shall not be required to discuss and resolve again on the motions for which voting and counting of votes have been completed and the voting results or the election of directors and supervisors have been announced.

If the Company adjourns or renews a meeting in accordance with paragraph 2, the Company shall comply with the provisions set forth in Article 44(24) of the Guidelines Governing the Handling of Stock Issued to Public Companies, and shall complete the relevant preliminaries in accordance with the date of the original shareholders' meeting and the provisions of each Article, and the shareholders whose names appear on the register of shareholders that were closed at the original shareholders' meeting shall be entitled to attend the shareholders' meeting.

If the Company holds a shareholders' meeting using the period specified in Article 14(3) of the Proxy Rules, Article 44(5)(2), Article 44(15) and Article 44(17)(1) of the Guidelines Governing the Handling of Stock Issued to Public Companies, the Company shall postpone or adjourn the date of the shareholders' meeting in accordance with the provisions of paragraph 2.

In the event that the Company holds a video-assisted shareholders' meeting and is unable to continue the video conference in accordance with paragraph 2, if the total number of shares present at the shareholders' meeting, after deducting the number of shares present by means of video, still reaches the quorum of the resolution of the shareholders' meeting, the shareholders' meeting may continue without the need to postpone or adjourn the meeting in accordance with paragraph 2.

In the event that the Company holds a video shareholders' meeting, the Company shall provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting by video. Except for the circumstances prescribed in Article 44-9, Paragraph 6 of the Regulations Guidelines Governing the Handling of Stock Issued to Public Companies, the Company shall at least provide shareholders with connection equipment and necessary assistance and specify the period within which shareholders may apply to the company and other relevant matters to be noted.

**Appendix 12**

# BIG SUNSHINE CO., LTD.
## Shareholdings held by directors

I. The paid-in capital of the Company is NT$660,167,490 and the number of issued shares is 66,016,749 common shares.

II. As more than half of the Company's directors are independent, and an audit committee has been established, the number of shares legally required to be held by all directors does not apply.

III. The number of shares held by individuals and all directors as of the closing date of the shareholders' meeting (April 28, 2026) are as follows:

| Title | Name | Number of shares held | Shareholding ratio |
|---|---|---|---|
| Chairman | Muteng International Investment Co. Ltd. Representative: Chen, Ching-Tu | 16,396,136 | 24.84% |
| Director | Songze International Investment Co. Ltd. Representative: Chen, Shu-Tzu | 15,192,136 | 23.01% |
| Independent director | Chen, Chao-Ho | 0 | 0.00% |
| Independent director | Liu, Chih-Hsiung | 0 | 0.00% |
| Independent director | Li, Chih-Jen | 0 | 0.00% |
| **All directors in total** | | **31,588,272** | **47.85%** |