



2024

Annual Report

| Taiwan Stock Exchange Market Observation Post System: <https://mops.twse.com.tw>

| Company Annual Report Website: <https://www.cmp.com.tw/cht/investor/financial#annual>

| Printed on April 19, 2025

DISCLAIMER
THIS IS A TRANSLATION OF THE 2024 ANNUAL REPORT ("THE REPORT") OF CHINA METAL PRODUCTS CO., LTD. ("THE COMPANY"). THIS TRANSLATION IS INTENDED FOR REFERENCE ONLY AND NOTHING ELSE. THE COMPANY HEREBY DISCLAIMS ANY AND ALL LIABILITIES WHATSOEVER FOR THE TRANSLATION. THE CHINESE TEXT OF THE REPORT SHALL GOVERN ANY AND ALL MATTERS RELATED TO THE INTERPRETATION OF THE SUBJECT MATTER STATED HEREIN.

I. CMP's Spokesperson and Acting Spokesperson:

Spokesperson:

Name: CHEN, Hung Yi

Position: Senior Assistant Vice President

Tel: +886 2 27112831

E-mail: ir@cmp.com.tw

Acting Spokesperson

Name: HE, Shih Kang

Position: Assistant Vice President

Tel: +886 2 27112831

E-mail: ir@cmp.com.tw

II. Address and Telephone Number of CMPs Headquarters, Branch Offices, and Factories:

Name	Address	Phone
CMP - Head Office	4th Floor, No. 85, Section 4, Renai Road, Daan District, Taipei City, Taiwan (R.O.C.)	(02)2711-2831 +886 2 27112831
CMP - Taichung	B2 to 3rd Floor, No. 68, Gongyi Road, West District, Taichung City, Taiwan (R.O.C.)	(04)2328-1000 +886 4 23281000
Hsinchu Plant	No. 488, Shangheng Village, Xinfeng Township, Hsinchu County, Taiwan (R.O.C.)	(03)559-1126 +886 3 5591126

III. Share Transfer Agency:

Name: KGI Securities Co., Ltd.

Address: 5th Floor, No. 2, Section 1, Chongqing South Road, Taipei City, Taiwan (R.O.C.)

Tel: +886 2 23892999 (Representative No.)

Website: <https://www.kgi.com.tw>

IV. Certified Public Accountants (CPAs) in Charge of Auditing and Attesting Financial Statements for the Most Recent Year:

Name of CPAs: ZOU, Yi Yun and TSENG, Kuo Yang

Name of Accounting Firm: KPMG Taiwan

Address: 68th Floor, No. 7, Section 5, Xinyi Road, Taipei City, Taiwan (R.O.C.)

Tel: +886 2 81016666

Website: <http://www.kpmg.com.tw>

V. Name of Overseas Exchange Where Securities Are Listed and Method of Inquiry: None

VI. Company Website: <http://www.cmp.com.tw>

China Metal Products Co., Ltd.

2024 Annual Report

Contents

Chapter I Letter to Shareholders	3
Chapter II Corporate Governance Report.....	12
I. Information on Directors, President, Vice Presidents, Assistant Vice Presidents, and Heads of Divisions, Departments, and Branch Offices	12
II. Remuneration Paid to Directors, President, and Vice Presidents in the Most Recent Year	33
III. Implementation of Corporate Governance.....	41
IV. Information on CPA Fees	157
V. Information on changes to accountants.....	158
VI. The Company's Chairperson, President, or Managers in Charge of Finance or Accounting Affairs Who Previously Held a Position at the CPA Firm or Its Affiliates in the Most Recent Year	159
VII. Changes in Shares Held and Pledged by the Company's Directors, Managers, and Shareholders with a Shareholding Ratio of More than 10%	160
VIII. Information on the Company's Top 10 Shareholders by Shareholding Ratio and Their Relationships with Each Other.....	163
IX. IX.Information on the Total Number of Shares Held in Investee Companies by the Company, Directors and Managers, and Companies Directly or Indirectly Controlled by the Company	166
Chapter III Capital Overview	168
I. Capital and Shares.....	168
II. Corporate Bonds	177
III. Status of Preferred Shares	179
IV. Status of Overseas Depositary Receipts.....	179
V. Status of Employee Stock Options.....	179
VI. Status of New Restricted Employee Stocks	180
VII. Status of Issuance of New Shares in Connection with Mergers or Acquisitions..	180
VIII. Implementation of Capital Utilization Plan	180
Chapter IV Operating Overview	182
I. Business Activities	182
II. Market, Production and Sales Overview.....	196
III. Employees.....	205
IV. Expenditure on Environmental Protection.....	206
V. Labor / Management Relations	209
VI. Information security management	217
VII. Important Contracts	220
Chapter V Review and Analysis of Financial Position and Financial Performance and Risk Events	222
I. Financial Position.....	222

II.	Financial Performance	224
III.	Cash flow	226
IV.	Impact of Major Capital Expenditure on Financial Operations for the Most Recent Year	227
V.	Investment Policy for the Most Recent Year, Main Reasons for Profit or Loss and Related Remedial Plans, and Investment Plans for the Next 12 Months ..	227
VI.	Risk Events	230
VII.	Other important matters	235
Chapter VI	Special Notes	236
I.	Information on Affiliated Companies	236
II.	Private Placement of Marketable Securities at the Company in the Most Recent Year Up to the Publication Date of this Annual Report	254
III.	Other Supplementary Information	254
Chapter VII	Events with Material Impact on Shareholders Equity or Securities Prices at the Company as Stipulated in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act in the Most Recent Year Up to the Publication Date of this Annual Report.....	254

Chapter I Letter to Shareholders

Dear shareholders:

I. Report on Business Operations for 2024

(I) Results of Operation

CMP Group's three major business groups are: Metal Manufacturing, Real Estate Development, and Lifestyle Innovation. In 2024, CMP Group's operating results were as follows: the consolidated operating revenues was approximately NTD 18 billion, the consolidated net operating income was approximately NTD 2 billion, the net consolidated profit was approximately NTD 1.5 billion, and the total consolidated assets were approximately NTD 52.8 billion.

(II) Status of Budget Implementation: Not Applicable

(III) Financial Revenue and Profitability Analysis

Unit: NTD `000

Items		2023	2024
Financial Income & Expenditure	Interest Revenue	79,835	116,132
	Interest Expenses	413,318	370,779
	Net Foreign Exchange Gains (Losses)	21,664	50,315
Profitability	Return on Assets (%)	3.06	3.40
	Return on Equity (ROE) (%)	7.73	8.31
	Ratio of Income to Paid-in Capital (%)	45.18	47.17
	Ratio of Net Profit Before Tax to Paid-in Capital (%)	42.87	43.80
	Net Ratio (%)	7.43	8.44
	Earnings Per Share (NTD)	2.56	3.05

(IV) Status of Primary Operations, Research and Developments

Metal Manufacturing

CMP Metal Manufacturing Division

In 2024, the Metal Manufacturing Division restructured and expanded its business against the backdrop of a gradual recovery in the global economy. However, overall operations were still affected by the following factors:

- 1、The US Federal Reserve's interest rate cut policy: Certain mechatronics markets have stabilized, and demand for products such as woodworking machines has gradually recovered.
- 2、Impact of the Russo-Ukrainian War on the agricultural machinery market: The continuation of the war continued to delay the expected recovery of the agricultural machinery market. Customers have lowered their demand forecasts from the second quarter of 2024, which has affected the stability of high-priced agricultural machinery orders.

Main industry overview:

- 1、Agricultural machinery industry: We expect the agricultural machinery market to be impacted by the Russia-Ukraine war despite stable growth. The Division continues to intensify cooperation with existing major overseas customers and focus on project

expansion. However, the reduction in orders for products with high unit prices has exerted pressure on overall earnings.

- 2、Mechatronics industry: After the gradual destocking of the high post-pandemic inventory in 2023, the mechatronics market returned to normal levels in the second half of 2024. The development of new models of woodworking machines for the export market entered small-scale trial production in the second half of the year, showing signs of recovery.
- 3、Technology upgrade: The Company completed the software and hardware innovation of internal processing technology, improved production efficiency and product quality to meet customer demand for high value-added products, and consolidated its market position.

China Metal International Holdings Inc. (CMI)

In 2024, the global economic environment remains challenging. In addition to the continued impact of the Russo-Ukrainian War, new unfavorable factors such as the Israel-Hamas War have emerged, and the political situation in Europe and the United States has also changed. The combined impact of these factors has yet to show significant improvement of the global economy, especially the Chinese market where CMI is located. It faces more severe downward economic pressure with fierce competition in all sectors, and results in "involution".

As China's economy continues to decline, CMI continued to implement its 2023 strategy to actively respond to market challenges. In addition to striving to win new projects from high-potential Chinese customers, the company is committed to developing business in the European and Japanese markets. In 2024, it successfully won new projects from European and Japanese customers. Samples are now being developed and sent for testing. These new projects are expected to start mass production in the second half of 2025 or 2026, which will have significant positive effects on the Company's operations.

The key points for business development in 2024 are described as follows:

- 1、With a firm commitment to environmental responsibility, we actively promote the development concepts of circular economy, energy conservation, and low-carbon development. CMS won the "Suzhou New District Dual Carbon Benchmark Award" in 2024, demonstrating our outstanding achievements in environmental protection and carbon emission reduction. In the same year, CMB also received high praise from the Suzhou New District Green and Low-carbon Industry Association and won the "Carbon Reduction Pioneer" award for our leading role in promoting the development of a low-carbon economy. In addition, CMW and CMH have also received the certification from the government and the China Foundry Association for green casting demonstration factories. These achievements serve as strong evidence of our long-term efforts in environmental protection.
- 2、CMI and its four factories in mainland China have won many industry awards for their excellent product quality and outstanding service performance. The awards received in 2024 included:
 - (1) 2023 Excellent Supplier Award presented by Hitachi Astemo Automotive Systems (China) Co., Ltd.

- (2) 2023 Knorr-Bremse Excellent Supplier Award from the Chairman of the Executive Board of Knorr-Bremse Asia Pacific
 - (3) 2023 Special Contribution Award presented by Advics (Guangzhou) Automobile Parts Co., Ltd.
 - (4) 2023 Environmental Excellence Award presented by Musashi Auto Parts (Zhongshan) Co., Ltd.
 - (5) 2024 Special Contribution Award presented by Yanmar Engine (Shandong) Co., Ltd.
 - (6) 2024 Excellent Supplier Award presented by KS Large Bore Pistons (China) Co., Ltd.
 - (7) 2024 Excellent Supplier Honor Award presented by Caterpillar Inc.
- 3、CMI Group held the "Machining, New Technology, New Future" Innovation Seminar at CMS in June 2024, and the "Moving Forward Together for a Win-Win Future" - 2024 CMI Quality Seminar at CMW in September 2024. The Group's talents gathered together to strengthen technical exchanges among group companies, support each other, and forge ahead with determination, achieving remarkable results."

Atrans Precision Industries Co., Ltd (Atrans)

In 2024, the Company was affected by the continued stalemate in the Russo-Ukrainian War and the global economic conditions. Although inflation gradually cooled down and central banks of different countries started a cycle of interest rate cuts, Atrans' agricultural machinery customers still had high inventory levels, resulting in the continuation of a conservative trend of the second half of 2023 for orders this year. Most of them opted to delay deliveries or reduce orders, leading to lower shipments., resulting in a sharp drop in Atrans' equipment utilization rate and continued inventory pressure. Although the US dollar index strengthened all the way to the end of the year with the US presidential election in the second half of the year, the full-year revenue, operating gross profit, and operating net profit all decreased significantly compared with the previous year. Atrans has seen excellent results in optimization and upgrading measures in recent years. After being honored with the 32nd National Award of Outstanding SMEs in 2023, it was also honored with 27th Little Giant Award from the Ministry of Economic Affairs in 2024.

CMJ CO., LTD. (CMJ)

Despite the challenges, the Company's overall performance in its 2024 revenue and net profit met expectations.

CMAI CO., LIMITED (CMAI)

New project volumes were limited in 2024, primarily due to customer uncertainty regarding tariffs on Chinese imports and the fact that Mexican production site project were still planning. To meet these challenges, we have gradually adjusted our product strategy and established a network of partnerships with Taiwan stamping and forging suppliers to enhance flexibility and effectively respond to market changes.

Real Estate Development

PUJEN Land Development Co., Ltd. (PUJEN Land Development)

In 2024, the overall housing market environment has undergone major changes driven by government policies. At the beginning of the year, due to the continuation of last year's New Youth Housing project, many housing units catering to the rigid demand of first-time homebuyers were launched and saw strong sales. However, in September, the Central Bank implemented the seventh wave of selective credit controls targeting the real estate market, restricting loan-to-value ratios and eliminating grace periods from the demand side. As a result, buyer activity sharply declined and overall sales came to a standstill, and only a few projects stood out with better-than-average performance.

PUJEN Land Development's subsidiary PUJADE Construction officially took over the two construction sites of "Serenity of Nature" and "CMP Midtown II" in 2024 to better manage midstream and downstream contractors, shorten the procurement schedule, and control the construction period. In the future, it will continue to undertake new construction projects with the aim of increasing flexibility in construction cost and timeline in response to market changes, thereby reducing risks. This will create substantial benefits and improve business performance. In response to the detailed disaster prevention urban renewal plan announced by the Taipei City Government on March 28, 2024, PUJEN Land Development reviewed the contents of the regulations and the characteristics and patterns of land in Taipei City, adjusted its land development strategy, promoted urban renewal projects in prime areas to build momentum for future land development, and achieved significant results. With the advent of the era of urban renewal, PUJEN Land Development fully demonstrated its advantages and competitiveness in providing a full range of solutions for asset renewal in prime urban areas. In addition, with the contributions and efforts of the employees of PUJEN Land Development, the InterContinental Taichung Hotel, the church and the art museum were successfully opened in succession and have received wide acclaim from all sectors. The public facilities of the "CMP Midtown I" were completed and handed over 3 months after the establishment of the management committee. In terms of sales, in addition to continuing the 2023 sales of "Vision Utmost", "Zhongshan Art Mansion", and "Serenity of Nature", we also launched "The Elite", "Ultimate Luxury", "Schilling Terrace", and "CMP Midtown II", all of which have achieved solid sales performance. These projects reflect PUJEN's brand strength built over 22 years of industry experience. In terms of future real estate trends, the most critical factors for the survival and success of developers will be the brand reputation, financial strength, and quality products.

Lifestyle Innovation

CMP Lifestyle Innovation Division and Retail Business Subsidiary

In 2024, the post-pandemic rebound in department store revenue slowed down, and the crowding-out effect of consumption in the form of overseas travel had an impact on the market. However, Park Lane by CMP still achieved a higher performance growth rate than its peers and continued to hit record highs in both revenue and gross profit, driving the overall Lifestyle Innovation Division to achieve its annual profit and loss target. In addition, several important

tasks were completed this year, including adjustments in the organizational structure of business divisions to meet future development needs, the success of the large-scale Parklane Christmas Village event in generating both buzz and profit, the renewed lease of Park Lane by CMP building ahead of schedule, and launch of new self-operated businesses in the Okm and CMP INSPIRATION.

The Hotel National Company Limited (Hotel National)

In 2024, we renovated the guest rooms by replacing the old carpets and wallpapers with new wooden floors and wallpapers, making the rooms brighter and more comfortable, and improving the overall accommodation experience.

Although factors such as guest room renovations, fluctuations in the Japanese yen exchange rate, and the global environment have had a significant impact on operations, the profit and loss target for 2024 was still achieved due to our improvements in cost structure and adjustments to pricing strategies.

Taichung CMP Hospitality Management Consulting Co., Ltd. (InterContinental Taichung)

With the joint efforts of the construction and operation teams, the "InterContinental Taichung " officially opened on October 23, 2024. The hotel is located in the most popular Calligraphy Greenway district in Taichung with excellent location, complete facilities, high-quality public spaces, and meticulous and thoughtful service. With these advantages, the hotel quickly gained market acclaim, which was also reflected in the sales of guest rooms and food and beverage (F&B), marking a brilliant opening of the hotel.

II. Summary of 2025 Business Plan

(I) Business Policies and Important Production and Sales Strategies for 2025 Metal Manufacturing

CMP Metal Manufacturing Division

Looking ahead to 2025, the Metal Manufacturing Division will focus on the following three main strategies to promote stable business growth:

- 1、Intensive global market development: We will continue to strengthen overseas market expansion, strengthen cooperation with agricultural machinery customers, promote the development of high-margin processed products, and expand market share.
- 2、Increase investment in research and development: We will focus on energy-saving and low-carbon technologies and promote product innovation to meet the global demand for environmental protection. We will continue to optimize process technology for intelligent and automated production to improve efficiency and reduce costs.
- 3、Enhance operational efficiency: By optimizing internal processes and introducing digital management systems, we can comprehensively improve operational efficiency and cost control capabilities and achieve sustainable business goals.

Looking ahead, the Metal Manufacturing Division will pursue steady development as its core objective, focus on improving product quality and core competitiveness, and continue to expand

product market share. We shall adopt innovation and efficient operating models to create greater long-term value for the Company and shareholders.

China Metal International Holdings Inc. (CMI)

Faced with uncertainties in the global economy in 2025, we will maintain our relentless spirit, pursue high-quality customers and project development externally, and continue to improve technology and quality internally to ensure our lead in the industry. We will accelerate the samples for new projects, expedite customer verification procedures, achieve mass production, and deliver outstanding results.

Atrans Precision Industries Co., Ltd (Atrans)

Looking ahead to 2025, amid unfavorable factors such as the continuous destocking of the supply chain and the lack of significant recovery in the end-user market and the global economy, Atrans will continue to maintain a diligent attitude and continue to implement the strategy of enhancing its capabilities to support the global transition to net zero. In addition to providing customers with complete solutions, we will continue to develop more new products with high-value new products and expanding our customer base, continuing to create stable profit contributions for the Group.

CMJ CO., LTD. (CMJ)

The international geopolitical conditions have remained uncertain and unpredictable similar to the previous year, and war and division will continue. Economically and financially, economic growth in the United States, China, Europe, and Japan will slow down, while inflationary pressure is expected to continue.

Regarding supply chain developments, customers will continue to adopt the strategy of local production for local consumption, further promoting multi-level optimal production site layouts to mitigate risks.

We aim to achieve a 20% increase in both revenue and profit compared to the previous period. 2025 is a key milestone to our long-term plans. If the expected revenue target can be achieved, the targets of the long-term plan will become more achievable.

In addition to our sales targets, we will also optimize our business portfolio and begin to realize the results of our efforts in developing new products and new industries. We will also continue to use "responsibility and proposals" as our guiding principles, requiring responsible actions and statements to ensure the achievement of our goals and ensure smooth business progress.

CMAI CO., LIMITED (CMAI)

Looking ahead to 2025, US-China tariff issues will still have a significant impact on the sales of products from our new projects. We have, through continuous efforts, begun to receive customer requests for quotations for aluminum parts and stamping parts. We plan to identify

more manufacturing suppliers in Taiwan and hope that this will open up new sources of business and bring more growth opportunities to the Company.

Real Estate Development

PUJEN Land Development Co., Ltd. (PUJEN Land Development)

After the challenging and busy 2024, the year 2025 will be even more difficult. PUJEN Land Development will move forward diligently and is ready to seize opportunities. 27 mature major projects will gradually yield results in the next eight to ten years, and more high-quality development projects will soon be ready. In response to the external environment and the urgent needs of customers, PUJEN Land Development must continue to improve and enhance its mindset, organizational structure, management capabilities, and operational resilience. The company is committed to evolving into a healthier, more sustainable, efficient, and scalable construction team — one that is both forward-looking and highly competitive.

Lifestyle Innovation

CMP Lifestyle Innovation Division and Retail Business Subsidiary

In 2025, the Life Innovation Division will focus on strengthening the Calligraphy Greenway area and enhancing the development of the CMP Park Lane. For the existing main business modules, we will focus on specialty shopping malls, commercial clusters, and self-operated brand by optimizing their business models. The new organizational structure will increase efficiency and enhance the Group's market influence and profit stability. We will also move forward with the medium-term goal of replicating our successes and expanding our operating profits.

The Hotel National Company Limited (Hotel National)

In 2025, we will focus on two main business strategies to ensure the growth of both service quality and revenue:

1. We will learn more about the needs of long-term guests and contract customers, and conduct continuous evaluations and adjustments to room and food and beverage prices to maximize revenue potential. After the replacement of equipment in recent years, we will enhance the brand image and market competitiveness to attract more customer groups by organizing events at Calligraphy Greenway by the group.
2. We will make guests feel at home when staying at the Hotel National, and realize our vision of 'Hotel National at Calligraphy Greenway – a hotel like home.'

Taichung CMP Hospitality Management Consulting Co., Ltd. (InterContinental Taichung)

In 2025, the operations team will not give in to complacency despite the enthusiastic response to the opening. In the future, the hotel will continue its success and maintain its consistent high-quality service through continuous employee training and in-depth understanding of customer

needs. It will also constantly review product positioning and sales status, combine the group's activities around the CMP Park Lane, strengthen brand marketing and exposure, with the goal of not only increasing in-house spending by existing guests but also expanding the customer group beyond hotel guests, and enhance overall revenue and operating efficiency.

III. Future Company Development Strategies, Impact of External Competition, Regulations and Macro Business Environment

(I) Future Development Strategy

The Company will continue its transformation into an industrial holding company and enhance the three major businesses division of the Group, including metal manufacturing, land development, and lifestyle innovation, to form a solid and mutually supportive operational structure. The CMP Group, which began in the metal manufacturing industry, now has factories in both China and Taiwan. In respond to the rapid changes in the market and technology, the Company has invested in intelligent AI applications. By integrating data analysis, machine learning, and automation technology, it optimizes processs to achieve precise production control and quality monitoring, enhances production efficiency, reduces costs, increases output, and lowers energy consumption, advancing towards sustainability goals through the circular economy. CMP's real estate development division has been deeply engaged in the construction industry for many years. With its commitment to quality and services, it has earned high recognition and solid brand reputation in the industry. It will continue to strengthen its organizational structure and management system, further improve operational efficiency, and strive to achieve long-term sustainable development. The Lifestyle Innovation Division is actively expanding its diversified business channels and showing significant gradually growth potential.

CMP adheres to the core corporate values of diligence, integrity, honesty, beauty, kindness and sincerity, and is committed to improving corporate governance and the information security and environmental, health and safety performance of each of our units. Compliance with laws and regulations is the minimum standard that CMP adheres to, and we strive to lead the industry across various aspects. In recent years, the Company has actively promoted a low-carbon circular economy through innovations such as raw material replacement, process optimization, resource reuse, and automation. Going forward, we will continue to strengthen green production, and, through value co-creation with our business partners, build a sustainable green precision casting industry.

From an industrial management perspective, we have enhanced our research and development, processing, and assembly capabilities by integrating the Group's resources and adopting smart machinery and advanced precision equipment. This has increased our product stickiness and enhanced our overall production capacity, aiming to create the greatest possible value for the Group and our shareholders. Externally, through vertical and horizontal industry integration, we have enhanced the Group's overall added value and competitiveness. From a stakeholder perspective, CMP has continued to advance ESG and sustainable development initiatives.

Internally, we promote talent development programs and continue to enhance employee care and benefits. Externally, by giving back externally and caring for the residents in nearby communities, we uphold the vision of "common good and shared prosperity", and actively integrate culture and art into everyday life. This philosophy inspires every participant and strengthens community bonds and shared understanding. It brings people in the community together and embrace aesthetic living and effectively promotes culture and art, demonstrating the charms of a community of culture.

In an era of growing awareness of sustainable development, we begin with the most fundamental living needs, which is the need for a safe residence. CMP supports the continued development of Taiwanese society in line with international trends, through rigorous partner selection, structural inspections, follow-up building assessments, and the adoption of green buildings, smart buildings, low-carbon buildings, and high-performance housing. Through the development of low-carbon cities, we are committed to restoring a way of life that coexists in prosperity with nature—living in harmony with the environment and the land, and resonating with the surrounding beauty. By pursuing a people-oriented and diversified business approach, we aim to build a sustainable green enterprise.

(II) Influence from External Competition, Regulations and the Macro-operating Environment

In recent years, amid changes in the global political and economic environment, the Group has mitigated operational risks—despite challenges such as exchange rate fluctuations, information security threats, and climate change—through a diversified business portfolio, enhanced cybersecurity measures, adoption of ISO 27001:2022 and ISO 27701:2019 information security management systems, integration of logistical management capabilities, and systematic greenhouse gas management. These efforts reflect our commitment to achieving net-zero transformation and realizing carbon reduction goals. Thanks to the continuous efforts of all employees, the Group's metal manufacturing, real estate development, and lifestyle innovation divisions, along with our foundations, have achieved significant progress and built competitive advantages in promoting social philanthropy and fulfilling corporate social responsibility.

In the future, we will focus on enhancing the technical expertise and market competitiveness of each business group, advancing steadily in a rapidly changing environment, continuing our efforts, actively responding to external challenges, and remaining committed to the pursuit of excellence and continuous improvement. Upholding CMP Group's core values of diligence and integrity, we will continue progressing toward our vision of sustainable development and remain dedicated to realizing the ideals and goals of corporate sustainability.

Once again, I would like to thank all shareholders for your support and encouragement for CMP Group. Thank you, everyone.

Best wishes

Good health and the best of luck

**Chairperson
LIN, Ting Fung**

Chapter II Corporate Governance Report
I. Information on Directors, President, Vice Presidents, Assistant Vice Presidents, and Heads of Divisions, Departments, and Branch Offices

(I) Directors

1. Information on directors

As of April 19, 2025; Unit: shares

Title	Nationality or Place of Registration	Name	Gender / Age	Date elected (appointed)	Term	Date first elected	Shareholding when elected		Current shareholding		Shares currently held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions at CMP and other companies	Spouses or relatives within the second degree of kinship who hold the position of manager, director or supervisor			Remark
							Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
Director	Taiwan (R.O.C.)	Cham-Yuan Investment Co., Ltd.	-	2023/06/15	2026/06/14	2008/05/30	55,147,965	14.66%	68,552,965	16.22%	-	-	-	-	Not applicable	None	None	None	None	-
Director	Taiwan (R.O.C.)	Lucent Source., Ltd.	-	2023/06/15	2026/06/14	2017/06/19	1,430,000	0.38%	1,421,000	0.34%	-	-	-	-	Not applicable	None	None	None	None	-
Chairperson (Legal representative of Lucent Source, Ltd.)	Taiwan (R.O.C.)	LIN, Ting Fung	Male / 60-69 years old	2023/06/15	2026/06/14	2015/06/26	921,189	0.24%	852,420	0.20%	23,413	0.01%	-	-	Bachelor of Water Resources Engineering, Chung Yuan Christian University Business Administration (Entrepreneurship), National Chengchi University	Note 1	None	None	None	Note 2
Director (Legal representative of Chain-Yuan Investment Co., Ltd.)	Taiwan (R.O.C.)	CHENG, Wu Cheh	Male / 60-69 years old	2023/06/15	2026/06/14	2023/06/15	-	-	-	-	-	-	-	-	Bachelor of Mechanical Engineering, University of Washington (Seattle) Master of Mechanical Engineering, Rensselaer Polytechnic Institute (New York) Former Asia Pacific	Chairperson of Yuzeno Co., Ltd.	None	None	None	-

Title	Nationality or Place of Registration	Name	Gender / Age	Date elected (appointed)	Term	Date first elected	Shareholding when elected		Current shareholding		Shares currently held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions at CMP and other companies	Spouses or relatives within the second degree of kinship who hold the position of manager, director or supervisor			Remark
							Number of shares	Number of shares	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
															General Manager of Cutting Tools Division at Kennametal Inc. Co-founder of Boben Environmental Control (Guangdong) Technology Co., Ltd. Formerly held positions at Johnson Controls;					
															• General Manager of Automotive Interiors Division, China					
															• General Manager of Electromagnetic Division, Asia Pacific					
															• General Manager of Building Solutions Division (Shanghai), China					
															General Manager of Whirlpool Appliances, Taiwan					

Title	Nationality or Place of Registration	Name	Gender / Age	Date elected (appointed)	Term	Date first elected	Shareholding when elected		Current shareholding		Shares currently held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions at CMP and other companies	Spouses or relatives within the second degree of kinship who hold the position of manager, director or supervisor			Remark
							Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
Director	Taiwan (R.O.C.)	TSAO, Ming Hong	Male / 70~79 years old	2023/06/15	2026/06/14	1996/06/08	3,092,879	0.82%	3,092,879	0.73%	-	-	15,676,900	3.71%	Department of Newspaper Administration, Shih Hsin Junior College	Chairperson: • Yu-Tai Investment Co., Ltd. • Hong-Yu Investment Co., Ltd. Supervisor: • Pujen Land Development Co., Ltd. Consultant: • CMP • China Metal International Holdings Inc.	Metal Manufacturing Division Assistant Vice President	TSAO, Li Jen	First-degree relative	-
Director	Taiwan (R.O.C.)	WU, Shu Chuan	Female / 70~79 years old	2023/06/15	2026/06/14	1996/06/08	5,702,198	1.52%	5,702,198	1.35%	26,312,540	6.23%	-	-	Bachelor of International Trade, Tankang University	Chairperson: • China Floral Art Foundation • HUA YUN Floral Design Ltd. Director: Chain-Yuan Investment Co., Ltd.	Director / Vice President of Lifestyle Innovation Division	HO, Pei Fen	First-degree relative	-
Director	Taiwan (R.O.C.)	HO, Pei Fen	Female / 50~59 years old	2023/06/15	2026/06/14	2015/10/30	6,750,833	1.79%	6,750,833	1.60%	-	-	3,249,167	0.77%	Master of Laws, University of Pennsylvania (U.S.A.)	Chairperson: • Yu-Shi Investment Co., Ltd. Director: • CMP Pujen Foundation for Arts and Culture • Taichung CMP	Director/ Vice President of Lifestyle Innovation	WU, Shu Chuan	First-degree relative	-

Title	Nationality or Place of Registration	Name	Gender / Age	Date elected (appointed)	Term	Date first elected	Shareholding when elected		Current shareholding		Shares currently held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions at CMP and other companies	Spouses or relatives within the second degree of kinship who hold the position of manager, director or supervisor			Remark
							Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
															Hospitality Management Consulting Co., Ltd.		Division			
															Chairperson: • National Management Co., Ltd. (President) • Calligraphy Greenway Plaza Co., Ltd. • Great Naturalistic Block Co., Ltd. Director: • Pujen Land Development Co., Ltd. • CMP Pujen Foundation for Arts and Culture (and CEO) • Hao Bao Investment Co., Ltd. • Yu-Shi Investment Co., Ltd. Supervisor: • Taichung CMP Hospitality Management Consulting Co.,		Director	WU, Shu Chuan	First-degree relative	-
Director	Taiwan (R.O.C.)	HO, Cheng Yu	Male / 40-49 years old	2023/06/15	2026/06/14	2017/06/19	4,056,384	1.08%	4,056,384	0.96%	-	-	142,000	0.03%	Master of Design & Branding Strategy, Brunel University (U.K.)		Director	HO, Pei Fen	Second-degree relative	-

Title	Nationality or Place of Registration	Name	Gender / Age	Date elected (appointed)	Term	Date first elected	Shareholding when elected		Current shareholding		Shares currently held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions at CMP and other companies	Spouses or relatives within the second degree of kinship who hold the position of manager, director or supervisor			Remark
							Number of shares	Number of shares	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
															Ltd. • Chain-Yuan Investment Co., Ltd. President: • Shangrila Tourism Co., Ltd. Vice President: • CMPs Lifestyle Innovation Division and Strategic Planning Office					
Independent Director	Taiwan (R.O.C.)	LIN, Jung Chuen	Male / 60-69 years old	2023/06/15	2026/06/14	2014/06/06 (Note 3)	-	-	-	-	-	-	-	-	Doctor of Business Administration, National Chengchi University Master of Business Administration, National Chengchi University Former Consultant at the Taiwan Academy of Banking and Finance	Independent Director: • Everlight Electronics Co., Ltd. • Antec Inc.	None	None	None	-
Independent Director	Taiwan (R.O.C.)	LIN, Chien Yuan	Male / 60-69 years old	2023/06/15	2026/06/14	2023/06/15	-	-	-	-	-	-	-	-	Doctor of Civil Engineering, University of Washington Former Chairperson at: • An-Shin Food Services Co.,	Director of An-Shin Food Service Co., Ltd.	None	None	None	-

Title	Nationality or Place of Registration	Name	Gender / Age	Date elected (appointed)	Term	Date first elected	Shareholding when elected		Current shareholding		Shares currently held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions at CMP and other companies	Spouses or relatives within the second degree of kinship who hold the position of manager, director or supervisor			Remark
							Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
															Ltd. (MOS Burger) • An-Hui Information Technology Co., Ltd. • An-shin Food Services (Singapore) PTE. LTD. • Xianmen An Shin Food Management Co., Ltd.					
Independent Director	Taiwan (R.O.C.)	WU, Yu Hsueh	Male / 50~59 years old	2023/06/15	2026/06/14	2023/06/15	-	-	-	-	-	-	-	-	Master of Laws, National Defense University Bachelor of Laws, Soochow University Former Lecturer at: • Department of Law, Ming Chuan University • Central Police University	Managing Attorney of JIN-YI Law Firm Independent Director of Chang Hwa Bank Committee Member: • Taipei City Election Commission • Research Ethics Commission of Taiwan Blood Services Foundation	None	None	None	-

Note 1 : Current holds positions in CMP and other companies of Chairperson LIN, Ting Fung:

Chairperson: Atrans Precision Industries Co., Ltd., CMI (Wu Han) Precision Machinery Co., Ltd., Pujen Land Development Co., Ltd., PUJADE Construction Co., Ltd., The Hotel National Co., Ltd. (and President), Taichung CMP Hospitality Management Consulting Co., Ltd., CMP Intelligence Technology Co., Ltd., CMAAN Health Co., Ltd., San Lien Educational Foundation and Taichung City Sports Education Development Foundation

Chair: Far Hsing (Samoa) Enterprise Co., Ltd. and China Metal International Holdings Inc.

Director: CMJ CO., LTD., United Elite Agents Limited, CMW (Cayman Islands) Co., Ltd. China Metal International (BVI) Limited, Suzhou CMS Machinery Co., Ltd., Tianjin CMT Industry Co., Ltd., Suzhou CMB Machinery Co., Ltd., CMW (Tianjin) Industry Co., Ltd., Sunflower Investment Co., Ltd., AGNOS CHEMICALS PTE. LTD., Kemitek Industrial Corp. (President), San Technology, Inc. and Multiple Investment Corp.
Supervisor: Lucent Source., Ltd.

Note 2 : If the Chairperson of the Board of Directors, the President or persons in an equivalent position (top-level executive) of the Company are the same person or each others spouses or first-degree relatives, the reasons, rationality, necessity and countermeasures for such circumstances (e.g., increasing the number of independent directors, and having more than half the directors who do not concurrently serve as employees or managers, etc.) shall be provided: None.

Note 3 : Independent Director LIN, Jung Chuen was elected supervisor at CMP on June 6, 2014 but resigned on July 29, 2014 due to personal considerations.

2. Major shareholders of institutional shareholders at CMP

As of April 19, 2025

Name of institutional shareholder	Major shareholders of institutional shareholder
Chain-Yuan Investment Co., Ltd.	HO, Ming Shiann (14.01%) 、HO, Pei Fen (22.71%) 、WU, Shu Chuan (14.01%) 、HO, Pei Lin (8.40%) 、HO, Pei Shan (11.15%) 、HO, Cheng Yu ((10.93%) 、KEEN VIEW INTERNATIONAL CO., LTD (18.79%)
Lucent Source., Ltd.	HUANG, Wen Tzu (3.17%), LIN, Ta Hsun (26.41%), LIN, Ting Fung (5.67%), HUANG, Chu Hsiu (1.27%), HUANG, Yu Chun (54.24%), LIN, Ta Chun (9.24%)

3. Major shareholders of legal-entity institutional shareholders

As of April 19, 2025

Name of institutional shareholder	Major shareholders of institutional shareholder
KEEN VIEW INTERNATIONAL CO., LTD	HSIAO, Mei Shan (33.34%) 、HO, Pei Lin(33.33%) 、HO, Pei Shan(33.33%)

4. Professional qualifications held by directors, and the independence of independent directors:

Criteria Name	Professional qualifications and experience	Independence	Number of other public companies where the individual is serving as an independent director
Chairperson: LIN, Ting Fung	Previously served as the vice chairman of the National Association of Small and Medium Enterprises of the ROC for many years. During this period, he has mentored many small and medium-sized enterprises, assisting and suggesting areas where management processes can be optimized. He has now returned to serving as a senior consultant, continuing to provide support and suggestions to the Association in addition to serving as the president of a domestic publicly-listed company offering environmental monitoring, micro vibration detection technologies, and systems integrations services. He has more than five years of experience in business and finance, as well as the required work experience for CMP's metal manufacturing, real estate development, and lifestyle innovation business operations, possessing experience in the industry as well as expertise in business management and leadership decision-making. He won the K.T. Lee Administration Medal awarded by the Chinese Management Association in 2020, the EY Entrepreneur of the Year - Multidimensional Strategist Entrepreneur of The Year award in 2021, the Digital Transformation Leadership Award in the Digital Transformation Awards (Large Businesses Category) in 2022, and the Smart Community Award in the Smart City Outstanding Contribution Awards in 2024, affirming his contributions to corporate business management and promoting ESG. He is free of the conditions specified in Article 30 of the Company Act.	—	0

Criteria Name	Professional qualifications and experience	Independence	Number of other public companies where the individual is serving as an independent director
Director: TSAO, Ming Hong	Previously served as the vice president of the Metal Manufacturing Division, and the vice chairperson and executive director of CMI under the Group. He has nearly 50 years of experience in the metal manufacturing industry, and is one of the founders of CMP. He has more than five years of professional work experience in business required for the Group's metal manufacturing business operations, and possesses experience in the industry as well as expertise in business management and leadership decision-making. He is free of the conditions specified in Article 30 of the Company Act.	—	0
Director: WU, Shu Chuan	She has served as a CMP director for multiple terms, and as the chairperson of the domestic China Floral Art Foundation. She has more than five years of professional work experience required for business and the Group's lifestyle innovation business operations, and possesses experience in the industry as well as expertise in business management and leadership decision-making. She is free of the conditions specified in Article 30 of the Company Act.	—	0

Criteria Name	Professional qualifications and experience	Independence	Number of other public companies where the individual is serving as an independent director
Director: HO, Pei Fen	She has served as a lawyer at domestic and foreign law firms, the CMP spokesperson, and the CEO of the domestic Foundation for Arts and Culture. She is currently an executive director of the domestic Foundation for Arts and Culture, and has more than five years of professional work experience required for business and legal affairs, possessing experience in the industry and expertise in legal affairs. She is free of the conditions specified in Article 30 of the Company Act.	—	0

Criteria Name	Professional qualifications and experience	Independence	Number of other public companies where the individual is serving as an independent director
Director: HO, Cheng Yu	He is currently the vice president of CMP's Lifestyle Innovation Division, and the president of the subsidiary company under the Lifestyle Innovation Business Department. He also serves as the chairperson and CEO of the Foundation for Arts and Culture, established by a donation from CMP. He has more than five years of professional work experience in business, and required for CMP's shopping malls, and lifestyle innovation business operations, possessing experience in the industry and expertise in business management and leadership decision-making. In recent years, he has helped the Company win numerous domestic and international design and architectural awards for the CMP Village, The Forest BIG, Kong-Ke Museum, PARK2, and OKM Mountain Museum projects, including the Good Design Award in 2022, 2020, and 2019, the UK Dezeen Awards in 2019, the Golden Pin Design Award (spatial design category) in Taiwan in 2024, and the ecosystem brand "Green Ripple Life" he led won the Creative Communication Leadership Award in the 2024 TCSEA Taiwan Corporate Sustainability Awards - Corporate Governance Category. He is free of the conditions specified in Article 30 of the Company Act.	—	0

Criteria Name	Professional qualifications and experience	Independence	Number of other public companies where the individual is serving as an independent director
Director: CHENG, Wu Cheh	Previously served as the General Manager for the Taiwanese operation of a well-known US electrical home appliance marker, the China region president for the property division of an internationally recognized transnational corporation, the Asia region president for an electromagnet company, the China region president for a vehicle interiors company, and the Asia region president for the knife blade processing division of an internationally recognized public US company. During this period, he was responsible for establishing factories, sales companies, and acquiring other companies. He has more than five years of professional work experience in business and finance, and required by the CMP's metal manufacturing business operations, possessing experience in the industry and expertise in business management and leadership decision-making. He is free of the conditions specified in Article 30 of the Company Act.	—	0

Criteria Name	Professional qualifications and experience	Independence	Number of other public companies where the individual is serving as an independent director
Independent Director: LIN, Jung Chuen	Previously served as an assistant professor, department chair, and deputy dean in the business administration department of a domestic private university, and as a consultant to the Taiwan Academy of Banking and Finance. He has more than five years of professional work experience as a lecturer in public and private colleges and universities in business-related departments, as well as in business and finance, and required by the CMP's metal manufacturing business operations. He possesses professional skills in business management and business decision-making, and is free of the conditions specified in Article 30 of the Company Act.	The independent director, and the persons related to the independent director, are not serving as directors, supervisors, or employees of CMP or any of its affiliates. They also do not hold any shares in CMP. The independent director is not serving as directors, supervisors, or employees of any company that has a specific relationship with CMP. In the past 2 years, the independent director has not provided any business, legal, financial, or accounting services to CMP or any of its affiliates. Complies with Article 3, paragraph 1 of the <u>Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies</u> , and do not possess any direct or indirect relationship to CMP.	2

Criteria Name	Professional qualifications and experience	Independence	Number of other public companies where the individual is serving as an independent director
Independent Director: LIN, Chien Yuan	Previously served as a professor at the National Taiwan University Graduate Institute of Building and Planning, and deputy mayor of Taipei City. He specialized in development of local industries, and urban and regional planning. He had also served as the chairperson of a well-known domestic fast food company for many years, and has more than five years of work experience required for business, finance, and CMP's metal manufacturing, real estate development, and lifestyle innovation business operations. He possesses experience in the industry as well as expertise in business management and leadership decision-making. He is free of the conditions specified in Article 30 of the Company Act.	The independent director, and the persons related to the independent director, are not serving as directors, supervisors, or employees of CMP or any of its affiliates. They also do not hold any shares in CMP. The independent director is not serving as directors, supervisors, or employees of any company that has a specific relationship with CMP. In the past 2 years, the independent director has not provided any business, legal, financial, or accounting services to CMP or any of its affiliates. Complies with Article 3, paragraph 1 of the <u>Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies</u> , and do not possess any direct or indirect relationship to CMP.	0

Criteria Name	Professional qualifications and experience	Independence	Number of other public companies where the individual is serving as an independent director
Independent Director: WU, Yu Hsueh	Currently the managing attorney of a domestic law firm. He has been practicing law for more than 20 years, and has accumulated experience across many different cases (civil litigation, criminal litigation, and mediation procedures). He has represented many well-known companies in civil and administrative litigation matters, and has also previously served as a member of the National Assembly, the secretary-general of the Taiwan Bar Association, and attended many government agency committee meetings. He served on the first to fourth Gender Equality Committee of the Legislative Yuan, and is a current member of the Taipei City Election Commission, showing his care for society and his proactive participation in public matters. He has more than five years of professional legal work experience, and possesses experience in the industry and expertise in legal affairs. He is free of the conditions specified in Article 30 of the Company Act.	The independent director, and the persons related to the independent director, are not serving as directors, supervisors, or employees of CMP or any of its affiliates. They also do not hold any shares in CMP. The independent director is not serving as directors, supervisors, or employees of any company that has a specific relationship with CMP. In the past 2 years, the independent director has not provided any business, legal, financial, or accounting services to CMP or any of its affiliates. Complies with Article 3, paragraph 1 of the <u>Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies</u> , and do not possess any direct or indirect relationship to CMP.	1

5. Diversity and independence of the Board of Directors:

(1) Diversity of the Board:

CMP has established the Corporate Governance Code of Practice, which was amended for the sixth time through a Board of Directors resolution on November 7, 2023.

CMP's Board of Directors diversity policy is based on Article 20, paragraph 3 of CMP's Corporate Governance Code of Practice. Directors should generally possess the knowledge, skills, and ability necessary to perform their duties. In order to achieve ideal corporate governance goals, the composition of the Board of Directors shall be determined by taking diversity into consideration. Apart from stipulating that the number of the CMP's directors serving as managers shall not exceed one third of the entire Board of Directors, an appropriate diversity policy based on CMP's business

operations, operating dynamics, and development needs should be created. It is advisable that the policy include, without limitation, the following two general standards:

- a. Basic requirements and values: Gender, age, nationality, culture, etc.
- b. Professional knowledge and expertise: A professional background (e.g., law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

Each board member shall generally possess the necessary knowledge, skills, and ability to perform their duties. To achieve ideal corporate governance goals, the Board of Directors should be equipped with the following abilities:

- a. Ability to make sound business judgments.
- b. Ability to conduct accounting and financial analysis.
- c. Management capability.
- d. Ability to respond to a crisis.
- e. Knowledge of the industry.
- f. An international market perspective.
- g. Leadership ability.
- h. Decision-making ability.

Implementation of Board of Directors diversity:

Looking at the current list of members of the CMP Board of Directors, apart from there being two female members, director diversity is detailed in the table below:

Core diversity criteria	Name of Directors
Industry experience, business management, and leadership decision-making expertise	Chairperson LIN, Ting Fung
	Director TSAO, Ming Hong
	Director CHENG, Wu Cheh
	Director WU, Shu Chuan
	Director HO, Cheng Yu
	Independent Director LIN, Chien Yuan

Professional business management ability, ability to make operational judgements	Independent Director LIN, Jung Chuen
Industry experience, legal affairs expertise	Director HO, Pei Fen Independent Director WU, Yu Hsueh

As of the end of 2024, diversity information on the current CMP Board of Directors is as follows: 11% of directors are also employees of CMP, independent directors account for 33% of the Board, female directors account for 22% of the Board, 2 independent directors have served in the role for less than 3 years, 1 independent director has served in the role for 6-9 years, 2 directors are 70 or above years of age, 4 directors are between 60-69 years of age, and 3 directors are below 60 years of age.

CMP's Board of Directors diversity goals:

Female directors account for more than 20% of the Board, and Board members possess at least three different professional skills.

The above list clearly demonstrates the diversity of the CMP Board of Directors.

(2) Independence of the Board of Directors:

CMP has 9 directors, 3 of whom are independent directors accounting for 33% of the Board of Directors. These 3 independent directors comply with the independence requirements provided in the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. 3 directors are second degree or closer relatives with each other, accounting for 33% of the Board of Directors. The number of related directors thus do not exceed half of the total number of directors, and the CMP Board of Directors are free of the conditions stipulated in Article 26-3, paragraphs 3 and 4 of the Securities and Exchange Act. The CMP Board of Directors are therefore independent.

(II) Information on president, vice presidents, assistant vice presidents, and heads of divisions, departments, and branch offices at CMP:

As of April 19, 2025; Unit: shares

Title	Nationality	Name	Gender	Date elected (appointed)	Shareholding		Shares held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions concurrently held at other companies	Spouse or relatives within the second degree of kinship who hold the position of manager			Remark
					Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
President	Taiwan (R.O.C.)	MAI, Sheng Wei	Male	2015/06/26	11,000	0.00%	-	-	-	-	Master of Civil Engineering, National Chung Hsing University Master of Business Administration, National Taiwan University Master of Laws, National Chengchi University	Chairperson: • Shangrila Tourism Co., Ltd. Vice Chairperson: • The Splendor Hospitality International Co., Ltd. Executive Director: • China Metal International Holdings Inc. (and Executive Vice President) Director: • Taichung CMP Hospitality Management Consulting Co., Ltd. • CMP Intelligence Technology Co., Ltd. • CMAAN Health Co., Ltd. • CMP PUJEN Foundation for Arts and Culture Supervisor: • CMI (Wu Han) Precision Machinery Co., Ltd.	None	None	None	Note 1
President	Taiwan (R.O.C.)	LIN, Ching Yi	Male	2022/12/15	-	-	-	-	-	-	Department of Mechanical Engineering, National Taipei	Director: • Atrans Precision Industries Co., Ltd. (and President) • Sunflower Investment Co., Ltd.	None	None	None	Note 1

Title	Nationality	Name	Gender	Date elected (appointed)	Shareholding		Shares held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions concurrently held at other companies	Spouse or relatives within the second degree of kinship who hold the position of manager			Remark
					Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
											University of Technology	(and President) • ADVANCISION (CAYMAN) Industries CO., LTD. • ADVANCISION CORPORATION CO., LTD. • MEI TA INDUSTRIAL CO., LTD				
Vice President, Lifestyle Innovation Division	Taiwan (R.O.C.)	HO, Cheng Yu,	Male	2019/03/28	4,056,384	0.96%	-	-	142,000	0.03%	Master of Design & Branding, Brunel University (U.K.)	Chairperson: • National Management Co., Ltd. (President) • Calligraphy Greenway Plaza Co., Ltd. • Great Naturalistic Block Co., Ltd. Director: • Pujen Land Development Co., Ltd. • CMP Pujen Foundation for Arts and Culture (and CEO) • Hao Bao Investment Co., Ltd. • Yü-Shi Investment Co., Ltd. Supervisor: • Taichung CMP Hospitality Management Consulting Co., Ltd. • Chain-Yuan Investment Co., Ltd. President: • Shangrila Tourism Co., Ltd.	None	None	None	-
Senior Assistant	Taiwan	CHEN,	Male	2018/02/01	167,265	0.04%	62,546	0.01%	-	-	Master of Business	Director, CMAI CO., LIMITED	None	None	None	-

Title	Nationality	Name	Gender	Date elected (appointed)	Shareholding		Shares held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions concurrently held at other companies	Spouse or relatives within the second degree of kinship who hold the position of manager			Remark
					Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
Vice President, Corporate Sustainability Office	(R.O.C.)	Hung Yi									Administration, University of Salford (U.K.)	Supervisor, Kuang Yuan Investment Co., Ltd.				
Special Assistant to the Chairperson	Taiwan (R.O.C.)	CHUNG, Kun Nan	Male	2022/01/01	-	-	-	-	-	-	Bachelor of Business Administration, Chinese Culture University	Director of the Splendor Hospitality International Co., Ltd. Executive Vice President, The Hotel National Co., Ltd.	None	None	None	-
Assistant Vice President, Metal Manufacturing Division	Taiwan (R.O.C.)	TSAO, Li Jen	Male	2022/01/01	658,821	0.16%	-	-	720,000	0.17%	Master of Industrial Engineering, Lehigh University	Director, Yu-Tai Investment Co., Ltd. Supervisor, Chun-Mu Co., Ltd.	None	None	None	-
Assistant Vice President, Lifestyle Innovation Division	Taiwan (R.O.C.)	CHANG, Huai An	Male	2024/08/13	-	-	-	-	-	-	Bachelor of Math, Chung Yuan Christian University	-	None	None	None	-
Assistant Vice President, Strategic Intelligence Technology Division	Taiwan (R.O.C.)	LEE, Teng Hsu	Male	2023/03/16	-	-	-	-	-	-	Master of Accounting and Information Technology, National Chung Cheng University Executive Master of AIMS Fellows, National Tsing Hua University	Director, CMP Intelligence Technology Co., Ltd.	None	None	None	-

Title	Nationality	Name	Gender	Date elected (appointed)	Shareholding		Shares held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions concurrently held at other companies	Spouse or relatives within the second degree of kinship who hold the position of manager			Remark
					Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
Assistant Vice President, Head Office	Taiwan (R.O.C.)	HE, Shih Kang	Male	2016/01/01	-	-	-	-	-	-	Master of Economics, National Taiwan University Bachelor of Accounting, Tankang University	Director: • The Splendor Hospitality International Co., Ltd. Member of the Compensation Committee: • JTRON Technology Corp. Supervisor: • Atrans Precision Industries Co., Ltd. • CMJ CO., LTD. • ADVANCISION (CAYMAN) Industries CO., LTD.	None	None	None	-
Assistant Vice President, Accounting Department of the Head Office	Taiwan (R.O.C.)	WANG, Pei Chang	Female	2017/03/16	-	-	-	-	-	-	Master of Accounting, Soochow University Master of Laws, Financial and Economic Law Program, Soochow University	Director: • CMJ CO., LTD. Supervisor: • Sunflower Investment Co., Ltd. • CMP Intelligence Technology Co., Ltd. • The Splendor Hospitality International Co., Ltd. • CMAAN Health Co., Ltd.	None	None	None	-
Chief Corporate Governance Officer/ Manager, Legal Department of	Taiwan (R.O.C.)	FENG, Man Ni	Female	2022/12/15	-	-	-	-	-	-	Professional Master of Law in Business Administration, National Taiwan University	-	None	None	None	-

Title	Nationality	Name	Gender	Date elected (appointed)	Shareholding		Shares held by spouse and minors		Shares held in the name of others		Education and professional background	Current positions concurrently held at other companies	Spouse or relatives within the second degree of kinship who hold the position of manager			Remark
					Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
the Head Office																

Note 1: If the Chairperson of the Board of Directors, the President or persons in an equivalent position (top-level executive) of the Company are the same person or each other's spouses or first-degree relatives, the reasons, rationality, necessity and countermeasures for such circumstances (e.g., increasing the number of independent directors, and having more than half the directors who do not concurrently serve as employees or managers, etc.) shall be provided: None.

II. Remuneration Paid to Directors, President, and Vice Presidents in the Most Recent Year

(I) Remuneration for ordinary directors and independent directors

As of December 31, 2024; Unit: NTD thousands

Title	Name	Directors remuneration						Ratio of total remuneration (A+B+C+D) to net income (%)				Remuneration paid to concurrent employees						Ratio of total remuneration (A+B+C+D+E+F+G) to net income (%)		Remuneration from investee companies other than subsidiaries and the parent company
		Base compensation (A)		Severance pay and pension (B)		Employee compensation (G)		Allowances (D)		Salary, bonus and special allowances (E)		Severance pay and pension (F)		Employee compensation (G)				CMP	consolidated entities	
		CMP	Consolidated entities	CMP	consolidated entities	CMP	consolidated entities	CMP	consolidated entities	CMP	consolidated entities	Cash	Shares	Cash	Shares					
Director	Lucent Source., Ltd	6,929	8,947	-	-	-	-	8,279	8,299	Total 15,208	Total 17,246	-	-	-	-	-	-	Total 15,208	Total 19,702	-
	Director Fung (Note 1)									Ratio 1.27%	Ratio 1.44%							Ratio 1.27%	Ratio 1.65%	
	Director TSAO, Ming Hong																			
	Director WU, Shu Chuan																			
	Director HO, Cheng Yu,	-	8,249	-	-	28,381	28,381	540	1,234	Total 28,921	Total 37,864	3,972	5,727	935	935	-	-	Total 33,828	Total 44,526	-
Director HO, Pei Fen										Ratio 2.42%	Ratio 3.17%						Ratio 2.83%	Ratio 3.73%		
Corporate director	Chain-Yuan Investment Co., Ltd.																			

Title	Name	Directors remuneration						Ratio of total remuneration (A+B+C+D) to net income (%)		Remuneration paid to concurrent employees						Ratio of total remuneration (A+B+C+D+E+F+G) to net income (%)		Remuneration from investee companies other than subsidiaries and the parent company						
		Base compensation (A)		Severance pay and pension (B)		Employee compensation (G)		Allowances (D)		consolidated entities	CMP	consolidated entities	CMP	consolidated entities	CMP	consolidated entities	CMP							
		CMP	Consolidated entities	CMP	consolidated entities	CMP	consolidated entities	CMP	consolidated entities										CMP	consolidated entities	CMP	consolidated entities	CMP	consolidated entities
Independent Director	Lucent Source., Ltd.																							
	Chain-Yuan Investment Co., Ltd.	CHENG, Wu Cheh																						
	Director representative																							
	LIN, Chien Yuan																							
	LIN, Jung Chuen	3,600	-	-	6,082	6,082	510	510																
	WU, Yu Hsueh																							
Total		10,529	20,796	-	-	34,463	34,463	9,329	10,043															
1. Describe the policies, systems, standards and structure of remuneration for independent directors, and explain the correlation of the amount of remuneration for independent directors with their duties and responsibilities, the risks they face, and the amount of time they spend on performing their duties:																								
Remuneration for independent directors is determined and distributed by reference to the remuneration level of the industry. Remuneration for independent directors shall first be reviewed and approved by the Remuneration Committee on an individual basis before it is submitted to the Board of Directors for subsequent approval. The number of points awarded to independent directors shall be determined based on their participation in and contribution to CMP's operations. Remuneration shall be distributed to independent directors in proportion to the total number of points awarded to all directors.																								
Remuneration received by directors for services (e.g., serving as a consultant to non-employees at the parent company, all the companies in the financial statements or investee companies) in addition to that disclosed in the table above: None.																								

1. Describe the policies, systems, standards and structure of remuneration for independent directors, and explain the correlation of the amount of remuneration for independent directors with their duties and responsibilities, the risks they face, and the amount of time they spend on performing their duties:

Remuneration for independent directors is determined and distributed by reference to the remuneration level of the industry. Remuneration for independent directors shall first be reviewed and approved by the Remuneration Committee on an individual basis before it is submitted to the Board of Directors for subsequent approval. The number of points awarded to independent directors shall be determined based on their participation in and contribution to CMPs operations. Remuneration shall be distributed to independent directors in proportion to the total number of points awarded to all directors.

2. Remuneration received by directors for services (e.g., serving as a consultant to non-employees at the parent company, all the companies in the financial statements or investee companies) in addition to that disclosed in the table above: None.

Note 1: The cost of providing a company car to chairperson LIN, Ting Fung was NTD1,156 thousand.

Note 2: The CMP Board of Directors decided the amount of employee and director remuneration for 2024 on March 10, 2025. Directors' remuneration has already been distributed on April 10, 2025. Employee remuneration has not yet been distributed as of the publication date of the annual report. The actual amount distributed is based on the CMP management rules, and will be reported to the Remuneration Committee for discussion.

Remuneration table

Range of remuneration paid to CMPs directors	Name			
	A+B+C+D		A+B+C+D+E+F+G	
	CMP	Consolidated entities	CMP	Consolidated entities
Less than NTD 1,000,000	CHENG, Wu Cheh	CHENG, Wu Cheh	CHENG, Wu Cheh	CHENG, Wu Cheh
NTD 1,000,000 to NTD 1,999,999.99				
NTD 2,000,000 to NTD 3,499,999.99	Lin, Jung Chuen, LIN, Chien Yuan, WU, Yu Hsueh	Lin, Jung Chuen, LIN, Chien Yuan, WU, Yu Hsueh	Lin, Jung Chuen, LIN, Chien Yuan, WU, Yu Hsueh	Lin, Jung Chuen, LIN, Chien Yuan, WU, Yu Hsueh
NTD 3,500,000 to NTD 4,999,999.99	Chain-Yuan Investment Co., Ltd., , WU, Shu Chuan, HO,Cheng Yu, TSAO, Ming Hong, HO, Pei Fen	Chain-Yuan Investment Co., Ltd., , WU, Shu Chuan, HO,Cheng Yu, TSAO, Ming Hong	Chain-Yuan Investment Co., Ltd., , WU, Shu Chuan, TSAO, Ming Hong, HO, Pei Fen	Chain-Yuan Investment Co., Ltd., , WU, Shu Chuan
NTD 5,000,000 to NTD 9,999,999.99	Lucent Source., Ltd.	Lucent Source., Ltd., HO, Pei Fen	Lucent Source., Ltd., HO, Cheng Yu	Lucent Source., Ltd., TSAO, Ming Hong, HO, Pei Fen, HO, Cheng Yu,
NTD 10,000,000 to NTD 14,999,999.99	-	-	-	-
NTD 15,000,000 to NTD 29,999,999.99	LIN, Ting Fung	LIN, Ting Fung	LIN, Ting Fung	LIN, Ting Fung
NTD 30,000,000 to NTD 49,999,999.99	-	-	-	-
NTD 50,000,000 to NTD 99,999,999.99	-	-	-	-
NTD 100,000,000 and above	-	-	-	-
Total	11	11	11	11

(II) Remuneration for president and vice presidents

As of December 31, 2024; Unit: NTD thousands

Title	Name	Salary (A)		Severance pay and pension (B)		Bonuses and special allowances (C)		Employee compensation (D) (Note 2)				Ratio of total remuneration (A+B+C+D) to net income (%)		Remuneration from investee companies other than subsidiaries and the parent company
		CMP	Consolidated entities	CMP	Consolidated entities	CMP	Consolidated entities	CMP		Consolidated entities				
								Cash	Shares	Cash	Shares			
President	MAI, Sheng Wei (Note 1)											Total	Total	
President	LIN, Ching Yi (Note 1)	6,836	8,065	216	216	8,068	10,309	4,444	-	4,488	-	19,564	23,078	-
Vice President, Lifestyle Innovation Division	HO, Cheng Yu											Ratio	Ratio	
												1.64%	1.93%	

Note 1: The amount of rent for the vehicle provided to Mr. MAI, Sheng Wei at actual or fair market price was NTD 730 thousand; The amount of rent for the vehicle provided to Mr. LIN, Ching Yi at actual or fair market price was NTD 527 thousand.

Note 2: The CMP Board of Directors decided the amount of employee and director remuneration for 2024 on March 10, 2025. Employee remuneration has not yet been distributed as of the publication date of the annual report. The actual amount distributed is based on the CMP management rules, and will be reported to the Remuneration Committee for discussion.

Remuneration table

Range of remuneration paid to president and vice presidents at CMP	Name of president and vice presidents	
	CMP	Consolidated entities
Less than NTD 1,000,000	-	-
NTD 1,000,000 to NTD 1,999,999.99	-	-
NTD 2,000,000 to NTD 3,499,999.99	-	-
NTD 3,500,000 to NTD 4,999,999.99	HO, Cheng Yu	HO, Cheng Yu
NTD 5,000,000 to NTD 9,999,999.99	MAI, Sheng Wei, LIN, Ching Yi,	MAI, Sheng Wei, LIN, Ching Yi,
NTD 10,000,000 to NTD 14,999,999.99	-	-
NTD 15,000,000 to NTD 29,999,999.99	-	-
NTD 30,000,000 to NTD 49,999,999.99	-	-
NTD 50,000,000 to NTD 99,999,999.99	-	-
NTD 100,000,000 and above	-	-
Total	3	3

(III) Employee remuneration distributed to managers and status of distribution

As of December 31, 2024; Unit: NTD thousands

Title	Name	Shares	Cash (Note 1)	Total	Ratio of total remuneration to net income (%)
President	MAI, Sheng Wei	-	7,428	7,428	0.62%
President	LIN, Ching Yi				
Vice President, Lifestyle Innovation Division	HO, Cheng Yu,				
Assistant Vice President, Corporate Sustainability Office	CHEN, Hung Yi				
Special Assistant to the Chairperson	CHUNG, Kun Nan				
Assistant Vice President, Metal Manufacturing Division	TSAO, Li Jen				
Assistant Vice President, Lifestyle Innovation Division	CHANG, Huai An				
Assistant Vice President, Strategic Intelligence Technology Division	LEE, Teng Hsu				
Assistant Vice President, Head Office	HE, Shih Kang				
Assistant Vice President, Accounting Department of the Head Office	WANG, Pei Chang				
Chief Corporate Governance Officer/Manager, Legal Department of the Head Office	FENG, Man Ni				

Note 1: The CMP Board of Directors decided the amount of employee and director remuneration for 2024 on March 10, 2025 Employee remuneration has not yet been distributed as of the publication date of the annual report. The actual amount distributed is based on the CMP management rules, and will be reported to the Remuneration Committee for discussion.

(IV) Analysis of total remuneration paid by the Company and all the companies in the consolidated financial statements in the most recent two years to directors, president, and vice presidents and its proportion to net income stated in the parent company-only financial statements, along with remuneration policies, standards, and packages, procedures for determining remuneration, and their connections with operating performance and future risk exposure:

1. Total remuneration paid to directors, president, and vice presidents at CMP and its proportion to net income:

Unit: NTD thousands

Title	Total remuneration and Its proportion to net income			
	2023		2024	
	CMP	Consolidated entities	CMP	Consolidated entities
Directors	Total	Total	Total	Total
	46,844	60,981	59,228	74,420
	Ratio	Ratio	Ratio	Ratio
	4.85%	6.32%	4.96%	6.23%
President and Vice Presidents	Total	Total	Total	Total
	18,102	21,866	19,564	23,078
	Ratio	Ratio	Ratio	Ratio
	1.88%	2.27%	1.64%	1.93%

2. The relationship between remuneration policies, standards and packages, and procedures for determining remuneration, to operating performance and future risks

(1) Director:

CMP's current remuneration package for directors includes directors' salaries, remuneration, and travel expenses, all of which are provided pursuant to CMP's Articles of Incorporation. Article 27-1 of CMP's Articles of Incorporation stipulate that, should CMP make a profit during the year, no more than 2.5% of this profit shall be distributed as directors' remuneration. CMP has also established the Remuneration Policy for Directors, Remuneration Committee Members, Audit Committee Members, and Managers, providing a reasonable amount of compensation based on CMP's business results, and the level of participation and contribution that the individual has provided for CMP. The reasonableness of the amount of compensation provided shall be submitted to the Remuneration Committee and Board of Directors for review.

(2) Manager:

Pursuant to Article 27-1 of the CMP's Articles of Incorporation, should CMP make a profit

during the year, no less than 2.5% of this profit shall be distributed as employee remuneration. CMP has also established the Remuneration Policy for Directors, Remuneration Committee Members, Audit Committee Members, and Managers, as well as the Remuneration Management Regulations. Based on these policies and regulations, CMP manager remuneration includes salary and bonuses, with the salary amount provided based on the number of years worked at CMP and the value of their job services. Bonuses include employee remuneration, budget achievement bonuses, and year-end bonuses. The method for determining these bonuses are as follows:

- A. Budget attainment bonuses, year-end bonuses, and employee remuneration are linked to performance, and determined pursuant to CMP's Performance Evaluation Rules:
 - a. Individual department performance or financial performance: Revenue and profits, budget goal achievement, growth and new markets. Effective financial operations and risk management.
 - b. Talent development: Cultivation of elite talent and employee retention rate.
 - c. Quality and risk: Compliance with laws and regulations.

In addition to the three aspects above, personal performance evaluation shall be split into a qualitative evaluation of personality traits and work attitude, and a quantitative evaluation of regular and project work results, accounting for 30% and 70% respectively of the final evaluation result.

- B. The amount of employee remuneration is allocated based on CMP's annual profit for the year. The employee's job duties, responsibilities, job tenure, any special contributions made to CMP, and CMP's long term development criteria are also taken into consideration when allocating remuneration.
- C. This remuneration system where a reasonable amount of remuneration is determined based on industry standards, personal performance, CMP performance results, and future risks shall be subject to review when necessary due to actual operating conditions or relevant laws and regulations, in order to balance CMP's sustainable development risk management.

III. Implementation of Corporate Governance

(I) Operation of the Board of Directors:

A total of 5 meetings (A) were held by the Board of Directors in 2024, with the attendance of the directors shown as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Attendance rate (%) (B/A)	Remark
Chairperson	Lucent Source, Ltd. Representative: LIN, Ting Fung	5	0	100%	
Director	WU, Shu Chuan	5	0	100%	
Director	TSAO, Ming Hong	4	0	80%	
Director	HO, Cheng Yu,	5	0	100%	
Director	HO, Pei Fen	5	0	100%	
Director	Chain-Yuan Investment Co., Ltd. Representative: CHENG, Wu Cheh	5	0	100%	
Independent Director	LIN, Jung Chuen	5	0	100%	
Independent Director	LIN, Chien Yuan	5	0	100%	
Independent Director	WU, Yu Hsueh	5	0	100%	

Other matters:

1. With regard to the operation of the Board of Directors, the date and session of meeting, content of motions, opinions from all independent directors and the Company's actions in response to these opinions shall be specified if any of the following circumstances occurs:
 - (1) Matters listed in Article 14-3 of the Securities and Exchange Act: CMP has already established an Audit Committee, and Article 14-3 of the Securities and Exchange Act is not applicable. For more information, please refer to Section Three, Audit Committee Operations under Corporate Governance Operations of the Corporate Governance Report provided in Chapter Two of this Annual Report.
 - (2) Aside from the above matters, other resolutions adopted by the Board of Directors to which an independent director has expressed objections or qualified opinions on record or in writing: None.

2. Recusal by directors from motions that involved conflicts of interest:

Meeting number	Meeting date	Agenda content	List of directors who have recused themselves from discussion and voting due to a conflict of interest
First BOD meeting	2024.03.14	• Proposal for discussion on CMP's plan to assign a legal representative for a corporate director to participate in the director elections for subsidiary Atrans Precision Industries Co., Ltd.	Chairperson LIN, Ting Fung (Same individual)
		• Proposal for discussion on CMP's plan to assign a legal representative for a corporate director to participate in the director elections for CMAAN Health Co., Ltd., a joint venture company.	Chairperson LIN, Ting Fung (Same individual)
Third BOD meeting	2024.08.13	• The appointment of the corporate director of the Company's subsidiary, CMP Intelligence Technology Co., Ltd. is filed for ratification.	Chairperson LIN, Ting Fung (Same individual)
Fifth BOD meeting	2024.12.18	• Proposal for discussion of CMP's plan for donations to be made in 2025, in order to promote arts and culture, and to implement corporate social responsibility.	Director HO, Cheng Yu (Same individual) Director WU, Shu Chuan (Second degree or closer relative) Director HO, Pei Fen (Second degree or closer relative)

3. Board of Directors evaluation:

Frequency	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Annually	January 1, 2024 to December 31, 2024	- Board of Directors - Individual BOD member - Functional committees (Remuneration Committee and Audit Committee)	- Board of Directors internal self-evaluation - Self-evaluation of Directors	- The criteria for evaluating the performance of the Board of Directors includes the following five major aspects: I. Participation in business operation II. Improvement of the quality of the Board of Directors' decision making III. Board composition and structure IV. Directors' election and continuing education V. Internal control

Frequency	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
				• The criteria for evaluating the performance of individual board members include the following six aspects: I. Control over company goals and tasks II. Awareness of director's roles and responsibilities III. Participation in business operation IV. Management and communication of internal relations V. Directors' expertise and continuing education VI. Internal control • The measurement items of functional committee performance evaluation include the following five aspects: I. Participation in business operation II. Awareness of functional committee duties III. Improving the quality of committee decisions IV. Composition and appointment of functional committee members V. Internal control

CMP has completed the 2024 Board of Directors' Performance Evaluation, Board Members' Self-Evaluation of Participation, and the Functional Committees' (Remuneration Committee and Audit Committee) Performance Evaluation, pursuant to the Regulations Governing Performance Evaluation for the Board of Directors. The evaluation results were as follows: (1) Board of Directors' Performance Evaluation: 96.55 points; (2) Board Members' Self-Evaluation of Participation: 95.92 to 100 points; (3) Functional Committees' Performance Evaluation: 100 and 97.87 points, respectively. The results indicate that the overall operation of the Board and its functional committees has been effective. The evaluation results were submitted to the Board of Directors on March 10, 2025.

4. Goals for (including establishing an Audit Committee and enhancing information transparency) for enhancing the functions and performance of the Board of Directors in the current year and the most recent year:

(1) CMP has established its Rules of Procedure for Board of Directors Meetings in compliance with the Regulations Governing Procedure for Board of Directors Meetings of Public Companies and discloses director attendance on the Market Observation Post System and the CMP website.

To implement sound corporate governance, ethical business practices, and corporate social responsibility, the Board of Directors has adopted relevant policies and codes, including the Corporate Governance Best Practice Principles, Sustainable Development Best Practice Principles,

Regulations Governing Performance Evaluation for the Board of Directors, the Code of Ethical Corporate Management, and the Procedures for Ethical Management and Guidelines for Conduct. These regulations are available in the "Investor Relations" section of the CMP website.

CMP complies with these regulations and periodically reports the progress of relevant implementation schedules to the Board of Directors. In addition, the Company's 2023 Sustainability Report was approved at the third meeting of the Board of Directors in 2024. (Please refer to the Market Observation Post System and the "ESG Sustainability" section of the company website for details.)

- (2) Based on our own operations, operating model, and development needs, CMP has established a Board of Directors diversity policy to improve Board of Directors functions. We have also created a list of nominated candidates for CMP director and independent director roles in 2023, and published information on these candidates through the Market Observation Post System, in order to facilitate shareholder participation in corporate governance. (Please refer to the explanation on diversity and independence of the Board of Directors provided in Section One, Directors, Supervisors and Management Team under Chapter Two, Corporate Governance Report, of this Annual Report for more information on diversity policies and how they have been implemented.)
- (3) In order to improve the functions of the Board of Directors, CMP has established the following functional committees, and disclosed their operations:
 - A. Remuneration Committee (For more information, please refer to Section Three, Remuneration Committee Operations under Corporate Governance Operations under the Corporate Governance Report provided in Chapter Two of this Annual Report.)
 - B. Audit Committee (For more information, please refer to Section Three, Audit Committee Operations under Corporate Governance Operations under the Corporate Governance Report provided in Chapter Two of this Annual Report.)
- (4) The CMP Board of Directors has in 2021 established the role of corporate governance officer, and in 2022 appointed Manager FENG, Man Ni from the CMP Head Office Legal Department to serve as the CMP corporate governance officer. Additionally, 3 corporate governance employees have also been assigned to assist in handling corporate governance-related operations (including Board of Directors, Audit Committee, and Annual General Meeting affairs, in compliance with laws and regulations; assist in appointment and continuing education of directors; providing directors with the information they need to carry out their duties; assisting directors in complying with laws and regulations; report to the Board of Directors on review of the qualifications of independent directors at the time of nomination or appointment). These employees shall assist directors in their job duties, improving the effectiveness of the Board of Directors, protecting the rights and interests of shareholders, and enhancing the functions of the Board of Directors. (For more information please refer to Section Three Corporate Governance Operations under the Corporate Governance Report provided in Chapter Two of this Annual Report.)
- (5) In order to implement corporate governance and strengthen the operational effectiveness of the Board of Directors, CMP has completed the 2024 evaluation pursuant to the Regulations Governing

Performance Evaluation for the Board of Directors, and has found that the Board of Directors has overall operated effectively. (For more information please refer to Section Three the Board of Directors evaluation section under Corporate Governance Operations under the Corporate Governance Report provided in Chapter Two of this Annual Report.)

(II) Operation of the Audit Committee:

The Audit Committee at CMP, which consists of all independent directors, is responsible for the fair presentation of CMPs financial statements; the appointment (and dismissal) of CPAs and their independence and performance; the effective implementation of internal control at CMP; CMPs compliance with relevant laws and regulations; and CMPs control of existing or potential risks. The primary functions of the Audit Committee include the following:

1. Formulate or amend the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assess the effectiveness of the internal control system.
3. Adopt or amend, pursuant to Article 36-1 of the Securities and Exchange Act, the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and provision of endorsements or guarantees for others.
4. Matters bearing on the personal interest of a director.
5. Material assets or derivatives trading.
6. Material loaning of funds, and provision of endorsements/guarantees.
7. Offering, issuance or private placement of any equity-based securities.
8. Appointment, dismissal or compensation of CPAs.
9. Appointment or dismissal of finance manager, accounting manager or chief internal auditor.
10. Review of annual financial statements signed or sealed by the Chairperson, managers, and accounting manager, second-quarter financial statements reviewed and audited by CPAs.
11. Other significant matters set forth by the Company or the competent authority.

The Audit Committee convened 5 meetings in 2024, and mainly reviewed the following matters:

1. Audit of financial statements
2. Internal control system and related policies and procedures
3. Material asset transactions
4. Material loans, endorsements, or guarantees
5. Issue of securities
6. Appointment and change of CPAs, and evaluation of CPA qualifications and independence
7. Amendment to the Organizational Charter of the Committee

◆ Review of financial report

CMP has prepared the 2023 Annual Business Report, financial statements, and earnings distribution proposal, of which an audit of the financial statements have been completed by KPMG Taiwan, and an audit report submitted. The Business Report, financial statements, and earnings distribution proposal described above have been reviewed by the Audit Committee as accurately portraying CMP's business activities.

◆ Evaluation of internal control system effectiveness:

The Audit Committee has evaluated the effectiveness of CMP's internal control policies and procedures (including measures for managing CMP's finances, business operations, information security, and legal compliance). The Audit Committee has also reviewed the regular reports submitted by CMP's audit unit and CPAs, including reports on risk management and legal compliance. The Audit Committee believes that CMP's risk management and internal control systems are effective, and that CMP has adopted the management mechanisms necessary to monitor and correct violations.

◆ Appointment of CPAs

The Audit Committee is entrusted with the responsibility of monitoring the independence of the CPA firm, ensuring that financial statements are unbiased.

On March 14, 2024, the Audit Committee reviewed and approved CPAs ZOU, Yi Yun and TSENG, Kuo Yang from KPMG Taiwan as meeting independence evaluation criteria, qualifying them to serve as the CPAs for CMP's financial and tax statements. The Audit Committee also reviewed and approved CMP's General Principles on Policies for Pre-Authorized Non-Assurance Services, as well as the establishment of a CMP executive unit for granting pre-authorization. Should it be required for actual business operations, a CPA for CMP may be appointed to perform any of the services listed in these General Principles.

A total of 5 meetings (A) were held by the Audit Committee in 2024, with the attendance of the independent directors shown as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Attendance rate (%) (B/A)	Remark
Independent Director	LIN, Jung Chuen	5	0	100%	
Independent Director	LIN, Chien Yuan	5	0	100%	
Independent Director	WU, Yu Hsueh	5	0	100%	

Other information that should be disclosed:

- 1、The date of the Committee meeting, the iteration, the proposal details, details on any objecting, reserved, or major opinions expressed by independent directors, final resolution results of the Audit Committee, and the Company's response to the opinions expressed by Audit Committee members shall be recorded if any of the following circumstances occur during Audit Committee operations:

(1) Matters listed in Article 14-5 of the Securities and Exchange Act:

Meeting number	Meeting date	Important resolutions	Opinions from all independent directors	CMP response to opinions expressed by independent directors	Matters listed in §Article 14-5 of the Securities and Exchange Act
First Audit Committee meeting	2024.03.12	• Proposal for discussion on submitted drafts of CMP's 2023 Annual Business Report, financial report, and independent auditor's report.	• Approved by all independent directors in attendance	-	Y
		• Proposal for resolution on CMP's 2023 dividend distribution proposal.	• Approved by all independent directors in attendance	-	-
		• Proposal for discussion of CMP's appointment of a CPA for 2024.	• Approved by all independent directors in attendance	-	Y
		• Proposal for discussion on the non-assurance services provided by CPA firms hired by CMP in 2024.	• Approved by all independent directors in attendance	-	-
		• Proposal for resolution on change to baseline registration date for capital increase from convertible corporate bonds issued by CMP.	• Approved by all independent directors in attendance	-	Y
		• Proposal for resolution on CMP's plan to provide an endorsement guarantee to The Splendor Hospitality International Co., Ltd., based on our shareholding ratio.	• Approved by all independent directors in attendance	-	Y
		• Proposal for resolution on CMP's plan to provide an endorsement guarantee to Sunflower Investment Co., Ltd.	• Approved by all independent directors in attendance	-	Y

Meeting number	Meeting date	Important resolutions	Opinions from all independent directors	CMP response to opinions expressed by independent directors	Matters listed in §Article 14-5 of the Securities and Exchange Act
		• Proposal for resolution on CMP's plan to provide a loan to the subsidiary Taichung CMP Hospitality Management Consulting Co., Ltd..	• Approved by all independent directors in attendance	-	Y
		• Proposal for discussion on CMP's plan to increase the capital for subsidiary Taichung CMP Hospitality Management Consulting Co., Ltd. through cash.	• Approved by all independent directors in attendance	-	Y
		• Proposal for discussion on the Company's 2023 Statement on Internal Control.	• Approved by all independent directors in attendance	-	Y
		• Proposal to amend the Company's "Audit Committee Organizational Rules".	• Approved by all independent directors in attendance	-	-
		• Proposal for a resolution to amend the internal control systems and related internal audit implementation rules for the following: "Salary Cycle – Workforce Allocation Procedures", "Other Management Matters – Budget Management Procedures", "Other Management Matters – Board of Directors Meeting Procedures", and "Other Management Matters – Audit Committee Operation Procedures".	• Approved by all independent directors in attendance	-	Y

Meeting number	Meeting date	Important resolutions	Opinions from all independent directors	CMP response to opinions expressed by independent directors	Matters listed in §Article 14-5 of the Securities and Exchange Act
Second Audit Committee meeting	2024.05.07	• Proposal for discussion on the CMP's consolidated financial statement for the first quarter of 2024.	• Approved by all independent directors in attendance	-	-
		• Proposal for resolution on change to baseline registration date for capital increase from convertible corporate bonds issued by CMP.	• Approved by all independent directors in attendance	-	Y
		• The Company proposes to revise and establish internal control systems and related internal audit implementation rules for the following procedures: "Salary Cycle – Employee Benefits Procedures", "Financing Cycle – Shareholder Equity Management Procedures" and "Tax Affairs Management Procedures", as well as "Other Management Matters – Related Party Transaction Management Procedures", "Financial Statement Preparation Procedures", "Insider Trading Prevention Procedures", and "Sustainability Report Preparation and Assurance Procedures". In addition, the Company proposes to abolish the	• The Company proposes to adjust the internal control system and internal audit implementation procedures for the “Salary Cycle – Employee Benefits Procedures”. • Amended contents approved by all independent directors in attendance.	• CMP has implemented the recommendations.	Y

Meeting number	Meeting date	Important resolutions	Opinions from all independent directors	CMP response to opinions expressed by independent directors	Matters listed in §Article 14-5 of the Securities and Exchange Act
		internal control system and internal audit implementation rules for the "Financing Cycle – Financial Statement Auditing Procedures".			
Third Audit Committee meeting	2024.08.09	• Proposal for discussion on the CMP's consolidated financial statement for the second quarter of 2024.	• Approved by all independent directors in attendance	-	-
		• Proposal for discussion on CMP's plan to provide endorsement or guarantee for the subsidiary Taichung CMP Hospitality Management Consulting Co., Ltd.	• Approved by all independent directors in attendance	-	Y
		• Proposal for discussion on CMP's plan to provide endorsement or guarantee for the subsidiary Taichung CMP Hospitality Management Consulting Co., Ltd.	• Approved by all independent directors in attendance	-	Y
		• Proposal for resolution on CMP's plan to provide an endorsement guarantee to Shangrila Tourism Co., Ltd.	• Approved by all independent directors in attendance	-	Y
		• Proposal for resolution on CMP's plan to provide an endorsement guarantee to CMAAN Health Co., Ltd., based on our shareholding ratio.	• Approved by all independent directors in attendance	-	Y

Meeting number	Meeting date	Important resolutions	Opinions from all independent directors	CMP response to opinions expressed by independent directors	Matters listed in §Article 14-5 of the Securities and Exchange Act
		• Proposal for resolution on change to baseline registration date for capital increase from convertible corporate bonds issued by CMP.	• Approved by all independent directors in attendance	-	Y
		• Proposal for amendments to ten operating procedures in the Digital Information Processing Cycle and the internal control system and related internal audit enforcement rules stipulated in the Financing Cycle - Shareholder Services Procedures.	• Approved by all independent directors in attendance	-	Y
Fourth Audit Committee meeting	2024.11.11	• Proposal for discussion on the CMP's consolidated financial statement for the third quarter of 2024.	• Approved by all independent directors in attendance	-	-
		• Proposal for resolution on CMP's plan to provide an endorsement guarantee to The Hotel National Company Limited.	• Approved by all independent directors in attendance	-	Y
		• Proposal for resolution on change to baseline registration date for capital increase from convertible corporate bonds issued by CMP.	• Approved by all independent directors in attendance	-	Y
		• Proposal for resolution on the CMP's proposed audit plans for 2025.	• Approved by all independent directors in attendance	-	-

Meeting number	Meeting date	Important resolutions	Opinions from all independent directors	CMP response to opinions expressed by independent directors	Matters listed in §Article 14-5 of the Securities and Exchange Act
Fifth Audit Committee meeting	2024.12.16	• Proposal for the adjustment of the Company's organizational structure.	• Approved by all independent directors in attendance	-	Y

(2) Aside from the above matters, other resolutions passed by a two-thirds majority or more of the Board of Directors but not passed by the Audit Committee: None.

2、Cases where an independent director has recused themselves due to a conflict of interest, including the name of the independent director, the content of the proposal, the reasons for recusal, and their participation in the vote held for the proposal: None.

3、Communications between independent directors and the chief internal auditor and accountants (including communications regarding important matters involving the Company's financial and business activities, means of communication, and results):

(1) The CMP Audit Office submits a monthly audit report and quarterly tracking report to independent directors. The Office also responds to questions or instructions from independent directors by communicating through email or telephone, or arranging a meeting. The chief internal auditor reports on the implementation of internal audit operations at the quarterly Board of Director's and Audit Committee meeting, and acts on any instructions from the Audit Committee and Board of Directors. The Audit Office would also immediately report to independent directors should extraordinary circumstances or a significant incident occur. No extraordinary circumstances or significant events occurred in 2024. There is good communication between independent directors and internal auditors.

(2) CMP has established an Audit Committee, composed of all independent directors. CMP's CPAs report on the results of their review (audit) of CMP's quarterly (annual) financial statements at an Audit Committee meeting each quarter, as well as communicate other required information pursuant to law. Should extraordinary circumstances or a significant incident occur, CPAs shall also immediately report to the Audit Committee. There is good communication between independent directors and CPAs.

(3) Topics discussed between independent directors and the chief internal auditor and CPAs in 2024 are as follows in the table below:

- Communication meeting between the Audit Committee, accountants, and corporate governance units

Meeting number	Meeting date	Topics discussed with CPAs	Opinions from all independent directors	CMP response to opinions expressed by independent directors
First Audit Committee meeting	2024.03.12	• Key audit items and audit findings for the 2023 individual/consolidated financial statements. (Separate meeting). • Updates to important accounting standards or interpretation letters, securities regulations, and tax laws. • ESG-related issues. • Recent major internal control deficiencies and reminders of the competent authorities proposed during inspections of listed (emerging) OTC companies. • Communication of the CAP firm's quality management system.	• Raised questions and discussions. • Request that CMP note the reminders provided by accountants.	• Accountants have responded to the questions raised by independent directors. • CMP has implemented the recommendations proposed by the independent directors.
Second Audit Committee meeting	2024.05.07	• Findings reported in the audit of the consolidated financial report for the first quarter of 2024. (Separate meeting). • Updates to important accounting standards or interpretation letters, securities regulations, and tax laws. • ESG-related issues.	• Raised questions and discussions. • Request that CMP note the reminders provided by accountants.	• Accountants have responded to the questions raised by independent directors. • CMP has implemented the recommendations proposed by the independent directors.
Third Audit Committee meeting	2024.08.09	• Findings reported in the audit of the consolidated financial report for the second quarter of 2024. (Separate meeting). • Updates to important accounting standards or interpretation letters, securities regulations, and tax laws. • Plan for adopting the IFRS Sustainability Disclosure Standards.	• Raised questions and discussions. • Request that CMP note the reminders provided by accountants.	• Accountants have responded to the questions raised by independent directors. • CMP has implemented the recommendations proposed by the independent directors.
Fourth Audit Committee meeting	2024.11.11	• Findings reported in the audit of the consolidated financial report for the third quarter of 2024. (Separate meeting).	• Raised questions and discussions.	• Accountants have responded to the questions raised by

Meeting number	Meeting date	Topics discussed with CPAs	Opinions from all independent directors	CMP response to opinions expressed by independent directors
		• Updates of important regulations on securities.		independent directors.

- Communication meetings between independent directors and internal auditors

➤ Audit Committee

Meeting number	Meeting date	Topics discussed with chief internal auditor	Opinions from all independent directors	CMP response to opinions expressed by independent directors
First Audit Committee meeting	2024.03.12	• Report on the ten major audit items for CMP in the fourth quarter of 2023 (separate meeting).	• Understood.	-
		• Report on the implementation of the audit plan for CMP in the fourth quarter of 2023 (separate meeting).	• Understood.	-
		• Review of CMP's 2023 Statement on Internal Control.	• Approved by all independent directors in attendance	-
		• Review of amendments to CMP's internal controls systems and internal audit enforcement rules.	• Approved by all independent directors in attendance	-
Second Audit Committee meeting	2024.05.07	• Report on the ten major audit items for CMP in the first quarter of 2024 (separate meeting).	• Understood.	-
		• Report on the implementation of the audit plan for CMP in the first quarter of 2024 (separate meeting).	• Understood.	-
		• Review of amendments to CMP's internal controls systems and internal audit enforcement rules.	• The Company recommends an adjustment of the internal control system and internal audit implementation details of the "Salary Cycle-Employee Benefits Operating Procedures". • Amended contents approved by all	• CMP has implemented the recommendations.

			independent directors in attendance.	
Third Audit Committee meeting	2024.08.09	• Report on the ten major audit items for CMP in the second quarter of 2024 (separate meeting).	• Understood.	-
		• Report on the implementation of the audit plan for CMP in the second quarter of 2024 (separate meeting).	• Understood.	-
		• Review of amendments to CMP's internal controls systems and internal audit enforcement rules.	• Approved by all independent directors in attendance	-
Fourth Audit Committee meeting	2024.11.11	• Report on the ten major audit items for CMP in the third quarter of 2024 (separate meeting).	• Understood.	-
		• Report on the implementation of the audit plan for CMP in the third quarter of 2024 (separate meeting).	• Understood.	-
		• Review of CMP's 2025 audit plan.	• Approved by all independent directors in attendance	-

All matters above have been reviewed or audited by the Audit Committee, and no independent directors in attendance have raised any objections.

➤ Board of Directors

Meeting number	Meeting date	Topics discussed with chief internal auditor	Opinions from all independent directors	CMP response to opinions expressed by independent directors
First BOD meeting	2024.03.14	• Report on the implementation of the audit plan in the fourth quarter of 2023.	• Understood.	-
		• Review of CMP's 2023 Statement on Internal Control.	• Approved by all independent directors in attendance	-
		• Review of amendments to CMP's internal controls systems and internal audit enforcement rules.	• Approved by all independent directors in attendance	-
Second BOD meeting	2024.05.09	• Report on the implementation of the audit plan in the first quarter of 2024.	• Understood.	-
		• Review of amendments to CMP's internal controls systems and internal audit enforcement rules.	• Approved by all independent directors in attendance	-
Third BOD meeting	2024.08.13	• Report on the implementation of the audit plan in the second quarter of 2024.	• Understood.	-
		• Review of amendments to CMP's internal controls systems and internal audit enforcement rules.	• Approved by all independent directors in attendance	-
Fourth BOD meeting	2024.11.13	• Report on the implementation of the audit plan in the third quarter of 2024.	• Understood.	-
		• Review of amendments to CMP's internal controls systems and internal audit enforcement rules.	• Approved by all independent directors in attendance	-

(III) Implementation of corporate governance, deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating:

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
I. Does the Company establish and disclose its corporate governance principles pursuant to the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		CMP has established the Corporate Governance Code of Practice for China Metal Products Co., Ltd. after referencing the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies. The sixth amendment to these Principles were passed through a Board of Director's resolution on November 7, 2023, and disclosed on the corporate governance section of the CMP website, as well as on the Market Observation Post System.	No deviations
II. Shareholding structure and shareholders' rights				
(I) Has the Company established internal operating procedures to address shareholder suggestions, questions, disputes, and litigation, and have measures been implemented pursuant to these procedures?	V		(I) CMP has handled these matters pursuant to the Protection of Shareholder Rights and Interests chapter provided in the Corporate Governance Code of Practice. We have established roles for spokesperson and deputy spokesperson, and established a Head Office, assigning dedicated employees to respond to shareholder suggestions or address disputes.	No deviations
(II) Does the Company possess a list of major shareholders, and a list of the ultimate beneficial owners of these major shareholders?	V		(II) 1. CMP's shareholder services agency possesses a list of shareholders, where major shareholders and their ultimate beneficial owners are listed. 2. Pursuant to Article 25 of the Securities and Exchange Act, CMP reports changes to the shareholdings of company insiders, including directors, managers, and major shareholders holding more than 10% of CMP's shares, each month to the Market Observation Post System designated by the Securities and Futures Bureau.	No deviations
(III) Has the Company established and implemented risk management measures	V		(III) CMP has established rules for managing related party transactions, endorsements and guarantees, and loan provisions to our affiliates. Additionally, we have established our Rules for Supervising and Managing	No deviations

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
and a firewall system for interactions with its affiliates?			Subsidiaries based on the Regulations Governing Establishment of Internal Control Systems by Public Companies published by the FSC, implementing a mechanism for managing subsidiary risks.	
(IV) Has the Company established internal regulations prohibiting company insiders from using information not publicly disclosed to the market to trade securities?	V		(IV) CMP has established Insider Trading Prevention Rules, the Guidelines for the Adoption of Codes of Ethical Conduct, and a set of Procedures for Ethical Management and Guidelines for Conduct, requiring that CMP's directors, managers, and employees recuse themselves in the event of a conflict of interest with their job duties. Additionally, these insiders are prohibited from revealing undisclosed information that they become aware of as part of their job duties or due to controlling interests in other parties, in order to prevent committing insider trading. 1. CMP has also established a set of Corporate Governance Code of Practice based on the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, clearly stipulating that "... company insiders are restricted from conducting stock transactions beginning on the day where they learn of information contained in CMP's financial report, or other information on CMP's business information. These measures include (without limitation) restrictions on directors conducting any stock transactions during the restriction period beginning thirty days before the annual financial report, and fifteen days before the publication of a quarterly financial report." Before the period described above, CMP shall notify company insiders by email of the stock transaction restriction period before the financial statements are published, reminding insiders that they are prohibited from trading CMP shares during this period. Implementation of restriction period before the publication of the financial report on CMP share transactions by insiders for 2024:	No deviations

Assessment items	Implementation status					Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating		
	Yes	No	Brief description					
			Financial report period	Date of notification provided to insiders	Date of Board of Director’s meeting and announcement	Restriction period		
			2023 Financial Report	2024/02/06	2024/03/14	2024/02/13~2024/03/14		
			Financial report for first quarter of 2024	2024/04/22	2024/05/09	2024/04/24~2024/05/09		
			Financial report for second quarter of 2024	2024/07/24	2024/08/13	2024/07/29~2024/08/13		
			Financial report for third quarter of 2024	2024/10/25	2024/11/13	2024/10/29~2024/11/13		
			Precautionary measures implemented: As a precaution, the corporate governance unit sends out an email in advance to notify relevant insiders (including but not limited to directors) that they are prohibited from trading CMP shares during the restriction period. 2. In May, June, and October 2024, CMP held one session each month of the “Case Analysis on Violations of the Integrity Policy” awareness courses for employees. A total of 47 participants attended.					
III. Composition and responsibilities of the Board of Directors								
(I) Has the Board of Directors proposed and implemented diversity	V		(I) 1. CMP has established a set of Corporate Governance Code of Practice, and diversity policies and specific management goals have been proposed and implemented					No deviations

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
policies and specific management goals?			pursuant to Article 20, paragraph 3 of the Corporate Governance Code of Practice and in consideration of Board of Director's diversity. Please refer to Section One Information on Directors, President, Vice Presidents, Assistant Vice Presidents, and Heads of Divisions, Departments, and Branch Offices, part four Diversity and independence of the Board of Directors provided in Chapter Two Corporate Governance Report of this Annual Report for reference. 2. The diversity policies proposed for the Board of Director's composition have been disclosed on the corporate governance section of the CMP website, and on the Market Observation Post System.	
(II) Apart from establishing the Remuneration Committee and Audit Committee as required by law, has the Company voluntarily established other functional committees?		V	(II) In addition to the Audit Committee and Remuneration Committee, CMP has not currently established any other functional committees.	Other functional committees shall be established if required by CMP's future business operations or scale.
(III) Has the Company established Board of Directors Performance Evaluation Guidelines and other evaluation methods? Does it conduct regular performance evaluations each year, and are the results of these evaluations submitted to the Board of Directors,	V		(III) 1. CMP's Board of Directors has approved the establishment of Regulations Governing Performance Evaluation for the Board of Directors on May 10, 2016, and the most recent amendments to these Regulations have been approved by the Board of Directors on March 14, 2024. 2. CMP has already in January 2025 completed performance evaluations for the entire Board of Directors, all individual directors, and all functional committees for their performance during the period January 1, 2024 to December 31, 2024 pursuant to our Regulations	No deviations

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating						
	Yes	No	Brief description							
and used as a reference for determining compensation provided to individual directors, as well as for determining whether the director is re-nominated?			Governing Performance Evaluation for the Board of Directors. The methods of evaluation adopted included internal self-evaluations for the Board of Directors and functional committee, and self-evaluations of each director. Evaluation results have been reported to the Board of Directors on March 10, 2025. CMP’s criteria for evaluating the performance of the Board of Directors includes the following five major aspects: (1) Participation in business operation. (2) Improvement of the quality of the Board of Directors’ decision making. (3) Board composition and structure. (4) Directors’ election and continuing education. (5) Internal control. CMP’s criteria for evaluating the performance of individual board members includes the following six major aspects: (1) Control over company goals and tasks. (2) Awareness of director's roles and responsibilities. (3) Participation in business operation. (4) Management and communication of internal relations. (5) Directors' expertise and continuing education. (6) Internal control. Important evaluation items and their weight in CMP’s Board of Director’s members performance evaluation (six major aspects): <table><tr><th>Evaluation aspect</th><th>Weight</th><th>Detail</th></tr><tr><td>Control over company goals and tasks</td><td>12%</td><td>Understand the unique characteristics and risks of CMP’s (the Group’s) industries, as well as the strategic goals (including financial and non-financial goals) for each stage. Recognition and approval of CMP’s core values of diligence,</td></tr></table>	Evaluation aspect	Weight	Detail	Control over company goals and tasks	12%	Understand the unique characteristics and risks of CMP’s (the Group’s) industries, as well as the strategic goals (including financial and non-financial goals) for each stage. Recognition and approval of CMP’s core values of diligence,	
Evaluation aspect	Weight	Detail								
Control over company goals and tasks	12%	Understand the unique characteristics and risks of CMP’s (the Group’s) industries, as well as the strategic goals (including financial and non-financial goals) for each stage. Recognition and approval of CMP’s core values of diligence,								

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
			Management and communication of internal relations	12% Maintain good interactions with the CMP management team, good communications with other directors, and sufficiently communicate and interact with CPAs during meetings (including Audit Committee and Board of Director's meetings).
			Directors' expertise and continuing education	14% Possess the business, legal, financial, or company business operations expertise required for Board of Directors decision-making and implementing these decisions. Additionally, has the director participated in continuing education and continued to absorb new knowledge as required by law, applying this knowledge to corporate sustainability (ESG) development activities.
			Internal control	12% Has the director has recused themselves when required to do so due to a conflict of interest. Has the director understood CMP (the Group's) accounting systems, financial condition and financial report, and audit report and follow-up on audit issues? Have they also monitored and evaluated how these matters have been implemented, or followed up on?
			CMP's functional committee performance evaluation items include the following five major aspects: (1) Participation in business operation. (2) Understanding of functional committee responsibilities.	

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
			(3) Improving the quality of committee decisions. (4) Composition and selection of members. (5) Internal control. CMP's Head Office is the overall executive unit, and the Board of Directors and each functional committee are administrative units responsible for evaluating the executive unit. The Head Office records down evaluation results after collecting together all data, and submits these evaluation results to the Board of Directors for discussion and improvement. The results of the CMP Board of Directors performance evaluation shall be used as a reference when selecting and nominating directors. Pursuant to the CMP's Remuneration Policy for Directors, Remuneration Committee Members, Audit Committee Members, and Managers, the performance evaluation results for individual directors shall be used as a reference and basis for determining their individual salary and remuneration. After completing the evaluations described above, the 2024 results indicate that CMP's Board of Directors and functional committees (the Audit Committee and the Remuneration Committee) have operated effectively overall. (For details on the 2024 evaluation results, please refer to Section Three the Board of Directors evaluation section under Corporate Governance Operations under the Corporate Governance Report provided in Chapter Two of this Annual Report.)	

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating						
	Yes	No	Brief description							
(IV)Does the Company regularly evaluate the independence of its CPAs?	V		(IV) CMP’s Audit Committee evaluates the independence and competency of our CPAs every year. Apart from requiring CPAs to provide a Statement of Independence and Audit Quality Indicators (AQIs), an evaluation across the five major dimensions of Professionalism, Independence, Quality Control, Monitoring, and Innovation and 13 AQI items provided in the AQI Disclosure Framework is conducted. Apart from confirming that the accountant has no other financial or business relationship with CMP apart from receiving fees paid for verification or financial tax services, the accountant’s family members shall also not violate independence requirements. Based on the AQI indicators, CMP also confirms that the CPA and their affiliated firm have received more training and boasts a superior turnover rate compared to their peers, and also that they have adopted use of digital audit tools in order to improve audit quality. Independence and competency evaluation results for the most recent year has been discussed and approved by the Audit Committee on March 06, 2025, and reported to the Board of Directors on March 10, which approved through a resolution to appoint KPMG Taiwan accountants ZOU, Yi Yun and HAN, Yi Lien for the first quarter of 2025. Accountant independence and competency evaluation standards: <table><tr><th>Assessment items</th><th>Assessment results</th><th>Have independence and competency requirements been met</th></tr><tr><td>1.Does the appointed accountant have a direct or indirect financial interest in the Company?</td><td>No</td><td>Yes</td></tr></table>	Assessment items	Assessment results	Have independence and competency requirements been met	1.Does the appointed accountant have a direct or indirect financial interest in the Company?	No	Yes	No deviations
Assessment items	Assessment results	Have independence and competency requirements been met								
1.Does the appointed accountant have a direct or indirect financial interest in the Company?	No	Yes								

Assessment items	Implementation status					Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description			
			2.Has the accountant obtained financing or endorsement guarantees from the Company?	No	Yes	
			3.Does the appointed accountant have a close business relationship and potential employment relationship with the Company?	No	Yes	
			4.Does the appointed accountant currently serve, or has served in the past two years, as the Company’s director, manager, or in some other role at the Company where they had a significant impact on the audit?	No	Yes	
			5.Has the appointed accountant provided non-audit services to the Company that may affect their audit work?	No	Yes	

Assessment items	Implementation status					Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description			
			6.Does the appointed accountant holds share in the Company?	No	Yes	
			7.Does there exist any relationship between the accountant and the Company that may lead to inappropriate bias?	No	Yes	
			8.Is the appointed accountant a direct blood relative, relative by marriage, or second degree blood relative of the Company’s person in charge or manager?	No	Yes	
			9.Has the accountant served as the chief accountant responsible for auditing the Company’s financial statements for more than 7 years?	No	Yes	
			10.Has an evaluation based on audit quality indicators (AQIs) been conducted on	Yes	Yes	

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
			the appointed accountant?	
IV. Has the TWSE/TPEX listed company assigned an appropriate number of qualified corporate governance employees and a corporate governance officer responsible for handling corporate governance matters (including, without limitation, providing directors and supervisors with the	V		On December 15, 2022, the Board of Directors passed a resolution to reassign the corporate governance officer role, with Manager FENG, Man-Ni from the CMP Head Office Legal Department to serve as the CMP corporate governance officer from that date onwards. Miss Feng, Man-Ni has more than three years of experience serving in a managerial position in legal affairs at publicly-listed companies, and meets the criteria for a corporate governance officer as stipulated in Article 23 of the Regulations Governing Appointment of and Exercise of Powers by the Board of Directors of a Publicly-Listed Company. Please see Note 1 for more information on continuing education provided for the corporate governance officer in 2024.	No deviations

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
information required for their business responsibilities, assisting directors and supervisors in complying with laws and regulations, handling matters related to the board of directors meetings and shareholders' meetings pursuant to law, and preparing meeting minutes for Board of Directors meetings and the Annual General Meeting.)			CMP has on March 10, 2025 reported to the Board of Directors on our key corporate governance operations for 2024. In addition to establishing a corporate governance officer role for supervising corporate governance matters, CMP has also implemented matters related to the Board of Directors, Annual General Meeting, and corporate governance based on the responsibilities of the Head Office. In 2024, CMP's key corporate governance operations are as follows: 1、Assist in the convening of Board of Directors meetings, Audit Committee meetings, and the Annual General Meeting. Announce any important resolutions after each meeting, ensuring that important information is accurately disclosed and that investors are fairly informed on trading information. 2、Create a draft agenda for Board of Directors and Audit Committee meetings, and inform directors of this agenda seven days in advance. Assist in providing directors with information on the meeting agenda, remind directors that they would need to recuse themselves ahead of time if necessary due to a conflict of interest, and complete meeting minutes within twenty days of the meeting taking place. 3、Register Board of Directors meeting dates in advance pursuant to law, and prepare meeting notifications, the meeting procedures manual, meeting minutes, and the annual report for the Annual General Meeting within the deadlines required by law, submitting the annual report before the deadline required by law. 4、Renew liability insurance for directors, supervisors, and key employees. 5、Convene communications meetings between accountants, independent directors, and the chief internal auditor when necessary, implementing internal control systems. 6、Implement corporate governance matters, complete the	

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
			annual performance evaluations for the overall Board of Directors, individual Board of Directors members, and functional committees pursuant to the CMP Regulations Governing Performance Evaluation for the Board of Directors. 7、Complete corporate governance self-evaluation 8、Using the Regulations Governing Appointment of and Exercise of Powers by the Board of Directors of a Publicly-Listed Company as a reference, assist directors in registering for continuing education courses for directors. In 2024, all directors have completed their continuing education (at least six hours for reappointed directors), meeting legal requirements. 9、Assisting directors in complying with laws and regulations. 10、Providing directors with the information they need to carry out their duties.	
V. Has the Company established channels for communicating with stakeholders (including but not limited to shareholders, employees, customers, and suppliers), set up a dedicated stakeholder area on the Company website, as well as responded appropriately to important corporate social responsibility issues of concern to stakeholders?	V		The CMP has communicated with stakeholders through various different channels, and disclosed the results of these communications as well as the response provided by CMP in the Sustainability Report, in the chapter on stakeholder communications provided under the management of sustainability issues section. At the same time, we have established an ESG sustainability section on the CMP official website for stakeholders to browse and provide feedback. CMP has reported on these stakeholder communications matters to the Board of Directors on May 09, 2024. The issues of concern to stakeholders, stakeholder communication channels, and response methods/frequency are detailed in the table below:	No deviations

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating		
	Yes	No	Brief description			
			Stakeholders	Issues of concern	Communication channels and response methods/frequency	
			Shareholders & Investors	●Economic Performance ●Climate change and carbon management ●Products Services and R&D and Innovation ●Occupational Health and Safety ●Supplier Management	●Contact Person: Spokesperson Mr. CHEN, Hung Yi's E-mail: ir@cmp.com.tw ●Annual Meeting of Shareholders (Annually) ●Invitation to attend investment conferences, where CMP’s business operations are explained (At least twice a year) ●Immediate announcements of material information (When necessary) ●Provide an email address and contact number for the CMP spokesperson on the CMP website, establishing a smooth channel of communication between investors and CMP.	
			Customers	●Supplier Management ●Customer Service ●Products Services and R&D and Innovation ●Occupational Health and Safety ●Sustainable Development Strategy	●Contact Person: Spokesperson Mr. CHEN, Hung Yi's E-mail: ir@cmp.com.tw ●Customer Satisfaction Survey (Monthly & Semiannually) ●Telephone, Electronic Communications, and Mail (Real-time) ●Inspection (Annually)	

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating		
	Yes	No	Brief description			
			Suppliers	●Supplier Management ●Products Services and R&D and Innovation ●Customer Service ●Occupational Health and Safety ●Human Rights and Equality	●Contact Person: Spokesperson Mr. CHEN, Hung Yi's E-mail: ir@cmp.com.tw ●Supplier Conference (Annually) ●On-site Inspection (In accordance with annual plan) ●Letters (Monthly) ●Meetings and Interviews (When necessary) ●Telephone, Electronic Communications, and Mail (Real-time)	
			Employees	●Employee Care ●Sustainable Development Strategy ●Circular economy ●Talent Development and Education ●Customer Service	●Contact Person: Human Resources Department supervisor E-Mail: hr@cmp.com.tw ●Family Day (Annually) ●Performance Review (Monthly & Semiannually) ●Labor/Management Meetings (Quarterly) ●Monthly Assembly (Monthly) ●E-Newsletter (Monthly) ●Employee Suggestion Box, and Grievance Mechanism (When necessary) ●Courses on soft skills including physical and mental health, movie viewings, and visits (When necessary)	
			Government	●Sustainable Development Strategy ●Risk management	●Submission of Reports (Monthly) ●Material Information (At least twice per month)	

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating		
	Yes	No	Brief description			
				●Employee Care ●Occupational Health and Safety ●Waste Management	●Letter from Authorities (At least once per month) ●Telephone and Electronic Communications (When necessary) ●Interviews (Quarterly) ●On-site Audit by Authorities (When necessary) ●Meetings (When necessary)	
			Community Members	●Community Co-Prosperity ●Climate change and carbon management ●Waste Management ●Risk management ●Water Resource Management	●Volunteer Activities (Weekly) ●Office Visits (1 to 2 times per year) ●Activity Participation (2 to 3 times per year)	
			Media	●Sustainable Development Strategy ●Talent Development and Education ●Occupational Health and Safety ●Supplier Management ●Products Services and R&D and Innovation	●Interviews (4 times per year) ●Telephone or Electronic Communications (Real-time)	
VI. Has the Company hired a	V		CMP has hired the shareholder services department of KGI			No deviations

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
professional shareholder services agency to handle matters related to the Annual General Meeting?			Securities Co. Ltd. to handle shareholder services matters.	
VII. Information disclosure				
(I) Has the Company established a website for disclosing financial, business, and corporate governance information?	V		(I) CMP has created a website at http://www.cmp.com.tw . The website provides financial, business, and other information, and we have assigned employees to be responsible for maintaining and updating information on the website.	No deviations
(II) Has the Company adopted other methods for disclosing information (such as establishing an English-language website, assigning dedicated employees for collecting and disclosing company information, implementing a spokesperson system, or posting the proceedings of investor conferences on its website)?	V		(II) 1. CMP convenes or sends out invitations to attend investor conferences when necessary, disclosing related information on the CMP website or through an announcement on the Market Observation Post System. 2. Regarding the disclosure of corporate governance information, CMP has already disclosed important company information, financial information, Annual General Meeting and share dividend distribution information, internal audit organization and operations information, and our Articles of Incorporation on the CMP website, available for investors to access. 3. CMP has established a company website in Chinese and English, and has assigned employees responsible for collecting related information. All of CMP's important external announcements are made through the spokesperson, and the presentation files for CMP's investor conferences are posted on the CMP website, available for public access.	No deviations
(III) Has the Company published and submitted its annual financial reports within two months of the end of the fiscal year, and published and		V	(III) CMP currently publishes and submits our Annual Report, quarterly financial reports, and monthly business reports pursuant to regulatory deadlines.	In the future, these reports shall be published in advance based on actual

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
submitted its financial reports for the first, second, and third quarter, as well as monthly reports on its business operations, in advance before the regulatory deadline?				business conditions.
VIII.Does the Company wish to offer any other important information helpful for understanding its corporate governance operations (including without limitation employee rights, employee care, investor relations, supplier relations, stakeholder rights, continuing education for directors and supervisors, implementation of risk management policies and risk measurement standards, implementation of customer policies, and liability insurance purchased by the Company for its directors and supervisors)?	V		1、Employee rights and interests: CMP has established employee benefits measures, retirement systems, continuing education courses, and other employee rights measures pursuant to the Labor Standards Act. Please refer to Section Five, Labor/Management Relations of Chapter Five, Operations Overview of this Annual Report for reference. 2、Employee care: CMP has established an Employee Welfare Committee, and regularly allocates part of our profit surplus as employee benefit funds to take care of employee well-being. 3、Investor relations: CMP attaches great importance to the rights and interests of investors, and we immediately announce investor information on the Market Observation Post System in compliance with the law. 4、Supplier relations: Handled pursuant to CMP's operating regulations. Suppliers are regularly evaluated each year, and supplier information is updated and verified when necessary. We perform our contract obligations with the suppliers we work with, in order to protect the legal rights and interests of both parties. 5、Rights of Stakeholders: The CMP has communicated with stakeholders through various different channels, and disclosed the results of these communications as well as the response provided by CMP in the Sustainability Report, in the chapter on stakeholder communications provided under the sustainability management section. At the same time, we have established an ESG sustainability section on the CMP official website for stakeholders to	No deviations

Assessment items	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No	Brief description	
			browse and provide feedback. 6、Please refer to Note 2 for more information on the continuing education provided for CMP directors in 2024. 7、Implementation of CMP's risk management policies and risk measurement standards: CMP's major operational policies, investment projects, endorsement guarantees, funding loans, bank financing, and other major proposals have been evaluated by the appropriate responsible department, and implemented through a Board of Directors resolution. The Audit Office prepares and implements the audit plan for the year based on the results of risk assessments, in order to implement supervision mechanisms and carry out risk management. 8、Implementation of policies to protect consumers or customers: The Metal Manufacturing Division is strictly dedicated to quality, and has been recognized by customers for many years. The Division has been awarded the best supplier award multiple times, by various different customers. Additionally, CMP and our subsidiaries have established and implemented procedures for handling customer complaints. The Lifestyle Innovation Division has established a consumer rights complaint hotline to safeguard consumer rights. 9、Liability insurance purchased by CMP for directors: The Company has purchased liability insurance for directors. 10、Please refer to Note 3 for more details on the continuing education and training on corporate governance attended by CMP managers in 2024. 11、Procedures for handling material inside information: CMP has established a set of Procedures for Handling Material Inside Information, and disclosed these Procedures on the CMP website. All CMP departments and employees are required to comply with these Procedures, and related laws and regulations, when handling matters involving potentially material information and material information disclosure.	

Assessment items	Implementation status		Brief description	Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating
	Yes	No		
IX. Please describe the improvements already made and the items and measures prioritized for improvement with regard to the corporate governance evaluation results issued by the Corporate Governance Center of the Taiwan Stock Exchange Corporation in the most recent year.				
1.CMP's new scores in the 2024 corporate governance evaluation:				
No.	Evaluation metrics			
4.24	Has the sustainability report prepared by the company been submitted to the board of directors for approval?			
2. Corporate governance evaluation items that CMP shall prioritize making improvements for in the future: CMP shall continue to evaluate and consider possible improvement plans for items where scores have not been obtained.				

Note 1: Continuing education for CMPs Chief Corporate Governance Officer in 2024

Name	Training date		Training hours	Organizer	Course title
	Start date	End date			
FENG, Man Ni	2024.03.13	2024.03.13	3	Deloitte, Taiwan	Innovative Applications and Challenges of AI Technology in Legal Affairs
	2024.04.09	2024.04.09	3	Taiwan Institute of Directors	Compulsory Course for Enterprises! Examples of Common Business Law Misunderstandings
	2024.07.26	2024.07.26	3	Taipei Bar Association	Professional Course on ESG and Corporate Integrity
	2024.08.23	2024.08.23	3	Taipei Bar Association	Professional Course on ESG and Corporate Human Rights Due Diligence
	2024.09.25	2024.09.25	1.6	CMP internal courses	Basic Information Security Awareness Course
	2024.09.27	2024.09.27	3	Taipei Bar Association	Professional Course on "Sustainability Reporting Status and Trends"
	2024.12.17	2024.12.17	3	Taipei Bar Association	2024 Corporate Governance Forum: New Challenges for Corporate Governance Officers
	2024.12.20	2024.12.20	2	CMP internal courses	[Mandatory courses for employees] Prevention of Sexual Harassment and Unlawful Infringement in the Workplace
	2024.12.23	2024.12.23	6	CMP internal courses	CMP Group Conference for Sharing Financial and Accounting Information - Part 4 Legal Responsibilities of Accounting Personnel

Note 2: Participation of CMPs Board of Directors in continuing education in 2024

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
Chairperson/ Corporate Director Representative	LIN, Ting Fung	2024.01.23	2024.01.23	3	Taiwan Institute of Directors	Benchmarking - Learn from the International Leaders for Rapid Growth
		2024.03.20	2024.03.20	3	Taiwan Institute of Directors	Overseas Expansion: Growth in Asia with Case Study of Korean Corporate Competition and Cooperation
		2024.09.30	2024.09.30	3	Taiwan Stock Exchange	Strengthening Taiwan Capital Market Summit
Corporate Director Representative	CHENG, Wu Cheh	2024.10.25	2024.10.25	3	Securities & Futures Institute	Artificial Intelligence Explosion: Chatbot ChatGPT's Technical Development and Application Opportunities
		2024.12.04	2024.12.04	3	Securities & Futures Institute	How Directors and Supervisors with No Accounting Background Review Financial Reports
Director	TSAO, Ming Hong	2024.08.16	2024.08.16	3	Taiwan Corporate Governance Association	Data Center Evolution: Development of Silicon Photonics and Artificial Intelligence Servers
		2024.08.23	2024.08.23	3	Taiwan Corporate Governance Association	Prevention of Labor Disputes and Corporate Governance
Director	WU, Shu Chuan	2024.10.28	2024.10.28	3	Taipei Foundation of Finance	Corporate Governance - Generative AI Industry Development Trends
		2024.11.05	2024.11.05	3	Taiwan Corporate Governance Association	Creating a Roadmap for Corporate Sustainability
Director	HO, Pei Fen	2024.10.28	2024.10.28	3	Taipei Foundation of Finance	Corporate Governance - Generative AI Industry Development Trends
		2024.11.22	2024.11.22	3	Taiwan Project Management Association	Enterprise Digital Transformation Case Studies
Director	HO, Cheng Yu,	2024.10.17	2024.10.17	3	Securities & Futures Institute	Corporate Governance Trends and Sustainable Development of Companies
		2024.12.24	2024.12.24	3	Taiwan Corporate	Net-zero Pathway with

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
					Governance Association	Unlimited Business Opportunities - Strategic Analysis from an Industry Perspective
Independent Director	LIN, Jung Chuen	2024.04.10	2024.04.10	3	Taiwan Institute of Directors	Steering the course of Corporate Wisdom and Leading the Way with Corporate Governance
		2024.04.19	2024.04.19	3	Taiwan Academy of Banking and Finance	Corporate Governance Forum
		2024.07.03	2024.07.03	6	Taiwan Stock Exchange	2024 Cathay Sustainable Finance and Climate Change Summit
		2024.08.01	2024.08.01	3	Taiwan Corporate Governance Association	Analysis of Tax Issues of Common Investment Structures in Southeast Asia
		2024.09.24	2024.09.24	3	Taiwan Corporate Governance Association	How Enterprises Innovate and Attain Profitability in the Digital Economy
		2024.09.27	2024.09.27	3	Taiwan Academy of Banking and Finance	Corporate Governance Forum
		2024.11.29	2024.11.29	3	Securities & Futures Institute	2024 Insider Equity Transaction Legal Compliance Awareness Briefing
Independent Director	LIN, Chien Yuan	2024.04.26	2024.04.26	3	Taiwan Corporate Governance Association	Understand Financial Statements - Lesson for Directors and Supervisors without Financial Backgrounds
		2024.07.09	2024.07.09	3	Taiwan Corporate Governance Association	Strategy and Use of Tools in Enterprise Employee Rewards
Independent Director	WU, Yu Hsueh	2024.04.19	2024.04.19	3	Corporate Operating and Sustainable Development Association	Independent Directors and Functional Committees
		2024.07.30	2024.07.30	1	Taiwan Corporate Governance Association	Vision and Trends of ESG Assessment
		2024.08.02	2024.08.02	3	Taiwan Independent Director Association	2024 Elite Independent Director Training Institute - Advanced Course "Family Business Succession and Tax Planning"
		2024.08.13	2024.08.13	3	Taiwan Independent	Latest Trends and Case Analysis

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
					Director Association	of Money Laundering Prevention and Fraud Prevention (Including Introduction to Relevant Regulations and Penalty Cases of US BSA/AML)

Note 3: Continuing education and training courses on corporate governance attended by CMP managers in 2024: CMP's director HO, Cheng Yu and the corporate governance officer FENG, Man Ni are also CMP managers. Therefore, information on manager participation in continuing education and training on corporation governance-related courses have already been disclosed in the table above, Continuing Education Provided for the CMP Corporate Governance Officer in 2024 and Continuing Education Provided for the CMP Directors in 2024.

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
President	MAI, Sheng Wei	2024.01.17	2024.01.17	6.5	CommonWealth Magazine Co., Ltd.	2024 CWEF Winter Forum
		2024.02.21	2024.02.21	4	Deloitte, Taiwan	2024 Deloitte Future Talk: Connecting Innovation and Empowering the Future Summit
		2024.04.23	2024.04.23	4.5	United Daily News Co., Ltd., First Commercial Bank Co., Ltd.	[2024 International Masters Forum] Enterprise Transformation and New Path to Growth
		2024.05.27	2024.05.27	2	Contemporary Law Journal Co., Ltd., Themis Law Magazine Co., Ltd.	Seminar on "ESG and Net Zero Carbon Emissions Implementation and Outlook"
		2024.06.26	2024.06.26	7	Business Today Culture Co., Ltd.	[Taiwan's Great Future] International Summit
		2024.07.17	2024.07.17	6.5	CommonWealth Magazine Co., Ltd.	2024 CWEF Economic Forum - Summer Forum
		2024.09.11	2024.09.11	8	Business Next Media Corp.	[2024 Future Managers Annual Meeting] Full AI: Making Team Ten Times More Productive
		2024.09.12	2024.09.12	3	CommonWealth Magazine Co., Ltd.	Transformation and Growth TGS Works! Press Conference
President	LIN, Ching Yi	2024.02.15	2024.02.15	2	CMP internal courses	Global Economic Outlook Seminar

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
		2024.02.23	2024.02.23	2	Industrial Technology Research Institute	Product Environmental Footprint and Material Flow Cost Analysis
		2024.05.15	2024.05.15	3	Taiwan Foundry Society	Green Casting Label Seminar
		2024.06.05	2024.06.05	3	Panasonic Taiwan	Business Management and Smart Manufacturing Seminar
		2024.06.07	2024.06.08	16	CMP internal courses	Precision Machining Technology Seminar
		2024.06.19	2024.06.19	4	RX Japan Ltd. - Tokyo Automation Forum	(1) DX is an opportunity for the rebirth of manufacturing - Find the key to success (2) Minimizing black boxes and enabling sustainable AI detection (3) Key Points for "Visualization of On-site Knowledge" in Manufacturing (4) Mass Production of Automotive Parts Using AM
		2024.06.20	2024.06.20	4	RX Japan Ltd. - Tokyo Automation Forum	(1) Generative AI examples and problem-solving techniques (2) 3D printing applications (3) From robotics to software technologies (4) Overseas automakers on EV strategies
		2024.08.20	2024.08.20	3	Taiwan Institute of Directors	The Great Challenge of Internationalization: Decoding the Decisions that Led to the Growth of Japanese Companies
		2024.09.03	2024.09.03	3	China Productivity Center	International Forum on Innovation and Inclusive Productivity
		2024.12.05	2024.12.05	2	Chinese Management Association	Seminar on Promoting Corporate ESG Sustainability

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
Senior Assistant Vice President, Corporate Sustainability Office	CHEN, Hung Yi	2024.02.15	2024.02.15	2	CMP internal courses	Global Economic Outlook Seminar
		2024.02.27	2024.02.27	2	Taipei Foundation of Finance	International Financial Reporting Standards (IFRS) S1 and S2 (Online Course)
		2024.03.12	2024.03.12	3	Taipei Foundation of Finance	CDP - Climate Change (Online Course)
		2024.03.19	2024.03.19	3	Taipei Foundation of Finance	CDP - Water Disclosure
		2024.04.23	2024.04.23	3.5	CommonWealth Magazine Co., Ltd.	New Path for ESG Transformation and Growth
		2024.07.16	2024.07.16	3.5	Global Views Commonwealth Publishing Co., Ltd.	Era of Carbon Pricing and Race to Net Zero - Global Views 2024 International Masters Forum
		2024.09.25	2024.09.25	1.6	CMP internal courses	Basic Information Security Awareness Course
		2024.12.16	2024.12.16	1	CMP internal courses	[Mandatory Courses for Supervisors] Prevention of Sexual Harassment and Unlawful Infringement in the Workplace
Assistant Vice President, Metal Manufacturing Division	TSAO, Li Jen	2024.02.15	2024.02.15	2	CMP internal courses	Global Economic Outlook Seminar
		2024.02.23	2024.02.23	2	CMP internal courses	Product Environmental Footprint and Material Flow Cost Analysis
		2024.02.27	2024.02.27	1	CMP internal courses	Concept of Intellectual Property Rights
		2024.03.28	2024.03.28	1	CMP internal courses	Occupation Safety and Health Training
		2024.06.20	2024.06.20	0.5	CMP internal courses	Occupational Safety and Health Committee - On-the-job Training for Members
		2024.08.26	2024.08.26	1	CMP internal courses	[Mandatory Courses for Supervisors] Prevention of Sexual Harassment and Unlawful Infringement in the Workplace
Assistant Vice President,	LEE, Teng Hsu	2024.02.15	2024.02.15	2	CMP internal courses	Global Economic Outlook Seminar

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
Strategic Intelligence Technology Division		2024.03.19	2024.03.19	6	Digitimes Inc.	D Forum 2024 Smart Factory Forum Spring Tour (Taipei): Smart DNA of Future Factories
		2024.05.10	2024.05.10	7.5	Digitimes Inc.	AI Leading the Future Summit: Building Safe, Reliable and Trustworthy Artificial Intelligence (Phase 1)
		2024.10.16	2024.10.16	0.83	CMP internal courses	Future Cybersecurity Challenges for Enterprises in 2023
		2024.10.16	2024.10.16	2	CMP internal courses	Information Security Management System(ISMS), Network Security and Privacy Protection - ISO 27001 & 27701 Standard Introduction and Training
		2024.11.28	2024.11.28	4	CMP internal courses	Advanced Information Security Training - SSDLC
Assistant Vice President, Head Office	HE, Shih Kang	2024.09.09	2024.09.09	2	CMP internal courses	Information Security Management System(ISMS), Network Security and Privacy Protection - ISO 27001 & 27701 Standard Introduction and Training
		2024.09.11	2024.09.11	6	Business Next Media Corp.	[2024 Future Managers Annual Meeting] Full AI: Making Team Ten Times More Productive
		2024.10.09	2024.10.09	2.5	Contemporary Taiwan Development Foundation	Forum on "U.S. Election and World Economy"
		2024.10.21	2024.10.21	4.5	Taiwan Stock Exchange Corporation (TWSE)	2024 Listed Company Business Promotion Conference
Assistant Vice President, Accounting Department of the Head Office	WANG, Pei Chang	2024.02.15	2024.02.15	2	CMP internal courses	Global Economic Outlook Seminar
		2024.06.21	2024.06.28	12	School of Professional Education and Continuing Education, National Taiwan	Artificial Intelligence and Data Science

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
					University	
		2024.09.11	2024.09.11	8	Business Next Media Corp.	[2024 Future Managers Annual Meeting] Full AI: Making Team Ten Times More Productive
		2024.10.01	2024.10.01	2	CMP internal courses	Information Security Management System(ISMS), Network Security and Privacy Protection - ISO 27001 & 27701 Standard Introduction and Training
		2024.10.02	2024.10.02	2	CMP internal courses	Sustainable challenges and opportunities in the high-tech era
		2024.11.28	2024.11.29	12	Accounting Research and Development Foundation in Taiwan	Continuing Education Courses for the Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges
		2024.12.23	2024.12.23	6	CMP internal courses	CMP Group Conference for Sharing Financial and Accounting Information - Part 4 Legal Responsibilities of Accounting Personnel

(IV) The operation status of the Remuneration Committee:

1、Information on Remuneration Committee members

April 19, 2025

April 19, 202

Criteria		Professional qualifications and experience	Independence	Number of other public companies where the committee member also serves as a remuneration committee member
Identity	Name			
Independent Director (Convener)	LIN, Jung Chuen	Previously served as an assistant professor, department chair, and deputy dean in the business administration department of a domestic private university, and as a consultant to the Taiwan Academy of Banking and Finance. He has more than five years of professional work experience as a lecturer in public and private colleges and universities in business-related departments, as well as in business and finance, and required by the CMP's metal manufacturing business operations. He possesses professional skills in business management and business decision-making, and is free of the conditions specified in Article 30 of the Company Act.	The independent director, and the persons related to the independent director, are not serving as directors, supervisors, or employees of CMP or any of its affiliates. They also do not hold any shares in CMP. The independent director is not serving as directors, supervisors, or employees of any company that has a specific relationship with CMP. In the past 2 years, the independent director has not provided any business, legal, financial, or accounting services to CMP or any of its affiliates. Complies with Article 3, paragraph 1 of the <u>Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies</u> , and do not possess any direct or	2

			indirect relationship to CMP.	
Independent Director	LIN, Chien Yuan	Previously served as a professor at the National Taiwan University Graduate Institute of Building and Planning, and deputy mayor of Taipei City. He specialized in development of local industries, and urban and regional planning. He had also served as the chairperson of a well-known domestic fast food company for many years, and has more than five years of work experience required for business, finance, and CMP's metal manufacturing, real estate development, and lifestyle innovation business operations. He possesses experience in the industry as well as expertise in business management and leadership decision-making. He is free of the conditions specified in Article 30 of the Company Act.	The independent director, and the persons related to the independent director, are not serving as directors, supervisors, or employees of CMP or any of its affiliates. They also do not hold any shares in CMP. The independent director is not serving as directors, supervisors, or employees of any company that has a specific relationship with CMP. In the past 2 years, the independent director has not provided any business, legal, financial, or accounting services to CMP or any of its affiliates. Complies with Article 3, paragraph 1 of the <u>Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies</u> , and do not possess any direct or indirect relationship to CMP.	0
Independent Director	WU, Yu Hsueh	Currently the managing attorney of a domestic law firm. He has been	The independent director, and the persons related to the independent director,	1

		practicing law for more than 20 years, and has accumulated experience across many different cases (civil litigation, criminal litigation, and mediation procedures). He has represented many well-known companies in civil and administrative litigation matters, and has also previously served as a member of the National Assembly, the secretary-general of the Taiwan Bar Association, and attended many government agency committee meetings. He served on the first to fourth Gender Equality Committee of the Legislative Yuan, and is a current member of the Taipei City Election Commission, showing his care for society and his proactive participation in public matters. He has more than five years of professional legal work experience, and possesses experience in the industry and expertise in legal affairs. He is free of the conditions specified in Article 30 of the Company	are not serving as directors, supervisors, or employees of CMP or any of its affiliates. They also do not hold any shares in CMP. The independent director is not serving as directors, supervisors, or employees of any company that has a specific relationship with CMP. In the past 2 years, the independent director has not provided any business, legal, financial, or accounting services to CMP or any of its affiliates. Complies with Article 3, paragraph 1 of the <u>Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies</u>, and do not possess any direct or indirect relationship to CMP.	
--	--	--	---	--

		Act.		
--	--	------	--	--

2、Operation of Remuneration Committee

The CMP Remuneration Committee consists of three members.

Term served by members of the fifth committee is: From June 15, 2023 to June 14, 2026. The Remuneration Committee has held 3 meetings (A) in 2024. The qualifications and attendance records for each committee member are as follows:

Position	Name	Physical Attendance(B)	Attendance by Proxy	Physical Attendance Rate (%) (B / A)	Remarks
Member (Convener)	LIN, Jung Chuen	3	0	100%	
Member	LIN, Chien Yuan	3	0	100%	
Member	WU, Yu Hsueh	3	0	100%	

Other information that should be disclosed:

- (1) Should the Board of Directors not adopt or amend any of the suggestions proposed by the Remuneration Committee, provide the date of the Board of Directors meeting, iteration, agenda content, Board of Directors resolution, and how the Company has addressed the suggestions provided by the Remuneration Committee (for example, if the Board of Directors have approved measures more rigorous than those suggested by the Remuneration Committee, the reason for and a description of these different measures should be provided): None.
- (2) Should a Remuneration Committee member express an objecting or reserved opinion on the record or in writing to a Remuneration Committee resolution, provide the date of the Remuneration Committee meeting, iteration, agenda content, opinions expressed by all Committee members, and an explanation of how the opinion of the Committee member was addressed: None.
- (3) Powers of the Remuneration Committee:
 CMP's Remuneration Committee is fully composed of independent directors. The Committee's goal is to implement the spirit of corporate governance, and improve the Company's remuneration system for directors and managers. The Committee's powers include:
 1. Establishing and regularly reviewing CMP's policies, systems, standards, and structure for evaluating director and manager performance, and for determining their remuneration.
 2. Regularly reviewing and adjusting remuneration items and amounts provided for directors and managers.
- (4) The Remuneration Committee regularly reviews and evaluates the remuneration provided to directors and managers.

Proposals discussed by and resolution results of the Remuneration Committee in 2024, and how the Company has responded to the opinions issued by Committee members:

Meeting number	Meeting date	Agenda content	Resolution results	The Company's handling of Remuneration Committee's opinions
First Remuneration Committee meeting	2024.01.29	Proposal One: Proposal on review of CMP's 2023 managers' year-end and performance bonuses.	Approved by all committee members	-
Second Remuneration Committee meeting	2024.03.12	Proposal One: Proposal on planned 2023 CMP employee and director's remuneration amount, and remuneration distribution method.	Approved by all committee members	Submitted to the Board of Directors and approved by all directors in attendance.
		Proposal Two: Proposal on 2023 CMP directors' remuneration amount allocated for individual directors.	Approved by all committee members	Submitted to the Board of Directors and approved by all directors in attendance.
Third Remuneration Committee meeting	2024.08.09	Proposal One: Proposal on CMP manager and employee remuneration allocated for 2023.	Approved by all committee members	Submitted to the Board of Directors and approved by all directors in attendance.

(V) Implementation of sustainable development, deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies, and the reason for such deviations:

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
I. Has the Company established a governance structure for promoting sustainable development, and established a unit fully or partially dedicated to promoting sustainable development? Is this unit led by senior management as authorized by the Board of Directors, and supervised by the Board of Directors?	V		The CMP Group upholds itself to the business philosophy of "Diligence, Integrity, Honesty, Beauty, Kindness, and Sincerity" and is devoted to corporate sustainability practices. In addition to CMP's "Code of Practice for Sustainable Development," "Code of Ethical Corporate Management," "Procedures for Ethical Management and Guidelines for Conduct," and the "Guidelines for the Adoption of Codes of Ethical Conduct" that were approved by the BOD, a Sustainability Development Task Force was formed in accordance with CMP Group's bylaws. Through communication with stakeholders, special project promotions, management system, execution of management approaches, constant reviews and adjustments, and regular reports to the BOD, CMP Group hopes to facilitate prosperity amongst all stakeholders, the environment, and society. The Sustainability Development Task Force is comprised of seven sub-groups of CMP Group: Corporate Governance, Employee Care, Environmental Sustainability, Supply Chain Management, Product Quality Control, Customer Services, and Community Co-prosperity. The Sustainability Development Task Force reports to the	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			BOD semi-annually and is responsible for promoting sustainability and formulating sustainability development policies, regulations, guidelines, and the implementation and operation of said plans. The Task Force has reported to the Board of Directors on May 9, 2024 and December 18, 2024, and the Board of Directors has recognized the achievements of the Task Force in promoting sustainable development in previous years, as well as proposed further suggestion, including on: product carbon footprint issues, how to respond to the EU's carbon tax, and the issue of linking CMP's sustainability policies and strategies to operating performance, setting clear ESG sustainability goals. Please refer to Note 1 and Note 2 for more details on the Sustainability Development Task Force structure chart, and the short, medium, and long-term sustainable development goals for 2024.	
II. Does the Company perform risk assessments for environmental, social, and corporate governance issues relevant to its business activities according to the materiality principle, and devise risk management policies and strategies accordingly?	V		In the face of the rapidly changing external environment, market competition, and internal management challenges, CMP has continued to evaluate both internal and external risks, identify risk categories, and uncover potential risks and opportunities as well as devise risk countermeasures for both our traditional and innovative business industries, allowing us to adapt accordingly at all	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			times. Internally, the Audit Office (AO) monitors over the internal control implementation and is supervised by the independent directors. External risks are evaluated by professionals from all departments, directors, external experts, and together with relevant departments, to formulate strategies and contingency plans. Please refer to Section 3.3, Risk Management of the 2024 Sustainability Report for more information on each risk assessment.	
III. Environmental Issues				
(I) Does the Company have in place an environmental management system suitable for its industry?	V		(I) CMP's raw materials, power consumption, emissions produced during production operations, and final waste disposal are all conducted through multiple environmental health and safety management systems and measures, and an Environmental Health Manual has been established. CMP has implemented an effective monitoring and management system, starting from the beginning of production. CMP has obtained ISO 14001:2015 Environmental Management System certification, valid from January 10, 2023 to January 10, 2026. Led by the top management, an Environmental Protection,	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			Health, and Safety Committee has been established within each factory and is comprised of personnel from production, administrative and environment safety departments. In accordance with the requirements and regulations, the internal audit meetings are convened, and mutual audits between factory with the subject of EHS are also conducted from time to time to track potential or hidden risks for improvement and optimization of subsequent projects, thereby fully implementing the EHS management.	
(II) Is the Company committed to improving energy efficiency and using recycled materials with a lower impact on the environment?	V		(II) With the advancement of production technology, the percentage of raw material used for casting has changed: utilizing less amount of pig iron replaced with reclaimed steel, which our mountains and forests also benefit from. In 2024, 95.54% of which utilized reclaimed steel. The advancement in manufacturing process has effectively enhanced the success rate and yield rate and drastically reduced the foundry returns and energy consumption, thus resulting in a significant increase in the efficiency of energy and resources consumption. The offcut materials at the end of production can be	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			recycled as foundry returns and adding other auxiliary materials to the old sand can be reused. Through the joint effort with suppliers and research institutes, 93% of the waste which comprises of slag, dust, and waste molding sand, are recycled into cement, tile material for further use by industrial cycles. The scrap sand core accounting for 6.46% were refined into the reclaimed sand as much as possible for reuse in the production.	
(III) Has the Company assessed the potential risks and opportunities from climate change facing its current and future operations, and has it implemented measures in response?	V		(III) The CMP Group Metal Manufacturing Division uses electric furnaces to smelt molten iron, and primarily consumes electricity as an energy source. Energy management is therefore an important issue for the Group. Should energy usage and the emissions and waste produced during the production process fail to be properly managed or disposed of, these issues shall negatively impact the environment, and even exacerbate climate change. The potential risks and opportunities identified by CMP Group, and measures implemented in response are as follows: 1、Natural Disaster Frequency and Increasing Intensity: Metal Manufacturing: A contingency plan is	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			available to mitigate the potential risk of personal safety, factory equipment damage and shutdown when extreme climates occur such as high temperature in summer and low temperatures in winter, heavy rainfall, flood, heavy snowfall, and or typhoon. The plan entails procedures to follow on production, logistics, raw materials, wastes, and personnel arrangement. Inspections of equipment and factories are conducted regularly to ensure normal operation. Disaster prevention drills are also carried out to improve emergency responses and minimize potential damage and impacts. The Real estate development Division shall improve their building safety factors, and the Lifestyle Innovation Division has referenced past records of typhoons to create response plans for different natural disasters. 2、Environmental protection policies and public demands shall become stricter in the future, and the difficulty and cost of solid waste disposal will also increase: In order to reduce the environmental impact caused by products and manufacturing	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			processes, to comply with laws and regulations, to meet social expectations, and to align with future trends, we have adopted five major measures (1) Continue to invest in the new materials and technologies R&D to reduce the impact from the source. (2) Based on local regulations and requirements, invest in management equipment and do better than the requirements set by laws. (3) Seek partners to turn the production waste into resources for reuse in the same plant or in another industry. (4) Enhance the overall environmental quality through cross-site environmental, safety and health inspections. (5) Strengthen the communication with stakeholders such as the government's environmental protection units and the residents in the surrounding communities to further mutual understanding. 3、The government's policy for production restriction and energy use restriction due to	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			seasonal factors: (1) Replace energy-consuming equipment and install smart control and other facilities to implement energy management, thereby maximizing energy efficiency through R&D and manufacturing processes. Obtained Energy Management System ISO 50001 certification (Valid from 14 December, 2022 to 14 December, 2025). (2) Ensure continued operations and production through various applications to the government and signing the contract of guaranteed consumption with gas companies when faced with energy consumption restrictions due to seasonal factors. (3) Formulated a shutdown plan that can minimize the impact and negotiated with the local government. (4) Exempted enterprises that have met the requirements of production restrictions for pollution prevention and control in fall and winter.	
(IV) Does the Company take inventory of its greenhouse gas	V		(IV) The greenhouse gas emissions, water usage, total waste produced, and management policies	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
emissions, water consumption, and the amount of waste it has produced for the past two years, and has it implemented policies for reducing greenhouse gas emissions, reducing water usage, and managing other waste products?			of the CMP Metal Manufacturing Division, Suzhou CMS Machinery Co., Ltd. (CMS), CMW (Tianjin) Industry Co., Ltd. (CMW), Suzhou CMB Machinery Co., Ltd. (CMB) and CMI (Wu Han) Precision Machinery Co., Ltd. (CMH) are as follows: 1. Greenhouse gas: CMP Group has conducted a self-inventory of the greenhouse gas emissions reported in the Sustainability Report pursuant to ISO 14064-1 standards. In 2024, total annual GHG emissions amounted to 188,857 metric tons Co₂e, a decrease of 5.63% compared to the 200,128 metric tons Co₂e emitted in 2023. Among these emissions, approximately 3,576 metric tons of CO₂e were Scope One emissions, accounting for 2% of all emissions, and 98% from Scope two emission equivalent to approximately 185,281 metric tons of CO₂e. The total GHG emissions intensity in 2024 decreased by 34.80% compared with the baseline year of 2015. The slightly larger decrease in intensity was due to adjustments to the emissions factor for the China power grid. Emissions information for the previous two years are as follows:	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation												
	Yes	No	Brief description													
			Unit: Metric tons CO₂e <table> <tr> <th>Type</th> <th>2023</th> <th>2024</th> </tr> <tr> <td>Scope 1</td> <td>3,494</td> <td>3,576</td> </tr> <tr> <td>Scope 2</td> <td>196,634</td> <td>185,281</td> </tr> <tr> <td>Total greenhouse gases</td> <td>200,128</td> <td>188,857</td> </tr> </table> Currently, each plant independently hires professional institutions to audit energy consumption and GHG emissions. Apart from reporting to the local authorities, the result of the audits is also used for internal reviews of energy consumption and GHG emissions. CMP Group further plans to hire the same professional institution for all plants to conduct audits based on ISO 14064 standards in the near future. In terms of waste management, CMP Group strives to control the production process and reduce waste generated. Each year, CMP gathers information from waste-producing units to project the total waste produced for the year for internal review purposes. The actual amount of waste generated is also recorded for comparison, and regularly submitted to the government’s regulatory monitoring system. 2. Water Resource Management: Water resources management is also an extremely	Type	2023	2024	Scope 1	3,494	3,576	Scope 2	196,634	185,281	Total greenhouse gases	200,128	188,857	
Type	2023	2024														
Scope 1	3,494	3,576														
Scope 2	196,634	185,281														
Total greenhouse gases	200,128	188,857														

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			important part of environmental and energy resource management. Water consumption in 2024 was 401,744M³, and 478,768 M³ in 2023. In the future, CMP plans to promote rainwater recycling plans in order to replace part of the water used for everyday needs, controlling water consumption. Although we have met out water consumption standards in 2024, we shall still work hard to plan and promote water conservation programs in the future, in order to achieve our goal of reducing water consumption by 1% each year. 3. Waste Management: Currently, waste categorized into general waste and hazardous waste. Hazardous waste is collected and stored in a hazardous waste warehouse and controlled by the Environmental Protection and Safety Department as a restricted area that requires permission for entry. Regardless of hazardous or not, all waste is sorted and disposed of via licensed recycling operators contracted by CMP Group who equipped with GPS tracking, online surveillance, and vehicle accompany to ensure all waste delivered to the correct destination than improper disposal. In 2024, there was no waste shipped offshore. Total waste was 86,226 tons in 2024, a decrease of 3.89% from the 89,721 tons in 2023. With the joint	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation												
	Yes	No	Brief description													
			efforts with suppliers and research institutes, we recycle slag, dust, and waste molding sand, which take up 93% of the waste, and turn them into raw materials for low-strength cement and landscaping permeable bricks for further use in another industry. Cross-industry waste reuse not only strengthens industrial symbiosis but also adds new value to the waste. The scrap sand core accounting for 6.46% were refined into the reclaimed sand as much as possible for reuse in the production. In 2024, the recovery rate of non-hazardous waste was 62.63% with a reuse rate of 37.03%. The rate of non-recoverable and non-reusable waste declined to 0.34%. Wastes of an industrial process can be transformed into the raw materials or nutrients for another. This is the critical step for achieving circular economy: turning waste into resource. The amount of waste produced in the previous two years are as recorded in the table below, split into non-hazardous and hazardous waste: Unit: ton <table><tr><th>Type</th><th>2023</th><th>2024</th></tr><tr><td>Non-hazardous waste</td><td>89,412</td><td>85,909</td></tr><tr><td>Hazardous waste</td><td>309</td><td>317</td></tr><tr><td>Total waste</td><td>89,721</td><td>86,226</td></tr></table>	Type	2023	2024	Non-hazardous waste	89,412	85,909	Hazardous waste	309	317	Total waste	89,721	86,226	
Type	2023	2024														
Non-hazardous waste	89,412	85,909														
Hazardous waste	309	317														
Total waste	89,721	86,226														
IV. Social issues																

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
(I) Has the Company established management policies and procedures pursuant to regulations and international conventions on human rights?	V		(I) CMP complies with all relevant labor laws and regulations, and upholds internationally recognized principles of fundamental labor and human rights, including the United Nations Universal Declaration of Human Rights, the UN Global Compact, and the International Labour Organization (ILO) Conventions. The Company has established the “CMP Human Rights Policy” to protect and promote workplace dignity, ensure a safe and healthy working environment, prevent discrimination, and provide diverse and open channels of communication. CMP is committed to safeguarding the legal rights and interests of its employees, ensuring that no one is subject to differential treatment or any form of discrimination based on gender, race, nationality, age, or religion. The use of forced labor and child labor is strictly prohibited. Key human rights focus areas include: providing a safe and healthy workplace, eliminating unlawful discrimination to ensure equal employment opportunities, prohibiting forced labor, promoting both physical and mental well-being as well as work-life balance, and maintaining inclusive and effective channels for employee communication. All of CMP’s management systems comply with local labor laws. These systems are announced on our internal website for employees to review. Meanwhile, the Grievance Mailbox has been set up and the Audit Office will handle it. There were no violations of human rights, forced labor, or	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation									
	Yes	No	Brief description										
			child labor practices in 2024. To provide a safe and secure working environment, the Company has established the “Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures” and issued the “CMP Written Statement on the Prohibition of Sexual Harassment in the Workplace.” These documents are publicly announced through internal communication channels such as the Employee Information Center (EIC), the Document Management Center, and bulletin boards, and are applicable to employees, dispatched workers, and job applicants alike. In accordance with these measures and the statement, the Company has set up a dedicated complaint mailbox and hotline, which are managed by the Human Resources and Administration Department at the Head Office. CMP Group received 1 report of sexual harassment in 2024. In 2024, a total of 259 hours of digital courses on workplace equality and sexual harassment prevention and 2 sessions on illegal infringement prevention were provided. 1. Ethnicity breakdown of employees <table><tr><th>Type</th><th>Percentage % of all employees</th><th>Percentage % of all managers</th></tr><tr><td>Republic of China national</td><td>68.65%</td><td>100%</td></tr><tr><td>Foreign national</td><td>30.10%</td><td>-</td></tr></table>	Type	Percentage % of all employees	Percentage % of all managers	Republic of China national	68.65%	100%	Foreign national	30.10%	-	
Type	Percentage % of all employees	Percentage % of all managers											
Republic of China national	68.65%	100%											
Foreign national	30.10%	-											

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation													
	Yes	No	Brief description														
			<table><tr><td>Indigenous person</td><td>1.25%</td><td>-</td></tr></table> Note: Statistics are based on the number of employees as of December 31, 2024. 2. Proportion of female employees <table><tr><th>Metrics</th><th>Percentage</th></tr><tr><td>Proportion of all female employees</td><td>28.21%</td></tr><tr><td>Proportion of all female managerial employees</td><td>33.33%</td></tr><tr><td>Proportion of all female entry-level managers (below manager rank)</td><td>34.00%</td></tr><tr><td>Proportion of all female senior managers (Manager rank or higher)</td><td>32.00%</td></tr></table> Note: Statistics are based on the number of employees as of December 31, 2024.	Indigenous person	1.25%	-	Metrics	Percentage	Proportion of all female employees	28.21%	Proportion of all female managerial employees	33.33%	Proportion of all female entry-level managers (below manager rank)	34.00%	Proportion of all female senior managers (Manager rank or higher)	32.00%	
Indigenous person	1.25%	-															
Metrics	Percentage																
Proportion of all female employees	28.21%																
Proportion of all female managerial employees	33.33%																
Proportion of all female entry-level managers (below manager rank)	34.00%																
Proportion of all female senior managers (Manager rank or higher)	32.00%																
(II) Does the Company establish and implement reasonable employee benefits (including remuneration, leave, and other benefits), and ensure that business performance or results are adequately reflected in employee compensation?	V		(II) 1. CMP has established rules for managing attendance and salary, and for distributing year-end and performance bonuses, ensuring that employees are able to follow these rules while working for CMP. 2. In order to encourage employees to make work and vacation plans and implement a substitute employee system, CMP has established bonuses for making work-life balance plans. 3. In order to provide comprehensive care for our employees, CMP has specified employee care rules, which provide employee benefit measures such as large marriage benefits, childcare allowances, bereavement payments, and	No deviations													

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			emergency support funds. In 2024, we added paid family care leave that is superior to regulatory requirements. 4. Based on our data as of December 31, 2024, the ratio of male to female employees at CMP was 2.52:1. The male to female gender ratio for managerial employees was 2.25:1. In order to promote workplace childcare and gender equality, CMP has provided more generous menstrual leave, maternity leave, prenatal checkup leave, and paternity leave to employees than what is legally required. 5. In order to protect female employees of childbearing age, CMP has specially created rules for “Maternal Health Protection and Management” and management at the workplace, and provided measures for injury assessment and management, physician visits and advice, risk grade management, work suitability arrangements, and other related measures. We have also implemented measures for providing postpartum and post-nursery leave assistance. In the past five years, 100% of all employees returned to work after post-nursery leave. In 2024, the Company passed the "Excellent Breastfeeding Room Grading Certification" by the Department of Health of Taipei City Government and was rated "Excellent". We	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			provide child-friendly environment and fulfill our commitment to employee well-being. 6. In order to maintain the physical and mental health of employees, CMP has not only promoted independent health management and subsidies, but have also cooperated with mental counseling organizations to provide diverse stress relief services. 7. In order to encourage employees to utilize external resources, CMP has specially established reward programs for providing external allowances. 8. CMP provides employee education allowances in order to enhance our organization's competitiveness, encourage employees to continue learning and improving their professional abilities through continued employee education in line with the organization's goals, and to cultivate talent career development and improve each employee's contribution to the organization. ° 9. CMP attaches great importance to employee remuneration equality, and in order to provide a basis for determining the remuneration allocated to each employee, we have established the Remuneration Management Regulations, which determines employee salaries based on employee rank and job duties. Remuneration shall not differ due to gender or age, and CMP also complies with all local minimum wage	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation									
	Yes	No	Brief description										
			regulations. (1) Remuneration equality metrics: <table border="1"> <tr> <td></td> <td>Male</td> <td>Female</td> </tr> <tr> <td>Managers</td> <td>1.2</td> <td>1</td> </tr> <tr> <td>Non-Managers</td> <td>1.1</td> <td>1</td> </tr> </table> 10. In order to properly reward employees for their contributions, employee remuneration also includes bonus items in addition to the salary items described above. Bonus items are divided into employee remuneration linked to business performance (performance bonuses, holiday bonuses, and project bonuses), bonuses for attaining budget goals, and year-end performance bonuses. Apart from the budget attainment bonus, which is calculated and distributed based on the quarterly business results, employee remuneration and year-end performance bonuses are determined based on performance every six months. These bonuses are allocated and distributed based on the results of a multi-faceted evaluation, which includes evaluations of the organization’s management metrics, team goals, and the performance achieved, CMP has also established a Remuneration Committee composed of independent directors to review managerial		Male	Female	Managers	1.2	1	Non-Managers	1.1	1	
	Male	Female											
Managers	1.2	1											
Non-Managers	1.1	1											

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			salary policies. (1) Employee Remuneration: In order to reward employees for their contributions, an amount is allocated for employee remuneration based on CMP's profit for the year, pursuant to Article 27-1 of the CMP Articles of Incorporation. Should CMP make a profit for the year, at least 2.5% of this profit shall be allocated as employee remuneration. A set of Employee Remuneration Distribution Regulations has also been separately established. (2) Year-End Performance Bonus: The year-end performance bonus is provided at the end of the year, as a reward for each employee's hard work and to boost employee morale. The bonus amount is determined through a comprehensive evaluation based on the profits that CMP has made the previous year, the performance results of each unit, and each employee's individual performance and contribution. A set of Year-End Performance Bonus Distribution Regulations has been separately established.	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			(3) Budget Attainment Bonus: This bonus is allocated based on the budget attainment proportion, calculated based on the actual operating results. A set of Budget Attainment Bonus Distribution Regulations are separately established each year.	
(III) Does the Company provide its employees with a safe and healthy workplace, and organize training on safety and health for its employees on a regular basis?	V		(III) 1. The Company regards a safe working environment as our top priority, aims to prevent major workplace accidents, and has an Occupational Safety and Health Committee. Labor representatives accounted for 41% of all members. Meetings are held regularly in accordance with regulations, and environmental safety and we established health emergency response management procedures and of management measures (listed below). In 2024, there were 0 occupational accidents among CMP Group employees. (1) Use automatic equipment to reduce the risk when handling heavy objects by personnel. (2) Continue to invest in environmental governance equipment such as noise reduction and dust to improve the working environment. (3) Conduct work environment monitoring every year. (4) Regular environmental safety self-inspections.	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			(5) Each year, professional environmental safety personnel from each plant area inspect the implementation status of these measures and engage in environmental safety and health communications. (6) Conduct regular maintenance for production equipment to ensure operational safety. (7) Actively provide personal protective equipment. (8) Provide relevant training and education courses for all new recruits, and in-service personnel. In addition, arrange for our employees to take advanced courses and take certification tests related to special equipment and occupational safety based on their work. 1,853.94 hours of occupational safety education and training in 2024. (9) Set warning and safety notice signs specifically for certain objects or behaviors that could lead to safety concerns. (10) Conduct special health checks. If the employee cannot adapt to the position due to his/her previous jobs, relevant measures will be taken such as changing positions, changing work locations and conducting health management in addition to the medical attentions. (11) Working with professional medical	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			specialists, we regularly provide consultation on medical treatment, health education, occupational injuries and diseases, health improvement activity planning, health monitoring management, etc. (12) Provide additional free or high-subsidy health checks, and further assist employees in health management. (13) Employee Assistance Programs (EAP) provide employees with 6 free one-to-one psychological counseling services from professional institutions every year. (14) Offer physical and mental health courses. (15) Establish sports clubs and activities, and encourage employees to exercise by offering leave and allowances for club activities. (16) Issue workplace health monthly newsletter. 2. Regarding fire prevention, we provided training for self-defense firefighting team members on September 10, 2024 in accordance with the prevention and management measures in the fire protection plan to strengthen employees' disaster prevention awareness and reduce disaster risks. No fire accidents occurred in 2024. The risks identified by the Metal Manufacturing Division of CMP Group Corporation included: During production and	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			use of the frequency furnace, failures in the electrical system such as short circuit, overload, line aging, electrical fires caused by faulty transformers, cables, or grounding may occur. As the medium-frequency induction furnace generates extremely high heat during operation, the metal temperature in the furnace can reach hundreds of degrees Celsius. Once coolant, grease or other combustible substances enter the high-temperature area, it may cause a high-temperature fire. In addition, if the molten metal leaks or is handled improperly during the metal melting process, it may come into contact with water and cause explosions and fires. To mitigate the above risks, our key disaster reduction and prevention measures include: (1) Inspection and maintenance of the electrical system: Regularly inspect the electrical equipment of the medium frequency induction furnace, including the maintenance of wires, sockets, connectors and control panels, and replace aging or damaged components in a timely manner. Install overload protection device, leakage protection device, and short circuit protection device to ensure the safe operation of the electrical system. (2) Set up fire suppression equipment: Set up fire extinguishers, dry powder fire	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			extinguishers, CO₂Fire extinguishers, etc. to deal with different types of fires. (3)Preventing liquid metal leaks: Train employees on the correct operation of medium frequency induction furnaces to avoid contact between metal and water. (4)Operator safety education and training: Operators are provided with regular safety training on how to properly operate a medium frequency induction furnace and handle fire hazards. They must learn about firefighting, fire emergency procedures, the use of a fire extinguisher, quick evacuation procedures. (5)To prevent fire risks, the sand core oven uses iron pallets instead of wooden pallets to carry the sand cores for baking. 3. The Metal Manufacturing Division of CMP Group has obtained the following occupational safety certificates: (1) ISO 45001 : 2018 (Valid from December 23, 2022 to December 23, 2025) (2) CNS 45001 : 2018 (Valid from December 23, 2022 to December 22, 2025)	
(IV) Has the Company established an effective career development and training program for employees?	V		(IV) CMP regards employee education and career development as important human resources development topics. We create annual job	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			training opportunities for a range of purposes, including for the purpose of expanding our operating activities to filling job openings, and our employee career development programs include new employee training, professional skills training, management operations training, job training, and general knowledge training. Through internal and external training, continuing education degree programs, and government industrial talent training programs, we have promoted employee education across the organization and improved the competitiveness of each employee. Please refer to the explanation on education and training topics and how these have been implemented provided in Section V, Labor/Management Relations under Chapter IV, Operating Overview, of this Annual Report. In order to comply with the Company's sustainable management policy, the Company has organized compulsory physical and digital courses since 2021. They cover industry expertise, finance, accounting, digital technology, human resources, and management. The diversified course planning and drills in 2024 helped us train 18 internal lecturers for the Group and cultivate different types of talents for the Company and facilitate sustainable talent development and knowledge transfer.	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
(V) Do the Company's products and services comply with relevant laws and international standards in relation to issues such as customer health and safety, customer privacy, and marketing and labeling of products and services, and have relevant consumer or customer protection and complaint procedure policies been implemented?	V		(V) CMP's Lifestyle Innovation Division emphasizes safety as the top operational priority. From the cleanliness of the overall environment, to the maintenance and management of public facilities and supervision over food safety, CMP is committed to upholding the highest standards. Currently, Park Lane by CMP has implemented measures driven by five main focuses: management of food and beverage businesses, floor environment inspections, public safety management, disaster prevention, and emergency medical care, split into fifteen sub-categories. At the same time, both the Life Innovation Division and the Metal Manufacturing Division have effective channels for handling and responding quickly to customer complaints. Customer information is also protected pursuant to internal rules. In 2024, no incidents involving leaks of private customer information occurred. For more details and an explanation of how these measures have been implemented, please refer to the Sustainability Report for the year and the ESG section on the CMP website.	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
(VI) Has the Company established supplier management policies which require suppliers to comply with regulations on environmental protection, occupational safety and hygiene, or labor and human rights? If so, describe how these policies have been implemented.	V		(VI) When selecting suppliers, CMP considers whether a supplier is able to meet our quality standards, and also whether a sustainable, long-term, and stable collaborative working relationship can be achieved. The Metal Manufacturing Division has therefore established supplier management policies for these purposes, and evaluates suppliers based not only on their quality and delivery times, but gradually also on environmental issues, employee training, education, and other employee rights, occupational safety, and other social aspects. In the future, CMP shall continue promoting and refining related policies and evaluation criteria. Our current practices mainly focus on providing encouragement, helping our suppliers make progress alongside us. However, we have also adopted rules for retaining or disqualifying a supplier, based on the circumstances. In 2024, a total of 177 existing suppliers were evaluated. Among these suppliers, 1 failed to reduce production consumption, failing the evaluation. We have disqualified them as suppliers, and have temporarily suspended our business relationship with them. Another 162 new manufacturers	No deviations

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			passed the evaluation, obtaining supplier qualifications. Additionally, by the end of 2024, 2,211 of the manufacturers we work together with have completed and signed the CMP Group Supplier Honesty and Integrity and Confidentiality Agreement,	
V. Has the Company prepared and published a Sustainability Report to disclose non-financial Company information pursuant to international standards or guidelines? Has the Company obtained third-party assurance or verification for this report?	V		From 2018 onwards, CMP has prepared a Sustainability Report pursuant to the GRI Standards published by the Global Reporting Initiative. We have also hired the British Standards Institution (BSI) to conduct third-party assurance of the report according to the AA1000AS v3 Type 1 moderate assurance standards. At the same time, we have made disclosures based on the Sustainability Accounting Standards, For more details, please refer to the Sustainability Accounting Standards Board (SASB) Comparison Table provided in the 2024 Sustainability Report. The Chinese version of the Sustainability Report is expected to be uploaded to the CMP website and Market Observation Post System by the end of August.	No deviations
VI. If the Company has established its own set of best practice principles for Sustainable Development pursuant to the Sustainable Development Best Practice Principles for TWSE/TPEX-Listed Companies, specify any deviations between its actual operations and the established principles: None.				
VII. Other important information helpful for understanding the Company's implementation of sustainable development measures:				
(I) Please refer to the Sustainability Report and related information provided on the CMP website.				

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
(II) Participation in charity activities:				
©CMP and subsidiary PUJEN Land Development Co., Ltd. Donation Program -				
In order to give back to society and share joy, CMP and our subsidiary PUJEN Land Development has from 2015 onwards launched the “Employee Donates, CMP Pays” charity program, inviting our employees to help our disadvantaged groups together through charity.				
In 2024, NTD 226,000 was donated, and participation in the program was close to 99%. Cumulatively, a total of 2,571 people had participated in the program and donated almost NTD 2.06 million, including donations towards numerous causes including humanitarian care, education issues, medical services, art and cultural support, environmental protection, and animal care. Through our own efforts, we hope to be able to contribute back to society.				
(III) Community Collaboration:				
CMP Group has received much help and care from the community since its inception. Therefore, CMP Group has long taken a deep dive into social development and community collaboration. We are grateful and continuously give back to the community, holding activities and events around our location of operations for years such as volunteer environmental cleaning for the community, organizing health forums for community members, and doing our best to provide supplies and necessities to underprivileged families.				
© CMP Metal Manufacturing Division - Assisted in cleaning up the neighborhood environment, sweeping community temples and roads, and hosting civil defense activities, with a total of 65 participants.				
© Suzhou CMS Machinery Co., Ltd. (CMS) - Subsidies for the community and fire department personnel, donations of supplies, sweeping nearby roads, and participation in the community employment alliance.				
© CMI (Wu Han) Precision Machinery Co., Ltd. (CMH) - Voluntary blood donation drives.				
(IV) Elderly Care:				
Due to the low birth rate and aging society, the caring function of a family has gradually diminished. On the other hand, the lack of mental and daily life care for the elderly has also become a major social issue. Through the long-term volunteer services in the community, our employees voluntarily look after the elderly in the elderly apartment and they hold relevant activities based on different festivals, also sending supplies and necessities at				

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
the end of the year and caring for the elderly in the community. © Suzhou CMS Machinery Co., Ltd. (CMS) - Volunteer service for Yiyang Old Age Apartment.				
(V) Student and Child Care: Everyone has a dream. However, many children lose their opportunities to achieve their dream due to family difficulties while growing up. CMP Group attaches great importance to parenting and child care. Through the Employee Care Management Measures, CMP provides regular childcare subsidies to employees with children below the age of 12. CMP Group also proactively participates in child education and care activities. We hope to do more to support children with less resources obtain comprehensive care and education, allowing them to grow up happy and healthy. © CMW (Tianjin) Industry Co., Ltd. (CMW) - Tanggu Sunshine Welfare Home visited disabled children. © CMH (Wuhan) Precision Machinery Co., Ltd. (CMH) - Social enterprises work together to build the Rainbow Dream for children.				
(VI) Industry and Academia Collaboration: In line with current trends, we have leveraged social empowerment to support local education, increasing the amount of practical work experience earned by students and reducing population migration. In total, CMP has collaborated with 43 schools, with the longest-running collaboration having run for 14 years. In 2024, we provided 79 internship opportunities. Across all past years, we had provided 1,910 internship opportunities in total, and 92 of these interns remain employed by the Group today.				
(VII) Support domestic cultural development: CMP has long invested resources into supporting the development of domestic art and culture. We have been committed to promoting humanities and art education and exchanges, and in 2010 we established the CMP PUJEN Foundation for Arts and Culture, which aimed to promote lectures and events beneficial to schools, communities, and companies through seminars, exchanges, and hosting various activities, integrating resources and implementing the philosophy of lifelong learning. In 2024, CMP donated a total of NTD 15 million to the CMP PUJEN Foundation for Arts and Culture, allowing the Foundation to finance and host community events for promoting arts and culture education. The Foundation’s projects and results achieved in 2024:				

Promotion items			Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
			Yes	No	Brief description	
	Location	Type	Month	Project	Results achieved	
	Taichung Calligraphy Greenway	Projects	January to May	Satoyama 12 Public Art Project - 2024 Taiwanese Pangolin	Support Taichung art creators, promote “satoyama” issues through installation arts, and enhance public awareness of animal species conservation.	
			June - December	2024 CMP Block Museum of Arts Children's Education Project	Artists were invited to lead more than 150 students to create art on-site at the CMP Block Museum of Arts, using collage creativity to integrate the ecological landscape of Calligraphy Greenway into the museum's walls, creating the first block co-creation work before the opening. In conjunction with the opening of the Christmas Village, a special open-house event was held, attracting nearly 2,000 visitors and connecting members of the community with their memories.	
		Activities	June - December	Opening of the CMP Block Museum of Arts - Public Architecture	The green roof, which has an urban ecological function, provides a relaxing space for the public, greatly narrowing the distance between the public and art. The indoor interactive installations that extend the	

Promotion items			Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
			Yes	No	Brief description	
					architectural lines help visitors learn about the museum's history, architecture, and key features. Nearly one month after opening, the museum has attracted an average of over a thousand visitors per day, with a total of over 27,000 visitors.	
			June - December	CMP Block Museum of Arts - First Special Exhibition	The opening exhibition displayed nearly a hundred classic and new works by artists. Some exhibits were open to the public to touch and to sit on. They enhanced people's understanding of the artist's meticulous craftsmanship, and broke the traditional prohibition of touching exhibits. Nearly a month after its opening, more than 9,000 people have purchased tickets to visit the exhibition.	
	Taipei 0km Green Space Adoption	Activities	January - December	Urban Forest Promotion Project - Forest Ecological Tour and Group Visit	In order to improve friendly relations with our community neighbors and explore natural landscape issues, the Foundation adopted a 0km green space, and held a series of ecosystem tours to guide people towards a better	

Promotion items			Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
			Yes	No	Brief description	
						understanding of humanitarian history, allowing them to familiarize themselves with the common ecosystems surrounding multi-layered forests. More than 60 events were held.
		Forums	March, June, October	Urban Forest Promotion Project - 0KM Mountain Club		Every quarter, a "Mountain Club" lecture is held at the 0KM Mountain Museum, and professionals from different disciplines are invited to give lectures. Through popular science knowledge or sharing of personal experiences, they engage in in-depth conversations with listeners concerned about Taiwan's forestry issues. More than 90 distinguished guests from different fields were invited to participate.
		Curation	March - September	Urban Forest Promotion Project - Building B m ² Micro Exhibition		We started from the research experience of naturalists of different generations in exploring the micro-ecology and developed a first-person perspective to guide the onsite visit. We invited three creators, Shipher Wu, Min-Chia Chen, and Pulp Chen, to use the spatial scale of 1 square meter (m ²) in the 0KM Mountain Museum for the scale of observation.

Promotion items			Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
			Yes	No	Brief description	
					They encourage people to perceive the relative scale of "miniaturization" in onsite observations in cities, mountains, nature, ecology, and culture, and to regain the desire for exploration and rediscovery.	
			November - December		Urban Forest Promotion Project -Building F - Forestry and Nature Conservation Agency Tender: [Hike and Seek] Mountains to Sea Greenway Multidisciplinary Creation Exhibition	
			December		Urban Forest Promotion Project -Building E - Forestry	
					Leveraging Taiwan's sustainable forests, forestry education, and	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			and Nature Conservation Agency Tender: [Nth Power of Wood] 2024 Domestic Materials Promotion and Exhibition Hall Optimization Operation Project	sustainable economy, it presents the rediscovery of domestic materials of forests-trees-timber-wood products, leading Taiwanese producers/brands to establish a deeper value identification with the public through the storytelling method of craftsmen. It thus expands the promotion of domestic materials and strengthen wood education for the young.

VIII. Climate information for TWSE/TPEX Listed companies

1 Implementation of climate measures

Item	Implementation
1. Describe how the Board of Directors and the Company's management has supervised and managed climate-related risks and opportunities.	1. The Board of Directors has taken up the role as the highest-ranking governance body for climate change-related risk management. The Sustainability Task Force of the Corporate Sustainability Office under the Board of Directors implements management under the supervision of the Board of Directors and reports regularly to the Board of Directors.
2. Describe how identified climate risks and opportunities impact the Company's business operations, strategy, and finances (in the short-term, medium-term, long-term).	2. In 2024, the Sustainability Task Force promoted adaptation projects, reviewed the operational aspects and issues caused by climate hazards, and developed adaptation action plans. It provided training for evaluation

Item	Implementation
3. Describe the financial impact of extreme climate events and transition operations. 4. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management system.	tools and processes to implement comprehensive evaluations of projects. Foreseeable risks include: Short-term risks / opportunities: Extreme weather events (flooding, drought, heat), greenhouse gas inventory and reduction requirements, and regulations related to renewable energy. Medium-term risks/opportunities: Carbon taxes, costs and expenditures related to low-carbon transition, uncertainties in markets, regulations, and policies, increasing renewable energy share requirements, and rising prices of critical raw materials. Long-term risks/opportunities: Risks associated with low-carbon technological transformation and impacts from ESG rating evaluations. Corresponding Measures: Risks and opportunities that may have significant impacts on business strategies and financial planning are assessed through both qualitative and quantitative approaches, with corresponding response strategies developed. Strategy: Mitigate or transfer potential losses from high-impact risks, including heavy rainfall, drought, and extreme heat events. 3. Please refer to 6.1.1. Impact of and Countermeasures for Climate Change-related and Climate Risks on the Value Chain provided in the 2024 Sustainability Report for the impact of identified climate risks on business operations and finances (short-term, medium-term, and long-term). 4. The impact of climate disasters on key operations (e.g., assets and production) was clarified in accordance with the contents and requirements of the international disclosure framework of the Task Force on Climate-related Financial Disclosures (TCFD) and ISO 14090/14091. It reviewed the issues and causes of the impact in each operation and

Item	Implementation
5. If scenario analysis is used to assess resilience to climate change risks, please disclose the scenarios, parameters, assumptions, and analysis factors used, as well as the main financial impact discovered. 6. If a transition plan has been adopted in response to climate change related risks, please describe the contents of the plan, and the indicators and targets used to identify and manage physical risks and transition risks. 7. If internal carbon pricing has been used as a planning tool, please describe how this price has been determined. 8. If climate-related goals have been set, please describe the activities covered, the scope of greenhouse gas emissions, planned schedules, and progress made towards these goals each year: If carbon offsets or renewable energy certificates (RECs) have been used to achieve these goals, please describe the source and quantity of these carbon offsets, or the number of renewable energy certificates used. 9. Greenhouse gas inventory and assurance, reduction targets, strategies and specific action plans (See 1-1 and 1-2).	thus assessed the financial impact of climate disasters on CMP Group. 5. Physical: Prediction of temperature and rainfall based on RCP8.5. Transition: The impact assessment and analysis of the future global temperature rise of 2°C. Coverage: Headquarters and Metal Manufacturing Division. Main financial impact: Please refer to 6.1.1 Climate Change-Related Measures (TCFD) in the CMP 2024 Sustainability Report. 6. CMP Group identifies key climate opportunities and invests operation resources into projects for improving and taking advantage of the opportunities brought by climate change. For more details, please refer to 6.1.1 Climate Change and Climate-Related Opportunities and Countermeasures provided in the 2024 Sustainability Report. 7. Carbon pricing has not yet been implemented as a planning tool. 8. Carbon offsets or renewable energy certificates (RECs) have not been used to achieve related targets. Please refer to 1-2 Greenhouse Gas Reduction Goals, Strategies and Specific Action Plans for the initial goals and actions plans determined. 9. Pursuant to the information disclosure schedule established in the Sustainable Development Roadmap for TWSE/TPEX listed Companies, CMP Group shall begin disclosing related information in 2026. This item

Item	Implementation
	is currently not applicable. At this stage, we have gradually begun implementing greenhouse gas inventories and assurance for the parent company. Please refer to 1-1 CMP Greenhouse Gas Inventory and Assurance for the Past Two Years for details on CMP's self-inventory.

1-1 CMP Greenhouse Gas Inventory and Assurance for the Past Two Years

1-1-1 Greenhouse gas inventory information

Greenhouse gas emissions (metric tons CO ₂ e), intensity (metric tons CO ₂ e/million yuan), and data scope for the past two years.				
Type	2023	2024	Information coverage scope	
Scope 1 (Metric tons CO ₂ e)	3,494	3,576	CMP Group Metal Manufacturing Division, Suzhou CMS Machinery Co., Ltd. (CMS), CMW (Tianjin) Industry Co., Ltd. (CMW), Suzhou CMB Machinery Co., Ltd. (CMB), and CMI (Wu Han) Precision Machinery Co., Ltd. (CMH)	
Scope 2 (Metric tons CO ₂ e)	196,634	185,281		
Total greenhouse gases (Metric tons CO ₂ e)	200,128	188,857		
Intensity (Metric tons Co ₂ e/million NTD)	21.82	22.57		

1-1-2 Greenhouse gas assurance information

Assurance information for the past two years as of the date of publication of the Annual Report, including the assurance scope, the organization providing assurance, assurance standards, and the assurance opinions issued.			
Item	2023	2024	
Scope of verification	CMP Group Metal Manufacturing Division	CMP Group Metal Manufacturing Division	
Verification agency	TUV	TUV	
Verification standards	ISO 14064-1: 2018	Verification pending	
Verification opinion	Statement obtained	Verification pending	

1-2 Greenhouse gas reduction goals, strategies, and specific action plans

Baseline year used, greenhouse gas data, reduction targets, strategies, specific actions plans, and progress made towards achieving reduction targets:

1. 2015 was determined as the baseline year during the initial inventory. CMP expects to achieve a target of reducing greenhouse gas emissions intensity by 0.01 metric tons of CO₂e/ton per year.
2. Specific action plans:

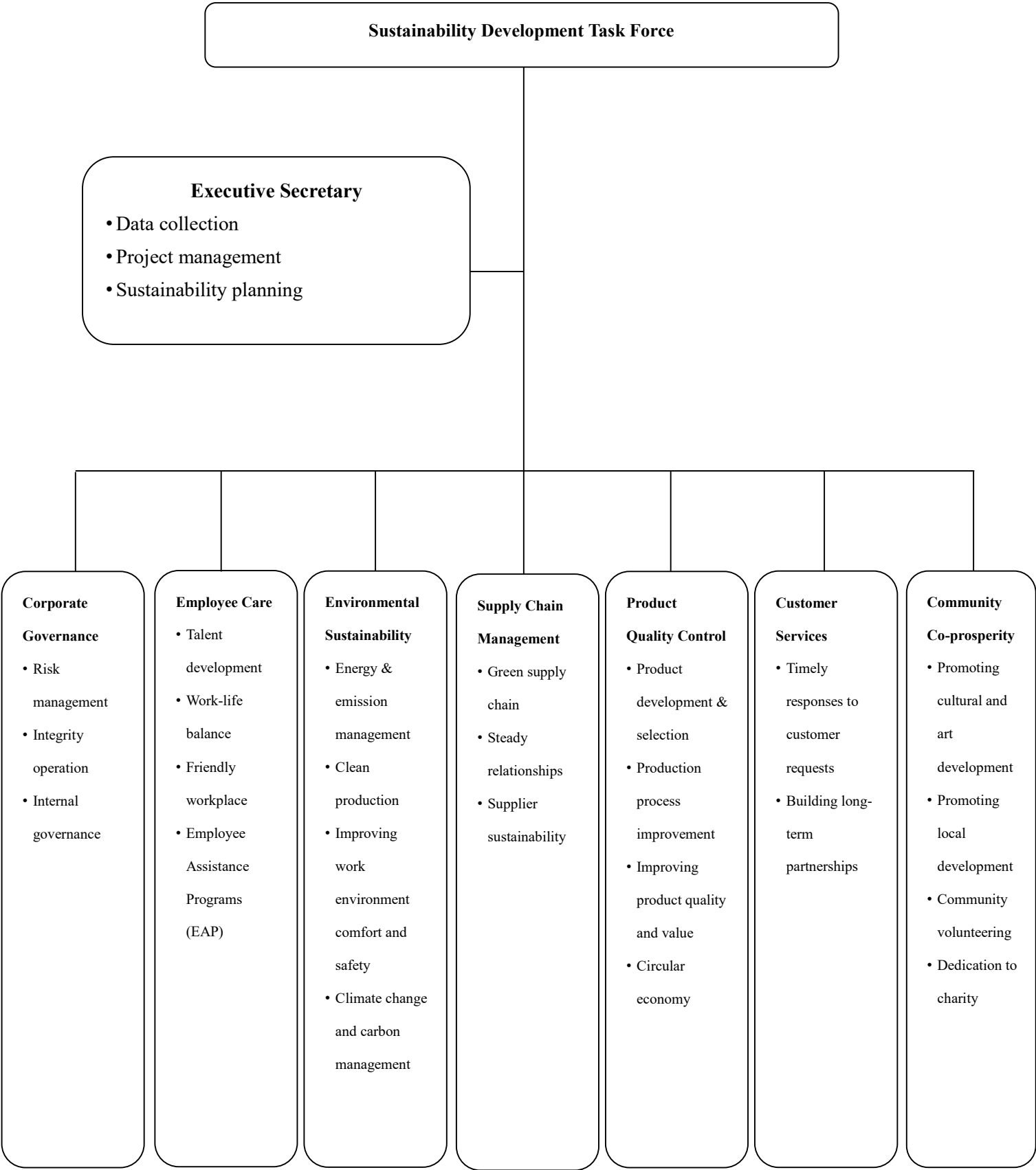
Short-term: Implement an energy-conservation management system to improve equipment utilization rates and optimize material utilization, environmental management, and certification procedures.

Mid-term: Upgrade and innovate technologies, optimize production processes, diversify energy sources, enhance product design, manage the supply chain, and promote green production concepts.

Long-term: Continue to promote energy efficiency improvement plans, establish carbon neutrality goals, implement product life cycle management, strengthen green supply chain management, and enter a circular economy business model.
3. Implementation results in 2024:

In 2024, the total annual GHG emission amount was 188,857 metric tons CO₂e, including 2% from Scope 1 emission equivalent to approximately 3,576 metric tons CO₂e, and 98% from Scope 2 emission equivalent to approximately 185,281 metric tons of CO₂e. The total GHG emissions intensity in 2024 decreased by 34.80% compared with the baseline year of 2015.

Note 1: Sustainability Development Task Force structure chart



Note 2: Short-, Medium-, and Long-Term Goals for Sustainability Development in 2024

	Short-term goals 2024	Medium-term goals 2027	Long-term goals 2030
Corporate Governance	1. Improve disclosure of information in English 2. Set up an ESG Sustainability section on the CMP Group's official website 3. Set up the Sustainability Committee	1. Improve corporate governance evaluation level to top 6-20% 2. Continue to promote ESG and sustainability and establish related policies and plans to strengthen ESG strategies and implementation and increase the Company's contributions to the society and the environment	Continue to strengthen corporate governance, increase information transparency, and protect and respect the rights of shareholders and stakeholders
Environmental Aspect	1. Install dust removal equipment to reduce dust permeation 2. Upgrade equipment to improve energy-saving facilities 3. Optimize manufacturing processes to reduce power consumption 4. Install solar power panels to generate green electricity 5. Active waste management	1. Green buildings and install rainwater recycling facilities 2. Solar systems, thermal-insulating green roofs, etc. 3. Effective waste management with an annual decrease of 5%	1. Limit the use of pig iron within 10% of raw materials, adopt product designs which generate circular economy benefits, and strengthen R&D on energy conservation and carbon reduction 2. Optimize automation of special procedures and reduce environmental pollution during the manufacturing process.
Social Aspect Inside the CMP Group	1. Strengthen the promotion on the importance of ESG to suppliers 2. Include ESG as a supplier audit item 3. No major deficiencies identified during supplier audits 4. Committed to talent cultivation	1. Establish a green supply chain 2. Expand supply chain assessment/audit/management and require suppliers to achieve no material deficiency 3. Increase customer satisfaction by 5% 4. Host a supplier conference annually	1. Green smart management 2. Promote legal rights for labors, and protect the rights of employees

	Short-term goals 2024	Medium-term goals 2027	Long-term goals 2030
Social Aspect Outside the CMP Group	1. Continue to focus on charitable organizations and non-profit organizations, and provide adequate donations and assistance 2. Continue to participate in and sponsor charity projects	1. Sponsor underprivileged organizations and provide them with training opportunities for the long run	1. Develop long-term volunteering projects, encourage employees to provide assistance in different aspects for underprivileged organizations and extend the scope of Family Day to social welfare organizations 2. Support creation and foster art and cultural industries

(VI) Implementation of Ethical Corporate Management Measures, deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviating:

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
I. Establishment of ethical corporate management policy and approaches				
(I) Has the Company established the ethical corporate management policies approved by the Board of Directors and stated these policies and practices in its bylaws or external correspondence to maintain business integrity? Are the Board of Directors and senior management committed to fulfilling this commitment?	V		(I) CMP Group's core values are diligence, integrity, honesty, beauty, kindness and sincerity. On our website home page (http://www.cmp.com.tw) we declare that: CMP has established a set of Code of Ethical Corporate Management, Procedures for Ethical Management and Guidelines for Conduct, Guidelines for the Adoption of Codes of Ethical Conduct, and Corporate Governance Code of Practice, clearly stating our ethical corporate management policies and methods, and disclosing this information on our website and on the Market Observation Post System. The policies of CMP Group are fundamentally based on honesty and integrity. We hope and require that members of the CMP Group,	No deviations

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
			including the Board of Directors and managers, fulfill their obligations to exercise due care as a prudent administrator and exercise their powers in a prudent manner, in order to implement our commitment to ethical corporate management policies.	
(II) Does the Company have mechanisms in place to assess the risk of unethical conduct and perform regular analysis and assessment of business activities with a higher risk of unethical conduct within the scope of business? Does the Company implement programs to prevent unethical conduct based on the above, and ensure that these programs cover at least the matters described in paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?	V		(II) In CMP's annual audit plan, we audit and review higher-risk business activities based on our risk assessment mechanisms. As of March 2020, in the second amendment to the Code of Ethical Corporate Management approved by the Board of Directors, we have established the preventive measures which cover the matters described in paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.	No deviations

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
(III) Has the Company clearly defined a set of operating procedures, a code of conduct, and systems for taking disciplinary action and addressing complaints of legal violations in its plans for preventing unethical conduct? Does it regularly review and amend these plans?	V		(III) CMP's Procedures for Ethical Management and Guidelines for Conduct approved by the Board of Directors clearly stipulates a set of operating procedures, a code of conduct, and systems for taking disciplinary action and addressing complaints of legal violations. Through these measures, CMP shows employees and managers our determination to adhere to ethical corporate management, clearly stating our policies, prevention plans, and the consequences of unethical behavior. These Procedures and Guidelines are regularly reviewed and amended when necessary.	No deviations

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
II. Implementation of ethical corporate management				
(I) Does the Company assess business partners' records of ethics, and include a moral clause in the contracts with its business partners?	V		(I)CMP has established the CMP Group Supplier Honesty and Integrity and Confidentiality Agreement, which suppliers that we interact with are required to sign. This Agreement requires suppliers to commit to ethical behavior, and to fulfilling honesty, confidentiality, and integrity obligations.	No deviations
(II) Has the Company established a dedicated unit under the Board of Directors responsible for promoting ethical corporate management, regularly (at least once a year) reporting to the Board of Directors on the ethical corporate management policies and measures for preventing unethical conduct, and supervising these policies and measures?		V	(II) CMP's has established an Audit Office as a dedicated unit under the Board of Directors for promoting ethical corporate management. The Office is responsible for reviewing and improving CMP's ethical corporate governance policies and measures, as well as monitoring domestic and international developments relevant to ethical corporate management. The Office regularly reports on ethical corporate management policies,	CMP's Board of Directors has already approved amendments to the Code of Ethical Corporate Management and Procedures for Ethical Management and Guidelines for Conduct on March 30, 2020, and shall

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
			programs for preventing unethical behavior, and the monitoring of implemented measures to the Board of Directors.	establish prevention programs, as well as monitor how these programs are implemented, in separate phases.
(III) Has the Company established and implemented policies for preventing conflicts of interest and appropriate channels for reporting these conflicts?	V		(III) CMP's Procedures for Ethical Management and Guidelines for Conduct and Guidelines for the Adoption of Codes of Ethical Conduct clearly stipulate that CMP directors or managers shall not abuse their position at CMP in order to allow themselves, their spouses, parents, children, or relatives within the second degree to make undue profits. No mortgage, guarantees, trading of material assets nor purchase and sales of merchandises may take place with an affiliated company belonging to the parties listed	No deviations

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
			above or directors of CMP Group, prior to the reporting of potential conflict of interests to the BOD. The parties listed above should also recuse themselves from any discussions and voting at the BOD upon any conflicts of interests found on the proposed resolutions.	
(IV) Has the Company established effective accounting systems and internal control systems for enforcing ethical corporate management? Has the Company designated its internal audit unit to devise relevant audit plans and audit its compliance with the prevention measures established based on unethical conduct risk assessment results, or commissioned a certified public accountant to conduct the audit?	V		(IV) CMP's Code of Ethical Corporate Management approved by the Board of Directors stipulates that CMP shall comply with relevant laws and regulations such as the Company Act and the Business Entity Accounting Act. CMP shall also establish effective accounting systems and internal control systems for business activities with higher risks of unethical conduct, and conduct regular reviews to ensure that these systems continue to be effectively designed and implemented. CMP's internal audit unit has already audited higher risk business activities based on	No deviations

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
			CMP's risk measurement mechanisms through the annual audit plan. The internal audit unit has also regularly audited compliance with the systems described above, and submitted these audit results in a report to the Board of Directors. These results have been audited by the accountants appointed by CMP, and professional assistance has been sought when necessary.	
(V) Does the Company provide regular internal and external training on ethical corporate management?	V		(V) CMP has in 2024 provided internal training and education on ethical corporate management topics for all employees (including Case Analysis on Violations of the Integrity Policy awareness courses). 47 employees in total attended these courses.	No deviations
III. Implementation status of the Company's reporting system				

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
(I) Does the Company have a well established whistleblowing and reward system and an accessible reporting channel in place, and has it appointed suitable representatives for approaching accused individuals?	V		(I) 1. CMP has established the Procedures for Ethical Management and Guidelines for Conduct and Operating Procedures for Handling Whistleblower Reports, allowing employees and external persons to report unethical or inappropriate behavior, and implemented Guidelines for the Adoption of Codes of Ethical Conduct and Code of Ethical Corporate Management. These measures also protect the legal rights and interests of whistleblowers and related parties. 2. CMP's whistleblowing channels and procedures are as follows: 2.1 CMP's Audit Office is responsible for accepting whistleblower reports. If the report involves a director or senior executive, the independent directors should be informed of the report. The supervisor, independent director, or Audit Committee member informed of this report	No deviations

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
			shall investigate to determine the facts of the case. When necessary, dedicated investigation personnel shall be assigned to the case depending on the circumstances of each case. These personnel may include the chief audit officer, human resources supervisor, legal affairs supervisor, or an investigation team convened by the president. Personnel involved in handling the case must comply with confidentiality obligations. 2.2 CMP has established and announced an independent email address on the CMP website and on our internal network for receiving whistleblowing reports from internal Company employees and other external parties. Whistleblowers can make reports through letters and emails: I. Correspondence address: Chief Auditor Office at 4F, No. 85, Section 4 Renai Road, 106, Daan	

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
			District, Taipei City. II. E-mail: ethics@cmp.com.tw A whistleblower shall at least provide the following information: (I) The whistleblower's name and I.D. number (whistleblowing reports may be submitted anonymously), and an address, telephone number, and e-mail address where they can be reached. (II) The accused party's name, or other information sufficient to distinguish their identity. (III) Specific facts provided for investigation. 2.3 The responsible CMP unit shall organize information on all whistleblower report cases, the actions taken, and the improvement measures discussed on subsequent review. This information shall be regularly reported to the Board of Directors, or reported when necessary based on the	

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
			circumstances.	
(II) Has the Company established standard operating procedures for investigating reports, follow-up measures to be adopted after the investigation, and related confidentiality mechanisms?	V		(II) Pursuant to the Procedures for Ethical Management and Guidelines for Conduct, the supervisor for the responsible CMP unit is responsible for accepting and handling cases, ensuring that whistleblower information is kept confidential. The whistleblower's identity, and the information and content described in the whistleblower report, are kept strictly confidential. Anonymous reports are also accepted. Should the case involve an ordinary employee, that employee's direct supervisor shall be informed. Should the report involve a director or senior manager, an independent director or member of the Audit Committee shall be informed. The supervisor, independent director, or Audit Committee member informed	No deviations

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
			of this report shall investigate to determine the facts of the case. When necessary, dedicated investigation personnel shall be assigned to the case depending on the circumstances of each case. These personnel may include the chief audit officer, human resources supervisor, legal affairs supervisor, or an investigation team convened by the president. Personnel involved in handling the case must comply with confidentiality obligations. After determining that the investigation of the report is complete, follow-up measures shall be implemented according to the severity of the case. If necessary, a report shall be submitted to the competent or legal authorities for investigation.	
(III) Has the Company adopted measures for protecting the whistleblower from improper treatment or retaliation?	V		(III) CMP personnel handling whistleblower matters shall keep the whistleblowers' identity and the content of whistleblower reports	No deviations

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
			confidential. CMP also pledges that whistleblowers shall be protected from improper treatment or retaliation as a result of making a report.	
IV. Improve disclosure of information				
(I) Has the Company disclosed its Ethical Corporate Management Best Practice Principles and the results of implementing these principles on its website and the Market Observation Post System?	V		(I) CMP's Code of Ethical Corporate Management, Procedures for Ethical Management and Guidelines for Conduct, and other related standards have been approved by the Board of Directors and published under the corporate governance section on the CMP website, and on the Market Observation Post System for public access. Amendments to these rules are also announced and updated on the website.	No deviations
V. If the Company has established its own set of best practice principles for ethical corporate management pursuant to the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, specify any deviations between its actual operations and the established principles: CMP's Board of Directors has approved amendments to the Code of Ethical Corporate Management and Procedures for Ethical Management and Guidelines for Conduct on March 30, 2020, and shall establish prevention programs, as well as monitor how these programs are implemented, in separate phases.				

Assessment items	Implementation status			Deviations and reasons for deviating from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Brief description	
Progress on these programs shall be regularly reported to the Board of Directors.				
VI. Other important information helpful for understanding the Company's implementation of ethical corporate management measures: (Such as any amendments made to the established Ethical Corporate Management Best Practice Principles by the Company after a review)				
1.CMP has amended the Code of Ethical Corporate Management and Procedures for Ethical Management and Guidelines for Conduct pursuant to law, and the latest amended versions have been approved by the Board of Directors on March 30, 2020. The scope of these Principles, Procedures, and Guidelines includes both CMP and our subsidiaries. CMP shall hold, or encourage employees to participate in, internal and external training on ethical corporate management, in order to fully convey the importance of business ethics.				
2.CMP has complied with the Company Act, Securities and Exchange Act, TWSE/TPEX listing rules, or other business laws or regulations, as a basic prerequisite for implementing ethical corporate management.				
3.CMP has established conflicts of interest avoidance practices for directors in the Rules of Procedure for Board of Directors Meetings. A director may offer their opinion and answer related questions, but is prohibited from participating in discussion of or voting on any proposal of a Board of Director's meeting where the director or any institution that the director represents is an interested party, and where their participation is likely to hurt the CMP’s interests. A director shall also not vote on a proposal as proxy for any other director in such circumstances.				
Additionally, CMP’s Procedures for Preventing Insider Trading clearly stipulate that directors, managers, and employees are prohibited from leaking material insider information to other parties. They are also prohibited from buying or selling non-equity corporate bonds traded on the public market or through the business premises of a securities firm, either under their own name or the name of a third party, in a specified period of time before or after confirmed material insider information is publicly-disclosed.				

(VII) Other important information useful for the understanding the Company's corporate governance practices:

In response to CMP's gradual transition into a holding company, the scale of the organization has continued to expand. CMP has gradually amended or established company rules and internal enforcement rules when necessary. We have already established the Rules for Supervising and Managing Subsidiaries, Internal Control Systems and Internal Audit Enforcement Rules for Preventing Insider Trading, Procedures for Handling Material Inside Information, Procedures for Applying to Suspend or Resume Trading, Guidelines for Board of Director's Meetings, Rules for Managing the Operations of the Remuneration Committee, Rules for Managing the Operations of the Audit Committee, Standard Operating Procedures for Handling Directors' Requests, and Operating Procedures for Handling Whistleblower Reports. These rules are constantly subject to review and amendment, in order to improve operational efficiency and related risk management systems, in turn enhancing the implementation of corporate governance operations.

(VIII) Implementation of internal control system:

1. Statement of Internal Control

China Metal Products Co., Ltd.

Statement of Internal Control System

Date: March 10, 2025

CMP declares the following Statement on our internal control system in 2024, based on the results of a self-assessment:

I. CMP acknowledges and understands that the establishment, implementation, and maintenance of the internal control system are the responsibility of the Board of Directors and managerial officers, and CMP has already established such a system. The aim of the system is to provide reasonable assurance of the achievement of objectives in the effectiveness and efficiency of operations (including profits, performance, and safeguarding of asset security), reliability, timeliness, and transparency of reporting, and compliance with applicable laws and regulations.

II. There are inherent limitations to even the most well designed internal control system. As such, an effective internal control system can only reasonably ensure the achievement of the aforementioned objectives. Additionally, changes to the environment and business conditions may also change the effectiveness of the internal control system. However, self-monitoring measures have been implemented for CMP's internal control policies, allowing immediate corrections to be made once flaws have been identified.

III. CMP uses the criteria provided in the Regulations Governing Establishment of Internal Control Systems by Public Companies (hereinafter referred to as “the Governing Regulations”) on determining internal control system effectiveness to determine if our internal control system has been effectively designed and implemented. The criteria provided in the Governing Regulations pertain to the management control process, and consist of five major elements each representing a different stage of internal control: 1. Control environment, 2. Risk assessment, 3. Control operations, 4. Information and communication, and 5. Monitoring. Each element further contains several criteria items. Please refer to the Governing Regulations for each of these criteria items.

IV. CMP has evaluated the design and operating effectiveness of the internal control system according to the above criteria.

V. Based on the results of the above evaluation, CMP as of December 31, 2024 considers the design and execution of the internal control system (including those adopted for supervision and management of subsidiary branches) to be effective for understanding how much progress has been made towards achieving our operational effectiveness and efficiency objectives, financial reporting reliability, timeliness, transparency, and the legal compliance of our internal controls system. CMP is able to provide reasonable

assurance that the above goals have been achieved.

VI. This statement shall form an integral part of the CMP Annual Report and Prospectus, and shall be disclosed to the public. Any illegal misrepresentation or omission relating to the public statement above is subject to the legal consequences as stipulated in Articles 20, 32, 171, and 174 of the Securities and Exchange Act.

VII. This Statement has been passed by the Board of Directors in a Board meeting held on March 10, 2025, with the unanimous approval of all nine directors in attendance.

China Metal Products Co., Ltd.

Chairperson: LIN, Ting Fung

President: MAI, Sheng Wei LIN, Ching Yi

2. If an accountant has been hired to review the internal control system, provide the audit report issued by the accountant: No accountant has been hired to provide a review.

(IX) Important resolutions of the Annual General Meeting and Board of Directors in the most recent year and up to the publication date of this Annual Report:

Important resolutions of the Annual General Meeting and how they have been implemented:

No.	Meeting date	Important resolutions	Implementation
1	2024/06/25	Matters for ratification: (I) Ratify CMP's 2023 financial statements. (II) Ratification of CMP's 2023 dividend distribution proposal.	The dividend distribution proposal for 2023 was approved by the 2024 CMP Annual General Meeting. The proposal distributed cash dividends of NTD571,967,621, and as the conversion of bonds from the fourth issue of unsecured convertible corporate bonds conducted by CMP led to changes in number of shares eligible for receiving cash dividends, original cash dividends of NTD1.51 per share was adjusted to NTD1.43413122 per share. The chairperson has designated August 29, 2024 as the ex-dividend trading day, September 5, 2024 as the record date, and September 19, 2024 as the dividend distribution date.

Key resolutions of the Board of Directors:

No.	Meeting date (Iteration)	Important resolutions
1	2024.03.14 (First BOD meeting in 2024)	(I) Proposal: Proposal for discussion of the 2023 distribution of employees and directors' remuneration. (II) Proposal: Proposal for discussion on submitted drafts of CMP's 2023 Annual Business Report, financial report, and independent auditor's report. (III) Proposal: Proposal for resolution on CMP's 2023 dividend distribution proposal. (IV) Proposal: Proposal for discussion of CMP's appointment of a CPA for 2024 (V) Proposal: Proposal for discussion on the non-assurance services provided by CPA firms hired by CMP in 2024. (VI) Proposal: Proposal for resolution on renewal of line of credit for CMP. (VII) Proposal: Proposal for resolution on change to baseline registration date for capital increase from convertible corporate bonds issued by

No.	Meeting date (Iteration)	Important resolutions
		CMP. (VIII) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to The Splendor Hospitality International Co., Ltd., based on our shareholding ratio. (IX) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to Sunflower Investment Co., Ltd. (X) Proposal: Proposal for resolution on CMP's plan to provide a loan to the subsidiary Taichung CMP Hospitality Management Consulting Co., Ltd. (XI) Proposal: Proposal for discussion on CMP's plan to increase the capital for subsidiary Taichung CMP Hospitality Management Consulting Co., Ltd. through cash. (XII) Proposal: Proposal for discussion on CMP's plan to sign a lease agreement with subsidiary Taichung CMP Hospitality Management Consulting Co., Ltd. (XIII) Proposal: Proposal for discussion on the Company's 2023 Statement on Internal Control. (XIV) Proposal: Proposal for resolution to revise the Rules of Procedure for Board of Directors Meetings, Audit Committee Organizational Rules, Standard Operating Procedures for Handling Directors' Requests, and Regulations Governing Performance Evaluation for the Board of Directors. (XV) Proposal: Proposal for resolution on amendments to the internal control systems and related internal audit enforcement rules stipulated in CMP "Salary Cycle – Workforce Allocation Procedures", "Other Management Matters – Budget Management Procedures", "Other Management Matters – Board of Directors Meeting Procedures", and "Other Management Matters – Audit Committee Operation Procedures". (XVI) Proposal: Proposal for resolution on the time, venue, and agenda for the 2024 CMP Annual General Meeting. (XVII) Proposal: Proposal for discussion on the deadline and venue for accepting shareholder proposals for the 2024 CMP Annual General Meeting. (XVIII) Proposal: Proposal for discussion on CMP's plan to assign a legal representative for a corporate director to participate in the director elections for subsidiary Atrans Precision Industries

No.	Meeting date (Iteration)	Important resolutions	
			Co., Ltd. (XIX) Proposal: Proposal for discussion on CMP's plan to assign a legal representative for a corporate director to participate in the director elections for CMAAN Health Co., Ltd., a joint venture company.
2	2024.05.09 (Second BOD meeting in 2024)	(I)	Proposal: Proposal for discussion on the CMP's consolidated financial statement for the first quarter of 2024.
		(II)	Proposal: Proposal for resolution on renewal and increase to line of credit for CMP.
		(III)	Proposal: Proposal for resolution on use of dividends for loans for CMP.
		(IV)	Proposal: Proposal for resolution on change to baseline registration date for capital increase from convertible corporate bonds issued by CMP.
		(V)	Proposal: The Company proposes to revise and add the internal control system and related internal audit implementation rules such as the "Salary Cycle – Employee Benefits Procedures", "Financing Cycle – Shareholder Equity Management Procedures" and "Tax Affairs Management Procedures", as well as "Other Management Matters – Related Party Transaction Management Procedures", "Financial Statement Preparation Procedures", "Insider Trading Prevention Procedures", and "Sustainability Report Preparation and Assurance Procedures", and abolish the internal control system and internal audit implementation rules for "Financing Cycle – Financial Statement Auditing Procedures".
		(VI)	Proposal: The assignment by CMP of a legal representative for a corporate director to participate in the director elections for the investee CMAAN Health Co., Ltd. is filed for ratification.
3	2024.08.13 (Third BOD meeting in 2024)	(I)	Proposal: Proposal for discussion on the CMP's consolidated financial statement for the second quarter of 2024.
		(II)	Proposal: Request for discussion of the Company's 2023 Sustainability Report.
		(III)	Proposal: Proposal for resolution on renewal of line of credit for CMP.
		(IV)	Proposal: Proposal for discussion on CMP's plan to apply for a syndicated loan for Taichung CMP Hospitality Management Consulting Co., Ltd. from a consortium of banks led by Bank SinoPac.
		(V)	Proposal: Proposal for discussion on CMP's plan to provide endorsement or guarantee for the subsidiary Taichung CMP Hospitality

No.	Meeting date (Iteration)	Important resolutions
		Management Consulting Co., Ltd. (VI) Proposal: Proposal for discussion on CMP's plan to provide endorsement or guarantee for the subsidiary Taichung CMP Hospitality Management Consulting Co., Ltd. (VII) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to Shangrila Tourism Co., Ltd. (VIII) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to CMAAN Health Co., Ltd., based on our shareholding ratio. (IX) Proposal: Proposal for resolution on change to baseline registration date for capital increase from convertible corporate bonds issued by CMP. (X) Proposal: Proposal for amendments to ten operating procedures in the Digital Information Processing Cycle and the internal control system and related internal audit enforcement rules stipulated in the Financing Cycle - Shareholder Services Procedures. (XI) Proposal: Proposal for resolution on CMP manager and employee remuneration allocated for 2023. (XII) Proposal: Proposal for resolution on promotion of an assistant vice president of CMP. (XIII) Proposal: The appointment of the corporate director of the Company's subsidiary, CMP Intelligence Technology Co., Ltd. is filed for ratification. (XIV) Proposal: Proposal for discussion of president appointed for a subsidiary company.
4	2024.11.13 (Fourth BOD meeting in 2024)	(I) Proposal: Proposal for discussion on the CMP's consolidated financial statement for the third quarter of 2024. (II) Proposal: Proposal for resolution on renewal of line of credit for CMP. (III) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to The Hotel National Company Limited. (IV) Proposal: Proposal for resolution on change to baseline registration date for capital increase from convertible corporate bonds issued by CMP. (V) Proposal: Proposal for resolution on the CMP's proposed audit plans for 2025.
5	2024.12.18 (Fifth BOD meeting in 2024)	(I) Proposal: Proposal for resolution on renewal of line of credit for CMP. (II) Proposal: Proposal for discussion of CMP's plan for donations to be made

No.	Meeting date (Iteration)	Important resolutions
	meeting in 2024)	in 2025, in order to promote arts and culture, and to implement corporate social responsibility. (III) Proposal: Proposal for the adjustment of the Company's organizational structure. (IV) Proposal: Proposal for discussion on CMP's Budget Plan for 2025.
6	2025.01.16 (First BOD meeting in 2025)	(I) Proposal: Discussion of the Company proposal to sign a lease agreement with Nan Shan Life Insurance Co., Ltd. to obtain the real estate right-of-use assets.
7	2025.03.10 (Second BOD meeting in 2025)	(I) Proposal: Proposal for discussion of the 2024 distribution of employees and directors' remuneration. (II) Proposal: Proposal for discussion on submitted drafts of CMP's Report on Business Operations and Financial Condition for 2024, and independent auditor's report. (III) Proposal: Proposal for resolution on CMP's 2024 dividend distribution proposal. (IV) Proposal: Proposal for discussion of CMP's appointment of a CPA for 2025 (V) Proposal: Proposal for discussion on the non-assurance services provided by CPA firms hired by CMP in 2025. (VI) Proposal: Proposal for resolution on renewal of line of credit for CMP. (VII) Proposal: Proposal for resolution on change to baseline registration date for capital increase from convertible corporate bonds issued by CMP. (VIII) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to The Splendor Hospitality International Co., Ltd. (IX) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to Sunflower Investment Co., Ltd. (X) Proposal: Proposal for CMP's plan to provide an endorsement guarantee to Taichung CMP Hospitality Management Consulting Co., Ltd. (XI) Proposal: Proposal for discussion on the Company's 2024 Statement on Internal Control. (XII) Proposal: Proposal for resolution on amendment to CMP's Articles of Incorporation. (XIII) Proposal: Proposal for resolution on the time, venue, and agenda for the 2025 CMP Annual General Meeting. (XIV) Proposal: Proposal for discussion on the deadline and venue for accepting shareholder proposals for the 2025 CMP Annual General Meeting.

No.	Meeting date (Iteration)	Important resolutions
		(XV) Proposal: Proposal for discussion on CMP's plan to appoint a corporate director to serve as a director for a subsidiary. (XVI) Proposal: The Company has submitted a proposal for resolution on the sale of the Taichung Phase II (CMP Midtown II) real estate to a related party. (XVII) Proposal: Proposal for resolution on promotion of an assistant vice president of CMP.

- (X) Dissenting opinions expressed by the Company's directors or supervisors in relation to major resolutions passed by the Board of Directors, of which records or written statements are available, in the most recent year up to the publication date of this annual report: None.

IV. Information on CPA Fees:

(I) Information on CPA fees

Unit: NTD thousands

Name of CPA firm	Name of CPA	Audit period	Audit fees	Non-audit fees	Total	Remark
KPMG Taiwan	TSOU, Yi Yun	2024/01/01~2024/12/31	6,250	842	7,092	Note 1
	TSENG, Kuo Yang	2024/01/01~2024/12/31				

Note 1: The non-audit fees items for this year includes business tax compliance audit (direct deduction method), transfer pricing report, the registration of capital increase due to the conversion of corporate bonds into new shares, the completion of investment projects related to the repatriation of offshore funds and other service public fees.

- (II) Change of CPA firm and decrease in audit fees paid compared to the year prior to change of CPA firm: None.

- (III) A decrease of more than 10% in audit fees compared to the previous year: None.

V. Information on changes to accountants:

(I) Information on previous accountant

Date	Approved by the Board of Directors on March 10, 2025		
Reason and explanation for change	In line with the internal operations and personnel adjustments of KPMG Taiwan, we have replaced our original accountants TSOU, Yi Yun and TSENG, Kuo Yang with accountants TSOU, Yi Yun and HAN, Yi Lien from the first quarter of 2025 onwards.		
Description of whether it is the accountant or the client who terminated or discontinued the engagement	Parties Situation	CPA	Client
	Voluntary termination of accountant	Not applicable	Not applicable
	Discontinuation of engagement	Not applicable	Not applicable
Audit opinions other than an unqualified opinion issued in the most recent two years, and reason for issuing the opinion	None		
Disagreement with the issuer	Yes		Accounting principles or practices
			Financial report disclosures
			Scope or method of audit
			Others
	None	V	
	Detail		
Other Disclosure Items (Additional disclosures pursuant to items 1-4 to 1-7 of Article 10, subparagraph 6 of this Code)	None		

(II) Information on succeeding accountant

Name of firm	KPMG Taiwan
Name of accountant	Accountant TSOU, Yi Yun, Accountant HAN, Yi Lien
Date of engagement	Approved by the Board of Directors on March 10, 2025
Subjects and results of any consultation made on accounting methods, application of accounting principles, and the type of audit opinion that might be rendered for the audit report, before the appointment	None
Opinions issued by the succeeding accountant which differ from those issued by the preceding accountant	None

(III) Response from predecessor accountant with regard to items 1 and 2-3 of Article 10, subparagraph 6: None.

VI. The Company's Chairperson, President, or Managers in Charge of Finance or Accounting Affairs Who Previously Held a Position at the CPA Firm or Its Affiliates in the Most Recent Year: None.

VII. Changes in Shares Held and Pledged by the Company's Directors, Managers, and Shareholders with a Shareholding Ratio of More than 10%:

(I) Change in shareholding:

Unit : Shares

Title	Name	2024		January 1 to April 19, 2025	
		Change in the number of shares held	Change in the number of shares pledged	Change in the number of shares held	Change in the number of shares pledged
Chairperson	Lucent Source, Ltd. (Representative: LIN, Ting Fung)	-	-	-	-
Director (Major shareholder with a shareholding ratio of more than 10%)	Chain-Yuan Investment Co., Ltd. (Representative: CHENG, Wu Cheh)	7,230,000	2,000,000	4,554,000	4,830,029
Director	TSAO, Ming Hong	-	-	-	-
Director	WU, Shu Chuan	-	-	-	-
Director/ Vice President, Lifestyle Innovation Division	HO, Cheng Yu	-	-	-	-
Director	HO, Pei Fen	-	-	-	-
Independent Director	LIN, Jung Chuen	-	-	-	-
Independent Director	LIN, Chien Yuan	-	-	-	-
Independent Director	WU, Yu Hsueh	-	-	-	-
President	MAI, Sheng Wei	-	-	-	-
President	LIN, Ching Yi	-	-	-	-
Senior Assistant Vice President, Corporate Sustainability Office	CHEN, Hung Yi	-	-	-	-
Special Assistant to	CHUNG, Kun Nan	-	-	-	-

Title	Name	2024		January 1 to April 19, 2025	
		Change in the number of shares held	Change in the number of shares pledged	Change in the number of shares held	Change in the number of shares pledged
the Chairperson					
Assistant Vice President, Metal Manufacturing Division	TSAO, Li Jen	-	-	-	-
Assistant Vice President, Lifestyle Innovation Division	CHANG, Huai An	(Note 1)		-	-
Assistant Vice President, Strategic Intelligence Technology Division	LEE, Teng Hsu	-	-	-	-
Assistant Vice President, Head Office	HE, Shih Kang	-	-	-	-
Assistant Vice President, Accounting Department of the Head Office	WANG, Pei Chang	-	-	-	-
Chief Corporate Governance Officer/ Manager, Legal Department of the Head Office	FENG, Man Ni	-	-	-	-

Note 1: Mr. CHANG, Huai An was promoted to senior vice president on March 16, 2023. Additionally, he has held no equity interests in CMP from March 16, 2023 to December 31, 2023.

(II) Information on Transfer of Shares to Related Parties:

Name	Reason of Transfer of Shares	Transfer Date	Trading counterpart	Relationship between trading counterpart and the Company, directors, supervisors, managers and shareholders with a shareholding ratio of more than 10%	Shares	Trade Price (NTD)
LIN, Ting Fung	Gift	2024/05/03	San Lien Educational Foundation	Other related parties of CMP	35,000	55.50
LIN, Ting Fung	Gift	2025/01/06	San Lien Educational Foundation	Other related parties of CMP	100,000	31.10

(III) Information on Pledging of Shares to Related Parties: None.

VIII. Information on the Company's Top 10 Shareholders by Shareholding Ratio and Their Relationships with Each Other

As of April 19, 2025; Unit: shares

Name	Shares held in person		Shares held by spouses and minors		Shares held in the name of others		Title or name of the top 10 shareholders who are related parties, spouses, or relatives within the second degree of kinship and their relationships with each other		Remark
	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Name	Relationship	
Chain-Yuan Investment Co., Ltd.	68,552,965	16.22%	-	-	-	-	HO, Ming Shiann	Director of the company	
							WU, Shu Chuan	Director of the company	
Chain-Yuan Investment Co., Ltd. (Representative: HO, Pei Shan)	1,687,031	0.40%	-	-	-	-	HO, Ming Shiann	First-degree relative	
							HO, Pei Fen	Second-degree relative	
							WU, Shu Chuan	First-degree relative	
HO, Ming Shiann	26,312,540	6.23%	5,702,198	1.35%	-	-	WU, Shu Chuan	Spouse	
							HO, Pei Fen	First-degree relative	
							Chain-Yuan Investment Co., Ltd.	Director of the company	
							Chain-Yuan Investment Co., Ltd. (Representative: HO, Pei Shan)	First-degree relative	
Hong-Yu Investment Co., Ltd.	15,676,900	3.71%	-	-	-	-	None	None	
Hong-Yu Investment Co., Ltd. (Representative: TSAO, Ming Hong)	3,092,879	0.73%	-	-	15,676,900	3.71%	None	None	

Name	Shares held in person		Shares held by spouses and minors		Shares held in the name of others		Title or name of the top 10 shareholders who are related parties, spouses, or relatives within the second degree of kinship and their relationships with each other		Remark
	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Name	Relationship	
CHEN KAO, Hsiu Hua	8,954,176	2.12%	-	-	-	-	None	None	
Mei Ta Industrial CO., LTD.	7,688,597	1.82%	-	-	-	-	None	None	
Mei Ta Industrial CO., LTD. (Representative: CHEN, Chang Bin)	-	-	-	-	-	-	None	None	
Trustee Account for Yong Zhu Investment Co., Ltd. at Taishin International Bank	7,162,570	1.69%	-	-	-	-	None	None	
HO, Pei Fen	6,750,833	1.60%	-	-	3,249,167	0.77%	HO, Ming Shiann	First-degree relative	
							WU, Shu Chuan	First-degree relative	
							Chain-Yuan Investment Co., Ltd. (Representative: HO, Pei Shan)	Second-degree relative	
WU, Shu Chuan	5,702,198	1.35%	26,312,540	6.23%	-	-	HO, Ming Shiann	Spouse	
							HO, Pei Fen	First-degree relative	
							Chain-Yuan Investment Co., Ltd.	Director of the company	

Name	Shares held in person		Shares held by spouses and minors		Shares held in the name of others		Title or name of the top 10 shareholders who are related parties, spouses, or relatives within the second degree of kinship and their relationships with each other		Remark
	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Name	Relationship	
							Chain-Yuan Investment Co., Ltd. (Representative: HO, Pei Shan)	First-degree relative	
Trustee Account for LCH Investment Co., Ltd. at Taishin International Bank	5,250,000	1.24%	-	-	-	-	None	None	
Trustee Account for Hao Bao Investment Co., Ltd. at Taishin International Bank	5,200,000	1.23%	-	-	-	-	None	None	

**IX. Information on the Total Number of Shares Held in Investee Companies by the Company,
Directors and Managers, and Companies Directly or Indirectly Controlled by the Company:**

Total shareholding

As of December 31, 2024; Unit: shares

Name of investee company (Note)	Investment by CMP		Investment by directors, managers, and companies directly or indirectly controlled by CMP		Total investment	
	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)
Atrans Precision Industries Co., Ltd.	25,782,134	72.24	4,737,380	13.27	30,519,514	85.51
United Elite Agents Limited	667,820	100.00	-	-	667,820	100.00
CMJ CO., LTD.	500	83.33	-	-	500	83.33
Sunflower Investment Co., Ltd.	67,013,057	99.01	649,754	0.96	67,662,811	99.97
CMAI CO., LIMITED	1,000,000	100.00	-	-	1,000,000	100.00
Pujen Land Development Co., Ltd.	158,877,643	56.65	53,056,690	18.91	211,934,333	75.56
Amida Trustlink Assets Management Co., Ltd.	16,763,726	35.21	7,538,717	15.83	24,302,443	51.04
The Hotel National Co., Ltd.	5,000,000	100.00	-	-	5,000,000	100.00
National Management Co., Ltd.	1,000,000	100.00	-	-	1,000,000	100.00
The Splendor Hospitality International Co., Ltd.	32,500,000	50.00	-	-	32,500,000	50.00
Shangrila Tourism Co., Ltd.	22,664,800	100.00	-	-	22,664,800	100.00
CMAAN Health Co., Ltd.	5,000,000	50.00	-	-	5,000,000	50.00
Taichung CMP Hospitality Management Consulting Co., Ltd.	119,880,000	100.00	-	-	119,880,000	100.00
Calligraphy Greenway Plaza Co., Ltd.	5,900,000	100.00	-	-	5,900,000	100.00
Great Naturalistic Block Co., Ltd.	5,000,000	100.00	-	-	5,000,000	100.00

Name of investee company (Note)	Investment by CMP		Investment by directors, managers, and companies directly or indirectly controlled by CMP		Total investment	
	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)
CMP Intelligence Technology Co., Ltd.	700,000	70.00	-	-	700,000	70.00

Note: These investee companies are CMPs investments accounted for using the equity method.

Chapter III Capital Overview

I. Capital and Shares

(I) Sources of capital:

1. Capitalization

Unit: shares; NTD

Date	Issue price	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Capital increase by assets other than cash	Others
1972.09	1,000	1,000	1,000,000	1,000	1,000,000	Start-up capital	None	
1976.02	1,000	20,000	20,000,000	20,000	20,000,000	Capital increase by cash totaling NTD 19,000,000	None	
1978.11	1,000	40,000	40,000,000	40,000	40,000,000	Capital increase by cash totaling NTD 20,000,000	None	
1981.03	1,000	70,000	70,000,000	70,000	70,000,000	Capital increase by cash totaling NTD 30,000,000	None	
1985.08	1,000	100,000	100,000,000	100,000	100,000,000	Capital increase by cash totaling NTD 30,000,000	None	
1988.09	1,000	146,000	146,000,000	146,000	146,000,000	Capital increase by cash totaling NTD 46,000,000	None	
1990.06	10	19,260,000	192,600,000	19,260,000	192,600,000	Capital increase by cash totaling NTD 46,600,000	None	
1990.08	10	19,990,000	199,900,000	19,900,000	199,900,000	Capital increase by retained earnings totaling NTD 7,300,000	None	
1991.03	10	27,330,000	273,300,000	27,330,000	273,300,000	Capital increase by cash totaling NTD 73,400,000	None	No. (80) TCZ (1) 00614
1991.10	10	43,000,000	430,000,000	31,429,500	314,295,000	Capital increase by retained earnings totaling NTD 27,330,000 Capital increase by capital reserve totaling NTD 13,665,000	None	No. (80) TCZ (1) 01558
1992.09	10	43,000,000	430,000,000	40,572,450	405,724,500	Capital increase by retained earnings totaling NTD 31,429,500 Capital increase by cash totaling NTD 60,000,000	None	No. (81) TCZ (1) 02015
1993.09	10	44,629,695	446,296,950	44,629,695	446,296,950	Capital increase by retained earnings totaling	None	No. (82) TCZ (1) 30949

Date	Issue price	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Capital increase by assets other than cash	Others
						NTD 20,286,230 Capital increase by capital reserve totaling NTD 20,286,220		
1994.07	10	49,092,665	490,926,650	49,092,665	490,926,650	Capital increase by retained earnings totaling NTD 22,314,850 Capital increase by capital reserve totaling NTD 22,314,850	None	No. (83) TCZ (1) 32686
1995.07	10	72,000,000	720,000,000	56,681,566	566,815,660	Capital increase by retained earnings totaling NTD 49,092,670 Capital increase by capital reserve totaling NTD 24,546,340 Employee bonuses totaling NTD 2,250,000	None	No. (84) TCZ (1) 39286
1996.10	10	72,000,000	720,000,000	62,349,724	623,497,240	Capital increase by retained earnings totaling NTD 28,340,790 Capital increase by capital reserve totaling NTD 28,340,790	None	No. (85) TCZ (1) 62076
1997.10	10	100,000,000	1,000,000,000	83,584,697	835,846,970	Capital increase by retained earnings totaling NTD 31,174,870 Capital increase by capital reserve totaling NTD 31,174,860 Capital increase by cash totaling NTD 150,000,000	None	No. (86) TCZ (1) 58450
1998.08	10	100,000,000	1,000,000,000	96,362,401	963,624,010	Capital increase by retained earnings totaling NTD 75,226,220 Capital increase by capital reserve totaling NTD 50,150,820 Employee bonuses totaling NTD 2,400,000	None	No. (87) TCZ (1) 59492
1999.08	10	100,216,897	1,002,168,970	100,216,897	1,002,168,970	Capital increase by retained earnings totaling NTD 19,272,480 Capital increase by	None	No. (88) TCZ (1) 66183

Date	Issue price	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Capital increase by assets other than cash	Others
						capital reserve totaling NTD 19,272,480		
2000.09	10	105,477,742	1,054,777,420	105,477,742	1,054,777,420	Capital increase by retained earnings totaling NTD 30,065,070 Capital increase by capital reserve totaling NTD 20,043,380 Employee bonuses totaling NTD 2,500,000	None	No. (89) TCZ (1) 74344
2001.07	10	111,854,927	1,118,549,270	111,854,927	1,118,549,270	Capital increase by retained earnings totaling NTD 40,847,900 Capital increase by capital reserve totaling NTD 20,423,950 Employee bonuses totaling NTD 2,500,000	None	No. (90) TCZ (1) 138424
2002.07	10	160,000,000	1,600,000,000	115,229,836	1,152,298,360	Capital increase by retained earnings totaling NTD 10,449,700 Capital increase by capital reserve totaling NTD 20,899,390 Employee bonuses totaling NTD 2,400,000	None	No. (91) TCZ (1) 0910140872
2003.04	10	160,000,000	1,600,000,000	118,141,945	1,181,419,450	Conversion of corporate bonds totaling NTD 29,121,090	None	No. JSS 09201115280
2003.07	10	160,000,000	1,600,000,000	124,380,437	1,243,804,370	Conversion of corporate bonds totaling NTD 62,384,920	None	No. JSS 09201213230
2003.09	10	200,000,000	2,000,000,000	134,544,627	1,345,446,270	Capital increase by retained earnings totaling NTD 56,641,970 Capital increase by capital reserve totaling NTD 11,328,390 Employee bonuses totaling NTD 2,500,000 Conversion of corporate bonds totaling NTD 31,171,540	None	No. (92) TCZ (1) 0920134299
2004.01	10	200,000,000	2,000,000,000	135,130,440	1,351,304,400	Conversion of corporate bonds totaling NTD 5,858,130	None	No. JSS 09301009910

Date	Issue price	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Capital increase by assets other than cash	Others
2004.04	10	200,000,000	2,000,000,000	146,983,968	1,469,839,680	Conversion of corporate bonds totaling NTD 118,535,280	None	No. JSS 09301076570
2004.07	10	200,000,000	2,000,000,000	151,496,866	1,514,968,660	Conversion of corporate bonds totaling NTD 45,128,980	None	No. JSS 09301132630
2004.08	10	200,000,000	2,000,000,000	163,641,803	1,636,418,030	Capital increase by retained earnings totaling NTD 72,273,480 Capital increase by capital reserve totaling NTD 43,364,090 Employee bonuses totaling NTD 5,000,000 Conversion of corporate bonds totaling NTD 811,800	None	No. JSS 09301154960
2004.11	10	200,000,000	2,000,000,000	166,072,057	1,660,720,570	Conversion of corporate bonds totaling NTD 24,302,540	None	No. JSS 09301214800
2005.05	10	200,000,000	2,000,000,000	170,980,393	1,709,803,930	Conversion of corporate bonds totaling NTD 49,083,360	None	No. JSS 09401075820
2005.09	10	200,000,000	2,000,000,000	178,253,123	1,782,531,230	Capital increase by cash totaling NTD 72,727,300	None	No. JSS 09401173610
2005.09	10	230,000,000	2,300,000,000	193,201,489	1,932,014,890	Capital increase by retained earnings totaling NTD 119,669,540 Capital increase by capital reserve totaling NTD 17,095,640 Employee bonuses totaling NTD 5,000,000 Conversion of corporate bonds totaling NTD 7,718,480	None	No. JSS 09401179240
2006.01	10	230,000,000	2,300,000,000	183,451,839	1,834,518,390	Conversion of corporate bonds totaling NTD 2,503,500 Cancellation of treasury shares totaling 10,000,000 shares	None	No. JSS 09501010060
2006.04	10	230,000,000	2,300,000,000	186,049,239	1,860,492,390	Conversion of corporate bonds totaling NTD 25,974,000	None	No. JSS 09501067830
2006.06	10	230,000,000	2,300,000,000	188,586,035	1,885,860,350	Conversion of corporate bonds totaling NTD 25,367,960	None	No. JSS 09501126660

Date	Issue price	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Capital increase by assets other than cash	Others
2006.08	10	230,000,000	2,300,000,000	206,655,441	2,066,554,410	Capital increase by retained earnings totaling NTD 56,575,810 Capital increase by capital reserve totaling NTD 18,858,600 Employee bonuses totaling NTD 5,000,000 Conversion of corporate bonds totaling NTD 100,259,650	None	No. JSS 09501193990
2007.01	10	230,000,000	2,300,000,000	210,605,868	2,106,058,680	Conversion of corporate bonds totaling NTD 39,504,270	None	No. JSS 09601008810
2007.04	10	230,000,000	2,300,000,000	210,777,037	2,107,770,370	Conversion of corporate bonds totaling NTD 1,711,690	None	No. JSS 09601079050
2007.07	10	400,000,000	4,000,000,000	210,777,037	2,107,770,370	Conversion of corporate bonds totaling NTD 0	None	No. JSS 09601163320
2007.07	10	400,000,000	4,000,000,000	211,186,944	2,111,869,440	Conversion of corporate bonds totaling NTD 4,099,070	None	No. JSS 09601169290
2007.09	10	400,000,000	4,000,000,000	237,201,088	2,372,010,880	Capital increase by retained earnings totaling NTD 231,938,970 Capital increase by capital reserve totaling NTD 21,085,360 Employee bonuses totaling NTD 5,000,000 Conversion of corporate bonds totaling NTD 2,117,110	None	No. JSS 09601219740
2008.01	10	400,000,000	4,000,000,000	241,266,742	2,412,667,420	Conversion of corporate bonds totaling NTD 40,656,540	None	No. JSS 09701012740
2008.04	10	400,000,000	4,000,000,000	244,221,287	2,442,212,870	Conversion of corporate bonds totaling NTD 29,545,450	None	No. JSS 09701090970
2008.07	10	400,000,000	4,000,000,000	244,246,539	2,442,465,390	Conversion of corporate bonds totaling NTD 252,520	None	No. JSS 09701174100
2008.08	10	400,000,000	4,000,000,000	261,434,539	2,614,345,390	Capital increase by cash private placement totaling NTD 171,880,000	None	No. JSS 09701206830

Date	Issue price	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Capital increase by assets other than cash	Others
2008.09	10	400,000,000	4,000,000,000	281,472,242	2,814,722,420	Capital increase by retained earnings totaling NTD 170,954,900 Capital increase by capital reserve totaling NTD 24,422,130 Employee bonuses totaling NTD 5,000,000	None	No. JSS 09701248020
2008.12	10	400,000,000	4,000,000,000	271,472,242	2,714,722,420	Cancellation of treasury shares totaling 10,000,000 shares	None	No. JSS 09701323100
2009.11	10	400,000,000	4,000,000,000	276,901,686	2,769,016,860	Capital increase by retained earnings totaling NTD 54,294,440	None	No. JSS 09801265130
2010.08	10	400,000,000	4,000,000,000	346,127,107	3,461,271,070	Capital increase by retained earnings totaling NTD 692,254,210	None	No. JSS 09901190740
2011.08	10	400,000,000	4,000,000,000	373,817,275	3,738,172,750	Capital increase by retained earnings totaling NTD 276,901,680	None	No. JSS 10001186630
2012.01	10	400,000,000	4,000,000,000	363,817,275	3,638,172,750	Cancellation of treasury shares totaling 10,000,000 shares	None	No. JSS 10101000940
2012.08	10	400,000,000	4,000,000,000	378,369,966	3,783,699,660	Capital increase by retained earnings totaling NTD 145,526,910	None	No. JSS 10101168860
2013.08	10	400,000,000	4,000,000,000	385,937,365	3,859,373,650	Capital increase by retained earnings totaling NTD 75,673,990	None	No. JSS 10201178050
2014.08	10	400,000,000	4,000,000,000	393,656,112	3,936,561,120	Capital increase by retained earnings totaling NTD 77,187,470	None	No. JSS 10301175720
2015.12	10	400,000,000	4,000,000,000	385,252,112	3,852,521,120	Cancellation of treasury shares totaling 8,404,000 shares	None	No. JSS 10401266390
2019.07	10	500,000,000	5,000,000,000	385,252,112	3,852,521,120	-	None	No. JSS 10801088560
2020.09	10	500,000,000	5,000,000,000	376,122,112	3,761,221,120	Cancellation of treasury shares totaling 9,130,000 shares	None	No. JSS 10901177240
2023.05	10	500,000,000	5,000,000,000	376,125,237	3,761,252,370	Conversion of Corporate Bonds into Shares NTD 31,250	None	No. JSS 11230086030
2023.12	10	500,000,000	5,000,000,000	377,547,804	3,775,478,040	Conversion of Corporate Bonds into Shares NTD 14,225,670	None	No. JSS 11230223830
2024.04	10	500,000,000	5,000,000,000	378,786,504	3,787,865,040	Conversion of Corporate Bonds into Shares NTD 12,387,000	None	No. JSS 11330050180
2024.05	10	500,000,000	5,000,000,000	378,896,179	3,788,961,790	Conversion of	None	No. JSS

Date	Issue price	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Source of capital	Capital increase by assets other than cash	Others
						Corporate Bonds into Shares NTD 1,096,750		11330087520
2024.09	10	500,000,000	5,000,000,000	390,783,250	3,907,832,500	Conversion of Corporate Bonds into Shares NTD 118,870,710	None	No. JSS 11330160990
2024.12	10	500,000,000	5,000,000,000	403,912,097	4,039,120,970	Conversion of Corporate Bonds into Shares NTD 131,288,470	None	No. JSS 11330210370
2025.03	10	500,000,000	5,000,000,000	422,604,271	4,226,042,710	Conversion of Corporate Bonds into Shares NTD 186,921,740	None	No. JSS 11430039560

2. Type of shares

As of April 19, 2025; Unit: shares

Type of shares	Authorized capital				Remark
	Issued shares		Unissued shares	Total	
	Listed	Unlisted			
Registered ordinary shares	422,604,271	-	77,395,729	500,000,000	

3. Information on the shelf registration system: None.

(II) List of major shareholders:

Information on the name of shareholders with a shareholding ratio of more than 5% or the top 10 shareholders by shareholding ratio, the number of shares they hold, and their shareholding ratios:

As of April 19, 2025; Unit: shares

Name of major shareholder	Shares	Number of shares held	Percentage (%)
Chain-Yuan Investment Co.,Ltd.		68,552,965	16.22%
HO, Ming Shiann		26,312,540	6.23%
Hong-Yu Investment Co., Ltd.		15,676,900	3.71%
CHEN KAO, Hsiu Hua		8,954,176	2.12%
Mei Ta Industrial CO., LTD.		7,688,597	1.82%
Trustee Account for Yong Zhu Investment Co., Ltd. at Taishin International Bank		7,162,570	1.69%
HO, Pei Fen		6,750,833	1.60%
WU, Shu Chuan		5,702,198	1.35%

Trustee Account for LCH Investment Co., Ltd. at Taishin International Bank	5,250,000	1.24%
Trustee Account for Hao Bao Investment Co., Ltd. at Taishin International Bank	5,200,000	1.23%

(III) CMP's dividend policy and its implementation:

1. Dividend policy

Pursuant to CMP's Articles of Incorporation, should CMP report a profit in the financial statements for the year, this profit shall first be used to pay taxes and make up for losses carried over from previous years. The net income after taxes for the period shall then be added to any other items for the period, and recorded as the undistributed dividends for the year. Ten percent of this amount shall be allocated as the legal reserve, unless the legal reserve has already reached the amount required by law. Additionally, a special surplus reserve shall be allocated based on CMP's business needs and pursuant to regulatory requirements. Should there be profits remaining, the remaining amount shall be included in the undistributed dividends at the start of the period, and the Board of Directors shall create a dividend distribution proposal, which would then be submitted to the Annual General Meeting for resolution. Should the dividend distribution proposal stipulate that all or some portion of the share and bonus dividends be distributed in the form of cash, the Board of Directors is authorized to approve the proposal through a majority vote held in a Board of Meeting attended by more than two-thirds of all directors, and report this proposal to the Annual General Meeting.

CMP is currently in a stage of growth, with stable profits and future cash flows. We also have major investments planned for the future, and after considering CMP's future funding needs and long-term financial plans, we have established a policy of distributing remainder profits as shareholder dividends. Dividends are distributed in the form of cash and share dividends, with share dividends accounting for less than 70% of total dividends.

2. Dividend distribution proposal reported at this Annual General Meeting

Report on CMP's 2024 distribution of cash dividends

- (1) Pursuant to Article 27 of the CMP Articles of Incorporation, CMP's 2024 cash dividend distribution plan for earned profits has been approved by the Board of Directors. In 2024, NTD1.75 per share was distributed in cash dividends from earned profits, totaling NTD 729,361,890.
- (2) The proposal has been approved by the Board of Directors, and the chairperson has been authorized to establish an ex dividend date and decide on other distribution details. The chairperson is authorized to handle any issues arising from a change to the number of ordinary shares resulting in a change to the dividend amount per share.

3. CMP does not anticipate making any major changes to this dividend policy.

(IV) Impact of this year's allotment of bonus shares as proposed at the Annual General Meeting on CMP's business performance and earnings per share: The 2024 dividend distribution plan approved by the Board of Directors does not allocate share dividends.

(V) Employee and director remuneration:

1. Percentage amounts distributed as employee and director remuneration as stipulated in the CMP

Articles of Incorporation:

Should CMP make a profit for the year, no less than 2.5% of this profit amount shall be allocated as employee remuneration, and no more than 2.5% as director remuneration, pursuant to Article 27-1 of the CMP Articles of Incorporation. However, an amount shall be set aside in advance to compensate for cumulative losses, if any, before the calculating the amounts to be distributed as employee and director remuneration using the percentage stipulated in the Articles of Incorporation. Employee and director remuneration distribution proposals shall be submitted to the Board of Directors for resolution and reported to the Annual General Meeting. CMP distributes employee remuneration, issues employee restricted stock awards, issues employee subscription right certificates, issues new shares for employee purchase, and purchases shares for transfer for all CMP employees meeting a set of criteria specified by the Board of Directors.

2. Basis for estimating the amount of employee and director remuneration, basis for calculating the number of shares to be distributed as employee remuneration, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated amount, for the current period:

CMP estimates the amount of employee and director remuneration according to the basis stipulated in Article 27-1 of the CMP Articles of Incorporation (same as explained in Item 1. above), taking into overall consideration shareholder rights, as well as industry standards and the overall economic environment. In 2024, CMP's audited net income before taxes amounted to NTD 1,305,472,576, and NTD 1,378,534,927 after including employee and director remuneration. 2.8% of this amount was proposed to be allocated as employee remuneration, amounting to NTD 38,598,978, and 2.5% was proposed to be allocated as director remunerations, amounting to NTD 34,463,373. These estimates were used as the basis for accounted figures for employee and director remuneration for the period. All employee and director remuneration allocated for this year shall be distributed in cash. Should there be any discrepancy between the actual and estimated allocated amount, the discrepancy shall be treated as a change in accounting figures, and the discrepancy amount shall be recognized as profit or loss in the year that remuneration is actually distributed.

3. The proposed remuneration distribution plan approved by the Board of Directors

CMP's employee and director remuneration distribution plan for 2024 has been approved through a Board of Director's resolution on March 10, 2025:

- (1) On March 10, 2025, CMP's Board of Directors approved the distribution of employee remuneration of NTD 38,598,978 and director remuneration of NTD 34,463,373 for 2024, equal to the expense amount recognized in 2024. The distribution of employee remuneration described above was provided to both CMP employees and the employees of our subsidiaries.
 - (2) The amount of employee remuneration distributed in shares as a percentage of standalone and individual net profit after tax and total employee remuneration for the period: The 2024 dividend distribution plan approved by the Board of Directors does not distribute employee remuneration in the form of shares.
4. Actual distribution of employee and director remuneration for the previous year (including number of shares distributed, amount, and share price), along with an explanation of any discrepancies between the recognized and actual remuneration, including the amount, reasons, and the measures taken to address the discrepancies.
- (1) CMP's employee and director remuneration distribution plan for 2023 has been approved through a Board of Director's resolution on March 14, 2024. NTD28,093,909 in employee remuneration and NTD25,083,847 in director remuneration was fully distributed in cash.
 - (2) NTD28,093,909 and NTD25,083,847 were recognized as estimated employee and director remuneration respectively in 2023, and reported as operating costs or operating expenses in 2023. There was no discrepancy between the actual amount distributed and the estimated amount.

(VI) Buyback of CMP shares: None.

II. Corporate Bonds

(I) Status of corporate bonds issued:

The Company's 4th domestic unsecured convertible corporate bonds matured on January 24, 2025. Over-the-counter trading was terminated on February 3, 2025 in accordance with the issuance and conversion regulations. As of the publication date of the annual report, the outstanding balance of the Company's corporate bonds amounted to NTD 0. The handling status of corporate bonds is explained as follows. In addition, the subsidiaries have not issued any corporate bonds at present.

Type of corporate bond	Fourth round of domestic unsecured convertible corporate bonds
Issue date	2022/01/24
Par value	NTD 100,000
Place of issuance and trade	Taipei Exchange
Issue price	Issued at 110.04% of par value
Total	NTD 1,500,000,000
Interest rate	0% coupon rate
Duration	3 years

		Maturity date: 2025/01/24
Guarantor		None
Trustee		Taishin International Bank Co., Ltd.
Underwriter		Taishin Securities Co., Ltd.
Attorney		Handsome Attorneys-at-Law PENG, Yi Cheng
CPAs		CPAs TSENG, Kuo Yang and CHIH, Shih Chin from KPMG Taiwan
Method of repayment		Unless the bondholder converts the bonds into the Companys ordinary shares in accordance with Article 10 of the Regulations or exercise the put option on the bonds in accordance with Article 19 of the Regulations, or the Company performs early redemption of the bonds in accordance with Article 18 of the Regulations, or the securities firm repurchases and cancels the bonds on behalf of the Company, the Company shall make a one-off repayment in cash at par value within five business days from the day after the bonds mature. If the aforementioned date falls on the day when the Taipei Stock Exchange is closed, the repayment shall be postponed to the next business day.
Outstanding principal		NTD 0
Terms and conditions for early redemption or repayment		Kindly refer to the regulations governing the issuance and conversion of this round of convertible corporate bonds for more details.
Restrictive covenants		None
Name of rating agency, rating date, and rating awarded		None
Other rights attached	Amount of ordinary shares, overseas depositary receipts or other securities converted (exchanged or subscribed) as of the publication date of this annual report	NTD 1,414,800,000, equivalent to 46,482,159 shares
	Regulations governing the issuance and conversion (exchange or subscription) of corporate bonds	Kindly refer to the regulations governing the issuance and conversion of this round of convertible corporate bonds for more details.

Possible dilution of equity due to the regulations governing the issuance, conversion, exchange or subscription of corporate bonds and the terms of bond issue, and its impact on existing shareholders equity	None
Custodian of exchanged assets	None

(II) Information on convertible corporate bonds

Types of corporate bonds		Fourth round of domestic unsecured convertible corporate bonds	
Item	Year	2024	Year 2025 up to February 3, 2025
Market price of convertible corporate bonds (NTD)	Highest	184.00	104.90
	Lowest	103.00	99.75
	Average	140.62	101.07
Conversion price		In line with the ex dividend operations in 2024, the conversion price per share was adjusted from NTD 31.0 in 2023 to NTD 29.9 per share from September 5, 2024 (the ex dividend date) onwards.	
Issue date and conversion price at the time of issuance		Issued on January 24, 2022, with a conversion price of NTD 34. 2 per share at the time of issuance	
Method for fulfilling the obligation to convert bonds		Issuance of new shares	
Conversion status as of the publication date		The Company's corporate bonds matured on January 24, 2025. Over-the-counter trading was terminated on February 3, 2025 in accordance with the issuance and conversion regulations. As of February 3, 2025, a total of 14,148 corporate bonds had been converted into common shares, amounting to 46,482,159 shares. The remaining 852 unconverted corporate bonds were redeemed for their principal amount in February 2025, with a total face value of NTD 85,200,000.	

(III) Information on exchangeable corporate bonds: None.

(IV) Status of self-registration: None

(V) Information on bonds with warrants: None.

III. Status of Preferred Shares: None.

IV. Status of Overseas Depositary Receipts: None.

V. Status of Employee Stock Options: None.

VI. Status of New Restricted Employee Stocks: None.**VII. Status of Issuance of New Shares in Connection with Mergers or Acquisitions: None.****VIII. Implementation of Capital Utilization Plan:**

- (I) Content and implementation of previous rounds of issuance or private placement of marketable securities as of the quarter prior to the publication date of this annual report:

CMP has completed fundraising via the issuance of the fourth round of domestic unsecured convertible corporate bonds. This round of fundraising plan was completed in the first quarter of 2022 as scheduled.

Unit: NTD

Issuance plan	CMPs fourth round of domestic unsecured convertible corporate bonds			
Amount issued	NTD1,500,000,000			
Issue date	2022/01/24			
Use of funds	Repayment of bank loans			
Progress of execution as of the publication date of this annual report	Status of execution		First quarter of 2022	Total
	Amount disbursed	Pre-determined	NTD 1,500,000 thousand	NTD 1,500,000 thousand
		Actual	NTD 1,500,000 thousand	NTD 1,500,000 thousand
	Progress of execution	Pre-determined	100%	100%
		Actual	100%	100%
	The total amount of funds raised by CMP in this round was NTD 1,650,646 thousand. Out of this amount, NTD 1,500,000 thousand was repaid in accordance with the original plan, while the remaining NTD 150,646 was used to replenish its working capital, which was completed on January 25, 2022 as scheduled. There were no changes to the plan.			
Benefit analysis	All the funds raised by CMP in this round of fundraising were used to repay bank loans, with a view to reducing its interest burden and improving its financial structure. The total amount of loans repaid was NTD 1,500,000 thousand. According to the calculation of benefit from savings on cost of capital using the actual bank lending rate, CMP is expected to save up to NTD 14,237 thousand in interest expense in 2022 and around NTD 14,443 thousand in interest expense each year thereafter, thereby enabling CMP to reduce its financial burden appropriately while improving its financial structure and enhancing its solvency.			

- (II) Previous rounds of issuance or private placement of marketable securities that have not been completed or that have been completed in the past three years but yet to demonstrate the benefits of the corresponding plan: None

Chapter IV Operating Overview

I. Business Activities

(I) Scope of business

1. Primary businesses

- (1) CA01010 Iron and Steel Smelt
- (2) CA01030 Iron and Steel Casting
- (3) CA01050 Steel Secondary processing
- (4) CA01090 Aluminum Casting
- (5) CA01100 Aluminum Rolling, Drawing and Extruding
- (6) CA01120 Copper Casting
- (7) CA01130 Copper Rolling, Drawing and Extruding
- (8) CB01990 Other Machinery Manufacturing
- (9) F106010 Wholesale of Hardware
- (10) F108031 Wholesale of Medical Devices
- (11) F110020 Wholesale of Glasses
- (12) F111090 Wholesale of Building Materials
- (13) F119010 Wholesale of Electronic Materials
- (14) F199990 Other Wholesale Trade
- (15) F206010 Retail Sale of Hardware
- (16) F208031 Retail Sale of Medical Apparatus
- (17) F208050 Retail Over-the-counter drugs class B
- (18) F210020 Retail Sale of Glasses
- (19) F211010 Retail Sale of Building Materials
- (20) F219010 Retail Sale of Electronic Materials
- (21) F299990 Retail Sale of Other Products
- (22) F399040 Retail Sale No Storefront
- (23) H701010 Housing and Building Development and Rental
- (24) H701020 Industrial Factory Development and Rental
- (25) HZ02010 Financial Institution Creditor's Right (Money) Purchase Business
- (26) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

2. Revenue Proportion:

Unit: NTD thousands

Business Unit	2024	Percentage (%)
Metal Manufacturing Business Unit	9,739,038	54.05
Real Estate Development Business Unit	7,518,428	41.72
Lifestyle Innovation Business Unit	762,383	4.23
Total	18,019,849	100.00

3. Main products of CMP Group

The main business operations of CMP Group include the development, production, processing, and sales of various metal parts products, development, leasing, and sales of residential housing and building, international tourist hotel business operations, and the managing of retail locations and department stores. Among these business operations, the products of the Metal Manufacturing Division are divided into gray cast iron (FC), ductile iron (FCD) and aluminum products. These materials are manufactured, processed, and assembled for use in automotive components, construction hardware, mechanical tools, electromechanical systems, and transmission parts.

The business operations of the Lifestyle Innovation Division are in the department store industry. The Division's business locations include Park Lane by CMP in Taichung, and the Park Lane by Splendor joint venture. The stores mainly offer fashion accessories, food and beverage services, and books and stationery. The MUJI Park Lane by Splendor flagship store is also located within the complex. We have also created an all new modern reimagining of a traditional market - the Taichung Sixth Market. In March 2024, CMP Group, in collaboration with a spatial exhibition design firm, revitalized a group of wooden dormitory buildings from the Japanese colonial period, originally managed by the Forestry and Nature Conservation Agency under the Ministry of Agriculture. Named "0KM" to signify the starting point of exploration, and the space is created to be the entrance to a mountain forest within the city, where one can explore the beauty of nature from the perspective of their own lifestyles. With the brand image of "rediscovery", the museum leads the public to explore previously unseen points of view and imagination, through sustainable products, environmental education, themed exhibitions, and courses and activities. The Taichung Intercontinental Hotel opened in October 2024. It is located in the Calligraphy Greenway district in Taichung and is part of the CMP Park Lane brand. The hotel design adopted InterContinental Hotels' consistent understated elegance, and cleverly integrates Taiwan's island characteristics and urban culture. With a global vision and InterContinental's brand "genuine hospitality" as the core, it is committed to providing excellent and meticulous hospitality and creating a new service standard.

The business goals of the Real Estate Development Division are to handle the development, rental, and leasing of residences, buildings, and industrial plants, act as an agent for land and urban rezoning, and offer building management consultancy activities. In recent years, the Division has adopted smart buildings, green buildings, low carbon buildings, and functional buildings, and implemented BIM360 cloud operations and a building cost forecast platform. The Division has also gradually adopted Leed and Fitwel certifications into its construction projects, and improved its customer sales team to draw closer to customers. Our representative building projects include the CMPJ, CMPJ Residence de l'aqua,

and CMP Midtown. In 2022, we established a subsidiary PUJADE Construction Co., Ltd., which took over two construction sites including "Serenity of Nature" and "CMP Midtown II" in 2024. This move enables greater flexibility in responding to market fluctuations, helping to control construction costs and timelines. Looking ahead, the company will continue to take on new development projects to realize tangible benefits and improve operational performance.

4. New products (services) planned for development

- A. Development and production of castings and precision processing methods for agricultural machinery and machinery tools
- B. Development and production of parts and precision processing methods for automotive engines, chassis, and differential cases
- C. Development and production of high-molybdenum castings and precision processing methods
- D. Research and development of high-specification cast iron materials and precision procession methods
- E. Development and production of magnesium-aluminum alloy castings and precision processing methods
- F. Development and production of cast iron and precision processing methods for hydraulic parts
- G. Land development, and construction and sale of high-quality residential buildings
- H. Hotel business operation and provision of high-quality food and beverage services
- I. Operation and management of retail shopping malls and property management of commercial real estate

(II) Industry Overview

1. Current condition and future development of the industry

(1) Current condition and future development of the metal manufacturing industry

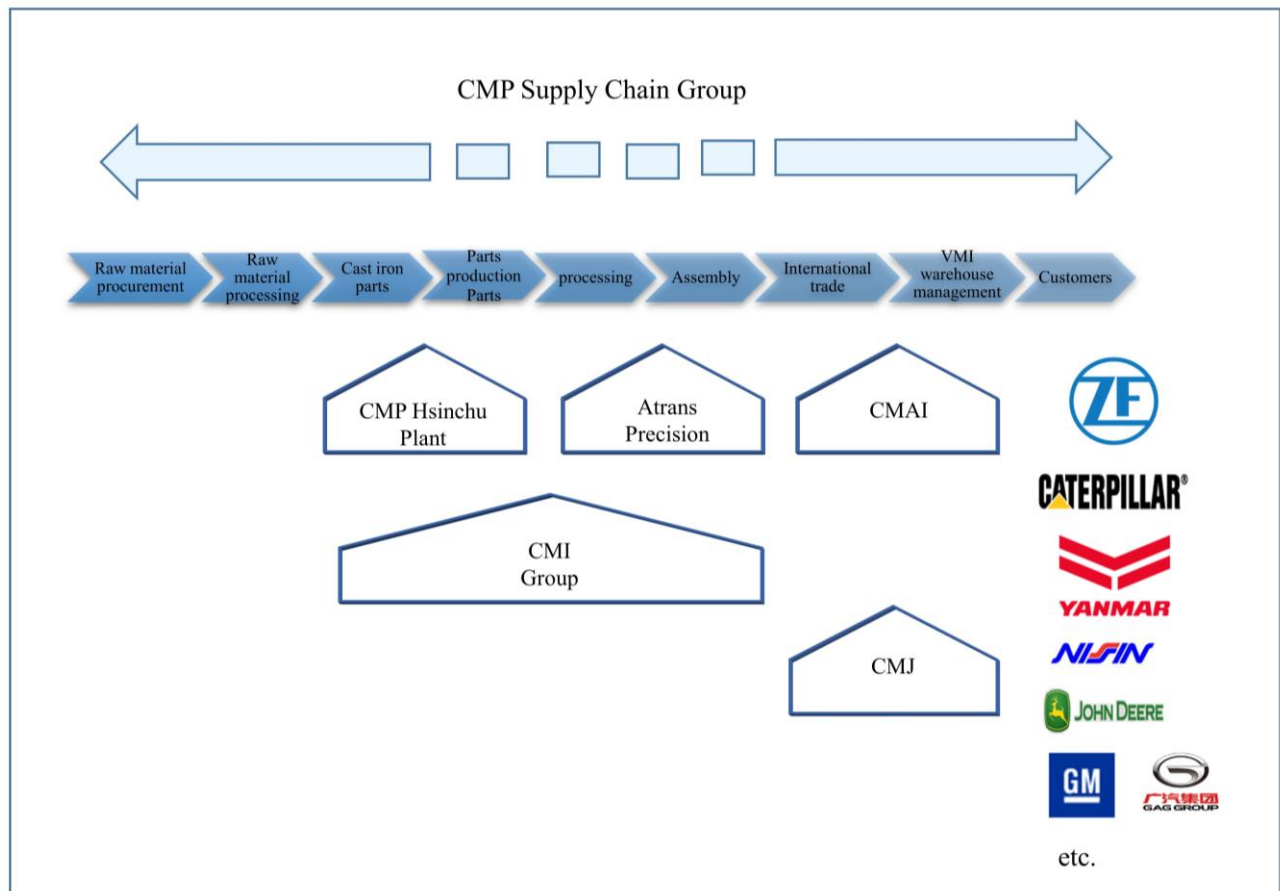
The metal forming industry supplies essential materials that are closely integrated with a wide range of industrial sectors. With increasing casting productivity and efficiency, along with rising global environmental concerns, major international foundries are adopting green technologies such as solar-powered systems and eco-friendly equipment. They are also implementing computer-aided mold flow simulations, AI-powered machinery, and robotic arms, supported by automated and systematic management models. These advancements have helped the casting industry shed its traditional 3K (dirty, dangerous, and demanding) image.

Additionally, casting products are known for their long life cycles and high recyclability, enabling the industry to transition toward clean and precision casting. Despite recent challenges such as domestic economic slowdown, structural adjustments in China, and global uncertainties, the industry's overall output value has remained relatively stable. The continued adoption of new materials, AI technologies, and 3D printing is further advancing casting techniques, driving the industry toward green and high-precision mechanical castings.

Building on this foundation, the industry is expanding into a broader range of metal products while increasing the proportion of high-precision processing and assembly. The company aims to become a leading supplier of advanced metal forming products.

CMP Group is recognized as a leading example of a fully vertically integrated enterprise, both domestically and internationally. Its integrated supply chain spans the entire process — from casting production and processing, carried out by CMP, CMS, CMW, CMB, and CMH; to precision machining and assembly, performed by CMS, CMW, CMB, Atrans Precision Industries Co., Ltd., and CMH; to VMI (Vendor Managed Inventory) logistics and marketing, managed by

CMAI and CMJ. These operations ultimately support major international manufacturers in the automotive, machinery, and compressor component sectors. This tightly integrated system is continually reinforced through strategic investments in related companies, aimed at enhancing synergy and collaborative efficiency for future vertical specialization.



Upstream integration covers sales and localized services. CMP Group has maintained long-standing partnerships with major global manufacturers such as ZF TRW, Ford, General Motors (GM), and Japan's YANMAR, establishing strong business relationships and a high level of transactional trust. Leveraging our expertise in VMI (Vendor Managed Inventory) warehouse management, we provide diversified logistics services through our subsidiaries in the United States and Japan (CMAI and CMJ), capitalizing on their local presence.

As part of its midstream and downstream integration in production and processing, CMP Group brings extensive technical experience from years of collaboration with major global manufacturers. It holds numerous quality certifications, including IATF 16949, ISO 9001, ISO 14001, and ISO 45001. The Group is also recognized as both a China Green Foundry Demonstration Enterprise and a China Green Foundry Enterprise, among other industry honors. These achievements position CMP Group as a benchmark manufacturer in the automotive components industry, contributing to quality enhancement across the supply chain.

(2) Current condition and future development of the construction industry

In the context of national economic development, the construction industry is subject to cyclical fluctuations that reflect its own economic conditions, but it also has a direct impact on a wide range of related sectors, including steel, cement, building materials, interior decoration, finance, real estate brokerage, and property marketing. As such, it is often referred to as a “locomotive” industry — a driver of broader economic activity — and plays a vital role in national infrastructure development and economic growth.

In 2024, Taiwan's construction industry experienced new market dynamics influenced by multiple factors. According to the Ministry of the Interior's real-price registration data, land transaction volume across Taiwan declined by 2% year-on-year, reaching a five-year low. However, the total transaction value rose by 20% compared to 2023, reflecting a distinct market trend of “lower volume, higher prices.”

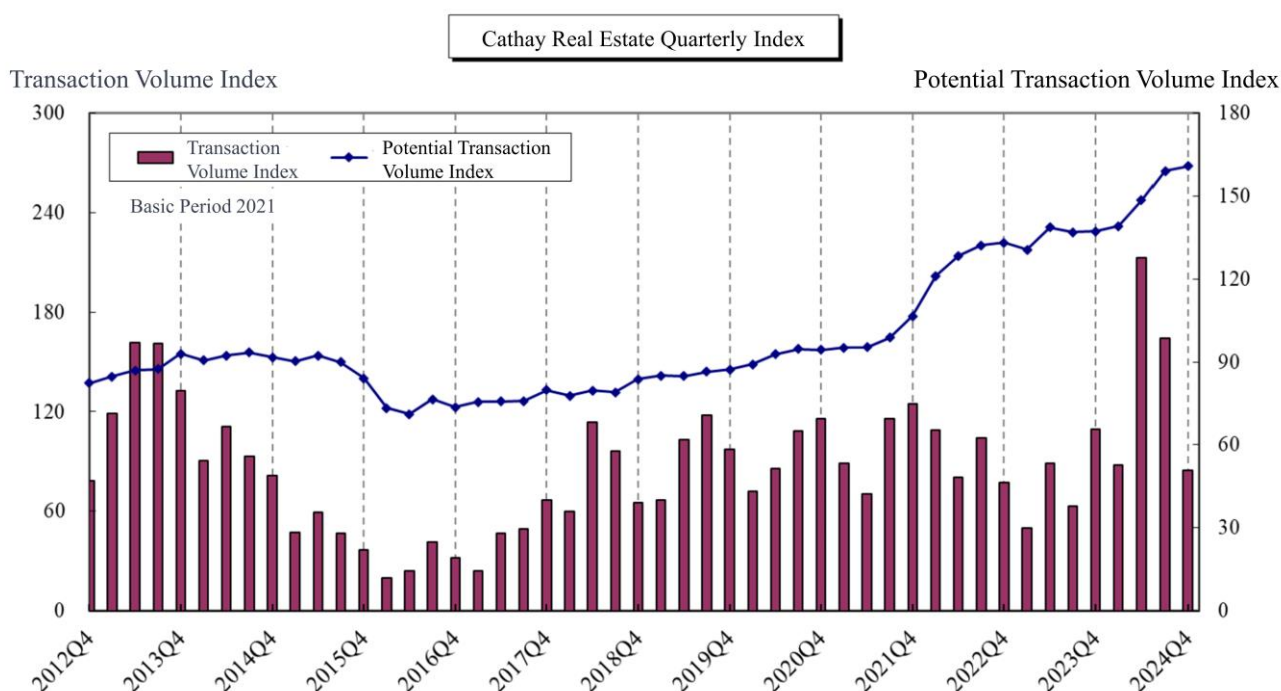
In the land transaction market, real estate developers and technology companies emerged as the primary buyers. Developers, optimistic about a housing market rebound, have been actively acquiring land. Demand from technology companies has been steadily increasing, driven by the growth of the semiconductor and AI-related sectors. In the commercial real estate sector, demand for owner-occupied properties remains strong, with office and industrial property transactions accounting for nearly 57%, indicating increased market activity. However, the Central Bank's lending restrictions have constrained developers' purchasing power, while land prices remain elevated.

According to the Cathay Real Estate Index press release for Q4 2024, property prices rose while transaction volumes declined year-on-year. Both asking and transaction prices remained stable during the quarter, while the price negotiation margin expanded slightly. The volume of new project launches declined slightly, whereas both sales rates and transaction volumes dropped significantly. Although Taiwan's exports continued to grow steadily—driven by demand from emerging technologies such as artificial intelligence—and although the Central Bank revised its full-year GDP growth forecast for 2024 upward to 4.25% while keeping policy rates unchanged, the seventh wave of credit control measures implemented by the Central Bank in September led to a sharp decline in housing market transaction volume. As a result, concerns over an overheated housing market have eased, and no additional regulatory measures have been introduced.

Looking at the full year, the first half of 2024 saw increases in both housing prices and transaction volume, driven by the Taiwan stock market reaching new highs, increased investment from the tech sector, the launch of the New Youth Housing Loan program, and rising inflation expectations. In the second half of the year, the Central Bank tightened credit controls and imposed stricter reviews on the New Youth Housing Loan program. With housing prices already at elevated levels, buyer interest declined significantly in the fourth quarter, leading to a decrease in transaction volume.

Overall, the housing market in 2024 experienced both price and volume growth, with active market performance throughout the year. Continuing the trend from 2024, the housing market in

2025 is expected to see stable prices but lower transaction volume in the short term. However, given the rapid weakening in buyer interest, the long-term outlook for the housing market remains uncertain.



Source: Cathay Real Estate Quarterly Index Report for the Fourth Quarter of 2024

(3) Current conditions and future development of the retail industry

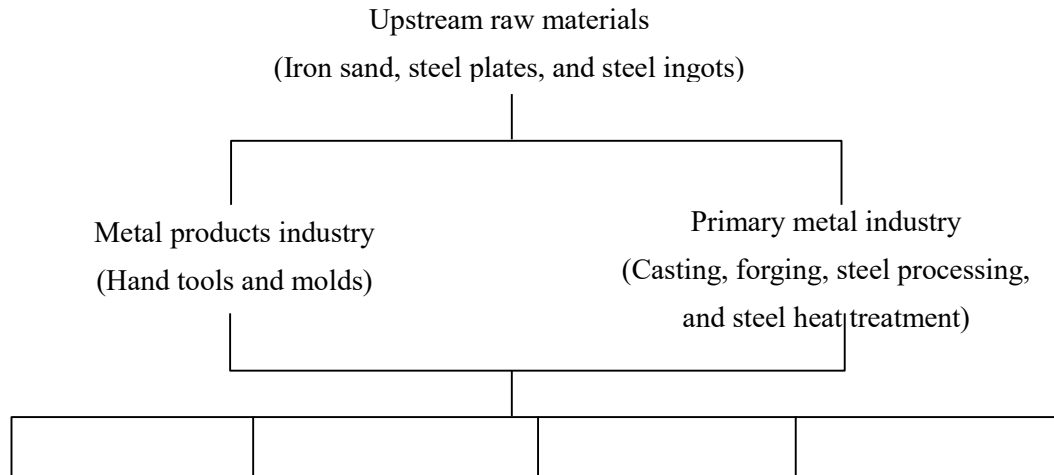
In 2024, the post-pandemic recovery in department store revenues gradually lost momentum. In addition, the crowding-out effect caused by increased overseas travel became more pronounced, further intensifying competition within Taiwan's retail sector. Brick-and-mortar retail channels also continue to be impacted by the rise of e-commerce, facing considerable challenges in achieving sustainable growth.

To meet future market demand, the mall has undergone organizational restructuring and has actively invested in software and hardware upgrades. By leveraging artificial intelligence for member data analysis, the mall has not only enhanced the customer shopping experience but also implemented partial space renovations and store layout adjustments to improve adaptability and strengthen customer loyalty. Furthermore, by integrating the neighborhood ambiance and event planning of the CMP Calligraphy Greenway district, the mall has established a distinctive lifestyle hub that enhances its diversity and overall competitiveness.

2. Relationship between the upstream, midstream, and downstream sectors in the industry

(1) Metal Manufacturing Industry

The metal manufacturing industry in which CMP Group are involved (including casting and precision processing of components and parts for end products such as automobile and agricultural machinery) consists of the primary metal industry and the metal products industry, from which downstream industries are derived.

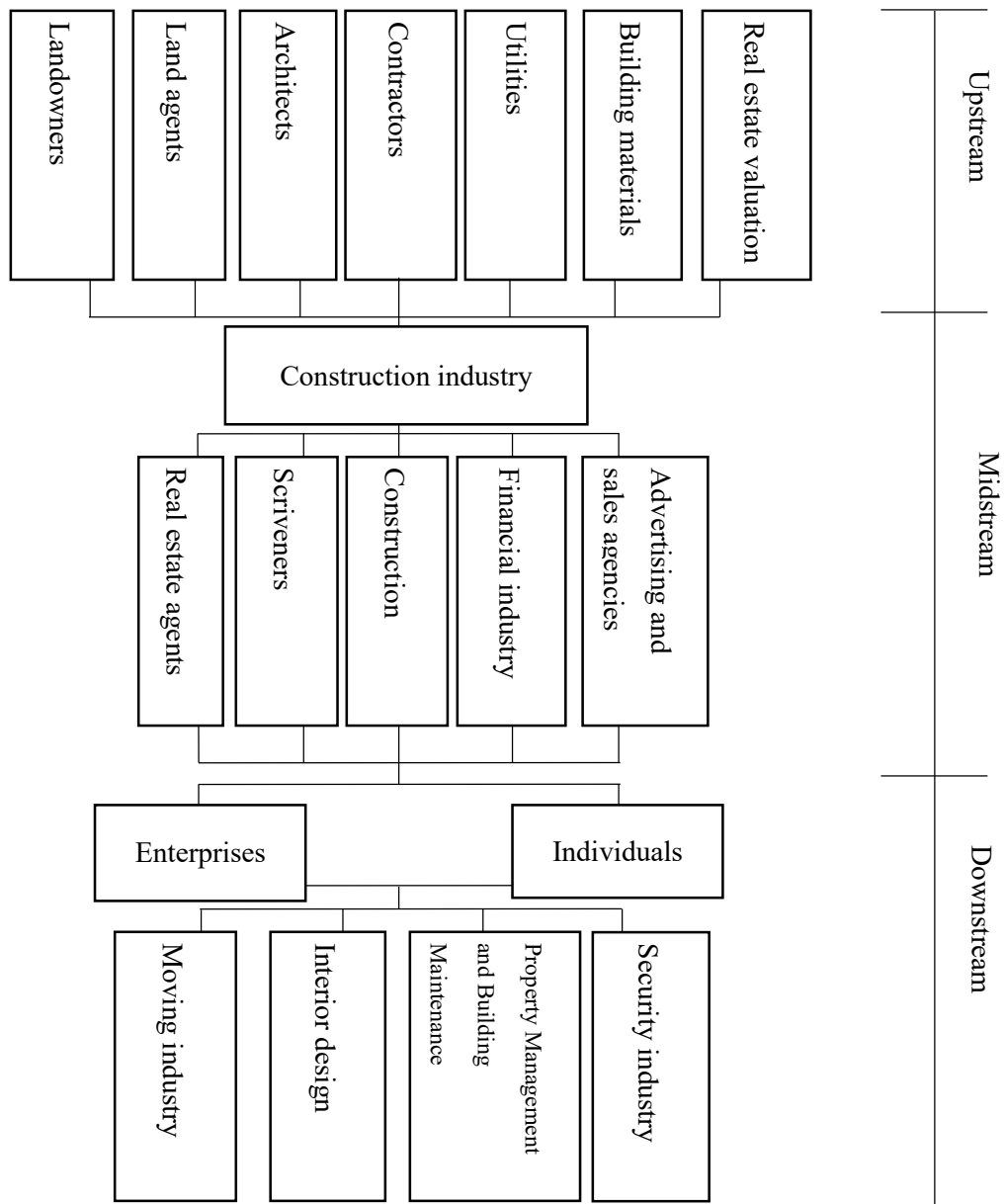


<u>Construction hardware industry</u>	<u>Transportation tools industry</u>	<u>Machine equipment industry</u>	<u>Electronics and electrical industry</u>	<u>Precision Equipment industry</u>
- Angled tubes - Connectors - Sewer covers	- Automotive parts - Aeronautical parts - Ship construction - Bicycle production - Aeronautical machine production, repair, and maintenance	- Prime motor - Metal cutting industry - Forming machinery - Weaving and textile machinery - Construction machinery - Food machinery	- Electric power supply, electric transmission and power distribution machinery - Home appliance and lighting equipment - Other electrical equipment	- Clock and watch production - Medical equipment - Industrial precision tools - Other precision equipment

Source: Approaches to Upgrading of the Metal Industry

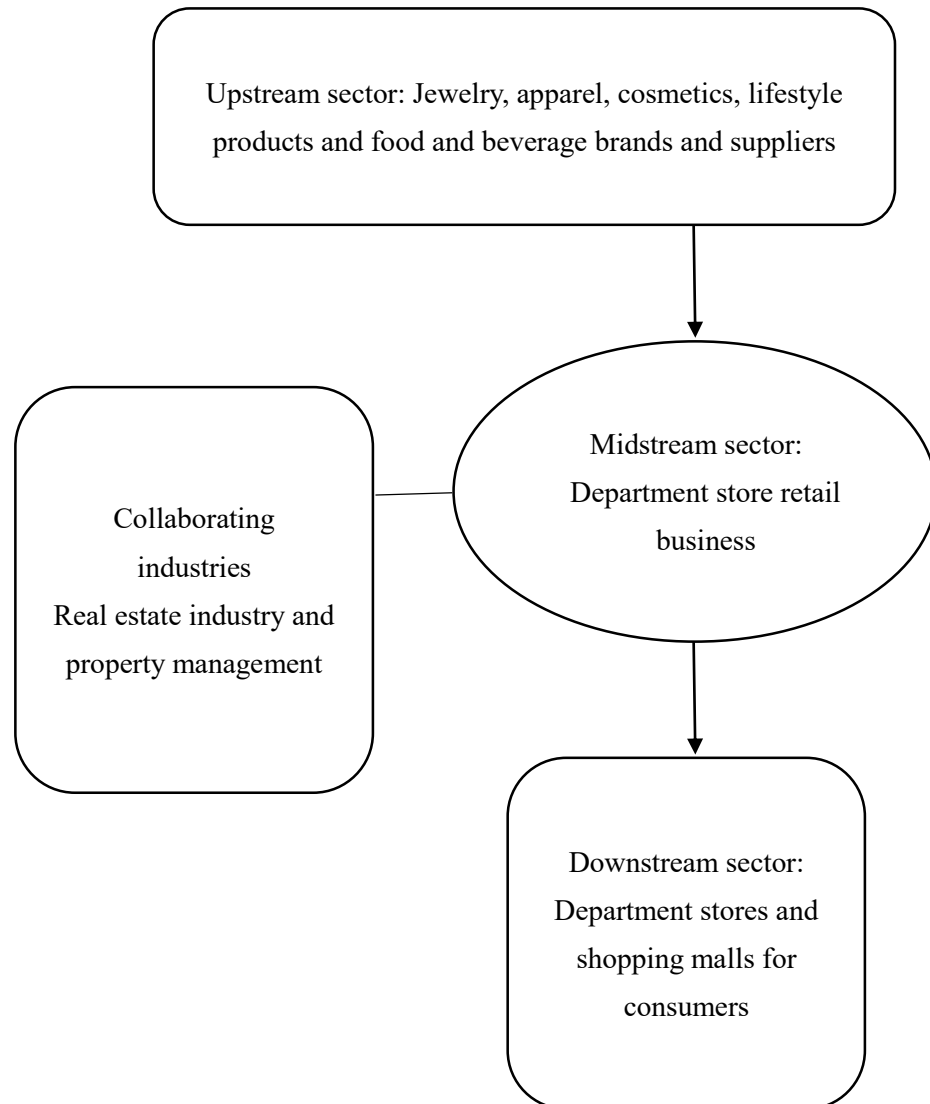
(2) Construction industry

The Real Estate Development Business Unit at CMP Group is, in fact, the construction industry, which belongs to the midstream sector in the real estate industry. The relationship between the upstream, midstream, and downstream sectors in this industry is illustrated as follows:



(3) Retail industry

The Lifestyle Innovation Business Unit at CMP Group is, in fact, the department store retail business in the midstream sector. This industry involves building spaces at department stores in collaboration with real estate and property management companies, as well as bringing in upstream brands or distributors to set up counters at department stores and sell products to consumers. The relationship between the upstream, midstream, and downstream sectors in this industry is illustrated as follows:



3. Various product development trends and competition

(1) Metal Manufacturing Industry

Most other domestic manufacturers within the same industry, apart from a small number of professional manufacturers focused on casting and precision processing including CMP itself, Yeong Guan Energy, Chia Yi Steel Co., Ltd., WINSON Machinery Casting Co. Ltd., Meita Group, and Lioho Machine Works Ltd, are small-scale production plants. These companies have small production capacities, and lack the mature technologies and automated equipment to compete with the larger professional manufacturers.

In recent years, China has consumed a large amount of global raw materials. In order to maintain stable supply and reduce costs, customers have turned to making orders from Asian manufacturers, providing numerous new business opportunities for Asian manufacturers with sufficient operational scale and competitiveness. This has been especially true for large companies in the global automotive and agricultural machinery industry, who have been most proactively seeking out Asian manufacturers.

In response to the future competitive environment, manufacturers need to continue to develop new cast iron alloys and new special alloy material products which are thin, high-strength, wear-resistant, and heat-resistant, with the goal of making products lighter and more resilient. Manufacturers also need to improve product quality and environmental protection methods, establishing a production model with economies of scale and a platform able to provide a stable flow of financing, in order to support growing customer order volume and operational development.

(2) Construction Industry

CMP Group has been engaged in real estate development and construction for many years. We proactively look for quality land, and rigorously evaluate, analyze, and verify the source of each piece of land, as well as analyze the future development potential of each location, taking into consideration the future development of government policies. Through further product positioning, construction planning, sales management, and financial planning, we achieve the optimal combination of these factors, and ensure that each square meter of purchased land can be developed with the maximum efficiency, creating the greatest possible value.

(3) Shopping mall management industry

CMP Group has enhanced the diversity, competitiveness, and profitability of its shopping malls by hosting seasonal events, integrating its membership systems, and upgrading both hardware and software facilities. The Group has also renovated select areas, continually adjusted store layouts, introduced leading brands and distinctive flagship stores, and increased tenant mix variety. Additionally, by curating the overall ambiance of the

Calligraphy Greenway district, CMP has cultivated a representative urban lifestyle ecosystem.

Additionally, as the global economy gradually recovers, CMP Group is actively securing orders from international clients and expanding its presence in residential construction. The Group continues to implement cost-reduction initiatives and promote automation, green manufacturing processes, and the adoption of high-precision equipment. These efforts are aimed at developing a next-generation 3C (Clean, Compact, and Connected) production environment, enhancing process optimization and manufacturing capabilities, and advancing low-carbon and energy-saving practices. Beyond meeting general expectations for production flexibility and inventory control, CMP is also incorporating sustainability principles to strengthen operational resilience, mitigate business risks, enhance product competitiveness, and offer more diversified services to customers.

(III) Technology and R&D Overview

1. The R&D expenses of CMP Group in the past two years and their ratio to net revenue are as shown in the table below. Estimated R&D expenses for 2025 are NTD 349,971 thousand. Various R&D plans focused on developing new products, improving production technology and efficiency, optimizing quality, investing into smart manufacturing and improving customer satisfaction have been implemented. These plans are also expected to increase revenues.

Proportion of R&D expenses to net operating revenue:

Unit: NTD thousands

Year	R&D expenses (Note 1)	Proportion of R&D expenses to net operating revenue (%)
2023	328,235	1.86%
2024	303,945	1.69%

Note 1: R&D expenses include operating costs and operating expenses associated with R&D.

Note 2: R&D expenses for the first quarter of 2025 amounted to NTD 76,762 thousand on a consolidated basis.

To improve overall R&D capacity and production results, CMP Group has communicated and exchanged opinions with other companies in the same industry and professional institutions to enhance CMP employees' awareness and knowledge of new technologies. With CMP Group's many years of accumulated technological know-how, we have systematically managed and passed down our experience to improve production efficiency and promote innovation, effectively reducing the learning curve and improving efficiency. We have proactively invested into R&D of new products, continued to focus on research and development of high-quality and high-precision castings, and proactively expanded improvements to the precision mechanical processing and production process for our products. CMP Group has moved towards the development of advanced precision machinery products, with the goal of increasing

the added value of our products in the future.

2. Successfully developed technologies and products

- (1) Development of precision processed components for air-conditioning compressors
- (2) Development of components for machine tools and public engineering projects
- (3) Development of key automotive components and transmission and safety components
- (4) Development of components for agricultural machinery engines
- (5) Management of shopping malls, the Taichung Sixth Market, and property management
- (6) CMP Village branding plans
- (7) PARK2, a unique park complex that incorporates a green plant environment with a shopping complex, housing various restaurants and brands
- (8) Restoring and revitalizing historical buildings, creating a self-operated business under the 0km brand

3. Patents obtained in 2024

No	Patent Certificate Number	Patent Title	Country	Patent Holder	Patent Type	Patent Term
1	Utility Model No. M662764	Automated Interpretation System for Spheroidization Process	R.O.C	China Metal Products Co., Ltd.	Utility Model	2024/11/11~2034/07/07
2	Utility Model No. M661017	Smart Dust Collection System for Dust Leakage Management	R.O.C	China Metal Products Co., Ltd.	Utility Model	2024/09/21~2034/07/04
3	M658281	Automated Processing System	R.O.C	Atrans Precision Industries Co., Ltd.	Utility Model Patent	2024/07/21~2034/04/02
4	2023227829554	A Multifunctional Hole Position Gauge	China	Suzhou CMS Machinery Co., Ltd.	Utility Model	2024/06/25~2034/06/24
5	2023227940852	A Precision Measurement Device for the Diameter of Groove Width	China	Suzhou CMS Machinery Co., Ltd.	Utility Model	2024/06/25~2034/06/24
6	2023231849071	A Rapid Purification Device for Sand Core Coating	China	Suzhou CMS Machinery Co., Ltd.	Utility Model	2024/07/16~2034/07/15
7	2023228101597	A Track Stopper	China	Suzhou CMS Machinery Co., Ltd.	Utility Model	2024/09/06~2034/09/05
8	2023236301773	A Secondary Sand Injection Molding Device for Grundfos Pump Housing	China	Suzhou CMS Machinery Co., Ltd.	Utility Model	2024/12/13~2034/12/12

(IV) Short and long-term business development plans

Short-term business development plans:

Metal Manufacturing:

- (1) Commit to the development and business expansion for casting products produced by each of the Group's plants.
- (2) Enhance the precision machining technology and business capabilities of each of the Group's plants.
- (3) Continue to improve and strengthen environmental protection and circular economy measures to increase customer trust.

Construction:

- (1) Fully utilize new technological tools, accumulate database information, and improve development and management capabilities.
- (2) Continue to adopt smart buildings, green building technologies, and new construction methods to improve product environmental friendliness.
- (3) Continue providing new residential experiences, such as our all-age housing project, to improve the residential experience and friendliness of our products.

Management of shopping malls:

- (1) Enhance infrastructure by upgrading both hardware and software to improve shopping and parking convenience, integrate digital membership systems with big data analytics to enable real-time decision-making, respond swiftly to industry changes, deepen customer engagement, and strengthen customer loyalty.
- (2) Renovate portions of the retail space, expand product offerings, and continuously introduce popular brands to enhance competitiveness.
- (3) Establish a co-prosperity system within the Green Ripple Life neighborhood, effectively integrate the unique resources of the Calligraphy Greenway, and create diverse visitor motivations.

Long-term business development plans:

Metal Manufacturing:

- (1) Form overseas OEM production partnerships or strategic alliances with major international manufacturers, actively expand investments into other companies across a global scope, developing vertically, horizontally, and internationally.
- (2) Collaborate with domestic and foreign professional institutions and schools, commit to the research and development of new technologies and materials in order to improve product stickiness and increase added value.
- (3) Proactively collaborate with domestic and foreign colleges and universities in order to effectively recruit professional managerial talent, and successfully implement CMP's long-term succession plans. These colleges and universities shall serve as a training resource for the Group's middle management personnel.

Construction:

- (1) Provide residents with friendly living environments through integration and planning of overall street profiles, creating a high-quality lifestyle ecosystem.
- (2) Maintain business acumen for the market, continue developing valuable land, and deepen real

estate development business operations.

- (3) Manage upstream manufacturers and midstream and downstream contractors, shorten procurement and contracting schedules, save costs and manage construction periods.

Management of shopping malls: The unique characteristics and scale of the shopping district around the Calligraphy Greenway have gradually taken shape. In the future, we will continue to integrate CMP Eslite Greenway, Splendor Greenway Mall, PARK2, CMP Museum of Art, InterContinental Taichung, and the overall planning of the entire district. We will also continue to collaborate with the foundation to promote a series of activities, aiming to create a renowned lifestyle hub with a strong cultural and creative design atmosphere.

II. Market, Production and Sales Overview

(I) Market analysis

1. Sales regions from the revenue of external customers

Unit: NTD thousands

Year	2023		2024	
Region	Amount	Percentage (%)	Amount	Percentage (%)
Taiwan	6,945,574	39.42	8,615,697	47.81
U.S.A.	1,495,117	8.48	1,761,278	9.77
Japan	1,765,852	10.02	1,426,192	7.92
China	5,877,442	33.36	5,044,084	27.99
Europe	519,289	2.95	540,490	3.00
South America	498,034	2.83	70,757	0.39
Others	518,135	2.94	561,351	3.12
Total	17,619,443	100.00	18,019,849	100.00

CMP Group's metal manufacturing products are supplied to industries such as automotive components, building hardware, machinery and hand tools, mechatronics, and transmission systems. These products are primarily sold in the Greater China, Japan, and North America regions, with additional sales in Europe and South America. Products and services from CMP Group's other business operations are mainly offered in Taiwan.

2. Market share, future market supply and demand, and future growth

(1) Metal Manufacturing

Demand

Due to the wide range of applications for metal products, downstream business fluctuations directly affect market growth. As there are many downstream industries, the impact of market fluctuations in a single downstream industry shall have limited impact on the metal manufacturing market. Observing the current market situation, advanced European countries, the United States, and Japan have all looked to procure high-quality metal materials and components from Asia, especially from the Chinese market. They have also looked for opportunities to enter the Chinese market. The model of global regulations, global supply chain management, and local production has matured. Procurement shifting towards the east has more benefited larger Asian manufacturers with the ability to offer better quality, prices, financial management, services, and delivery. CMP Group is representative of this type of manufacturer. We have been able to successfully construct an operational and production base in China, and possesses advantages due to our economies of scale and proximity to the market, despite there remaining considerable room for growth in the development of the global metal manufacturing business.

Supply

The metal manufacturing industry is a capital-intensive industry. In the long term, as global environmental protection requirements become increasingly strict, the number of manufacturers shall decrease and consolidation shall become a future trend. In particular, smaller plants shall be eliminated by market pressure, or be forced to specialize into producing larger castings or artistic produces, where less production volume is required. Professional casting and processing plants shall become more focused on production of large-scale precision products. Many large-scale corporate groups behind major brands have chosen to shut down their casting operations, in order to better focus on developing their core competitive advantages. These companies have turned towards contracting professional casting and processing manufacturers for original equipment manufacture, entering strategic collaborations with manufacturers. And CMP Group is the most representative professional casting and processing manufacturer in the Greater China region in terms of automation and professional ability. We offer a complete series of production services from original equipment manufacture of casting products to precision processing, which increases the added value of our products. Through our vertical integration strategy, we have been proactively expanding into the global market, providing our customers with a comprehensive and systematic set of services. Judging from the global development trends for metal products, CMP Group still has considerable room for development.

(2) Construction

Since the real estate market is widely distributed across different regions, with the locations and features of each product being different, competition is less obvious and the impact that an individual company has on the overall market is limited. Additionally, due to the large number of construction, property agent and building sales agent companies, each company's main products, project promotion areas, sales strategies, and sales groups are different. Currently, there is no credible industry standard for defining a product unit within the industry, and so there is no basis that can be used to clearly estimate market share.

CMP Group has been engaged in real estate development construction for many years. We proactively look for quality land, and rigorously evaluate, analyze, and verify the source of each piece of land, as well as analyze the future development potential of each location, taking into consideration the future development of government policies. Through further product positioning, construction planning, sales management, and financial planning, we achieve the optimal combination of these factors, and ensure that each square meter of purchased land can be developed with the maximum efficiency, creating the greatest possible value. We have also established a Grade A construction

company within the Group, allowing us to directly manage midstream and downstream contracting, reduce procurement and contracting schedules, and manage construction periods, ensuring overall business performance.

(3) Management of shopping malls

Park Lane by CMP is a regional department store located at the Taichung City Calligraphy Greenway. The main department stores located in this region include Shin Kong Mitsukoshi Taichung Store, Top City, Kuang San SOGO, and the Tiger City shopping mall, in addition to large-scale specialty stores such as the Mitsui Outlet Park, the family complex mall Mitsui Shopping Park LaLaport, as well as the Eslite Spectrum Taichung 480, which is based on the concept of a city museum. Many well-known food and beverage organizations as well as domestic and international brands have also expanded into Taichung. The overall local market is unlikely to grow significantly in the short-term, and competition between different brands and stores is fierce. In this market, creating unique characteristics and differentiation is key to creating diverse motivation for customers to visit. Park Lane by CMP mainly appeals to young customers, and features products with creative designs. Popular key brands have also been gradually introduced, and the Park's green wall architecture and humanities and cultural atmosphere has allowed it to successfully brand itself as a creative and tourist landmark. In the future, we shall continue developing existing customer groups and integrate a digital membership system, as well as strengthen efforts to attract well-known brands to set up stores at the Park. We shall avoid overlapping with other department stores as much as possible, creating our own unique appeal and differentiating ourselves from competitors. Through creating a system for neighborhood co-prosperity through Green Ripple Life, we shall enhance the layout of the Calligraphy Greenway and offer a more comprehensive customer experience, with the goal of maintaining stable business performance development.

3. Competitive niches, favorable and unfavorable factors for long-term growth, and countermeasures

(1) Favorable factors

① Large-scale professional casting and processing factory with a high degree of automated production

As part of efforts to promote an automated and smart production process, CMP Group has adopted new fully automated DISA equipment and smart production methods at CMH. CMP-Hsinchu, CMS, CMW, and CMB has adopted use of new fully automatic DISA, KW high-pressure high-speed molding machines, robotic arms, and automatic grinding

machines. Smart technology tools have also been introduced to ensure stable quality and fast product delivery. Apart from effectively reducing labor costs, these measures have also allowed us to implement follow-up product tracking and management capabilities.

②Flexible production capacity for small quantity and high variety production

CMP Group has long been developing towards establishing a high-quality, high-value-added product structure. Our products have small dimensions and little tolerance for weight differences, while complying with national standards and the certifications of major customers. Our flexible production capabilities allow us to efficiently convert production lines towards different products, meeting market demand for small quantities of highly-varied products.

③Product diversification and steady growth in demand

In response to developments in other industries, CMP Group has researched and developed competitive products for six main industries, including the automotive industry, agricultural machinery industry, construction and public engineering projects, machinery and manual tools, and mechatronics and transmission systems industries. This diversity in our downstream industries means that we are relatively unaffected by market conditions in any single industry.

④Equipped with excellent environmental protection equipment

Over the years, CMP Group has invested large sums of money into environmentally friendly machinery and equipment to comply with environmental protection requirements. In comparison to smaller-scale companies in the industry, who are gradually being eliminated from the market due to increasingly strict environmental regulations, we are better equipped to remain competitive.

⑤Maintain mutually beneficially partnerships with downstream industries

Due to the high quality of CMP Group's products, precise delivery times, and good reputation, customers whom we have business collaborations with for more than five years' account for more than 70% of our total customers. Many of these customers are also international leaders in their industry.

⑥The establishment of metal manufacturing processing plants in mainland China has allowed us to benefit from the synergy of a cross-strait division of labor.

⑦Seize opportunities, actively invest in mainland China, and establish a production and operation location

CMP Group's production and operation sites in mainland China were originally located in Tianjin and Suzhou. In response to future business growth, the new CMH plant in Wuhan has been completed and is now in production. This plant is expected to expand

production scale and serve as a foundation for the Group to maximize profits through cross-strait integration. The plant has maintained stable operations over the years, contributing significantly to the Group's profitability.

⑧Globalization

Fully grasping trends towards globalization and international division of labor, CMP Group has formed strategic alliances with Japanese diesel engine manufacturer YANMAR and the largest foundry in Northern Europe, BIRN, as well as collaborated with professional guidance institutions in Spain to build a solid network for international capital, technology, and marketing exchanges. This has allowed us to adapt to market and globalization trends, and we have established investments in other companies located in different regions of the world.

⑨In recent years, with the government encouraging funds to return to Taiwan, the overall housing market has been heating up slightly, whether it is due to the increase in domestic job opportunities, the weakening of wait-and-see sentiment, or an increase to rigid demand for self-occupied housing in the market.

⑩The brand value of a land developer commands a certain level of influence and value in the domestic real estate market. Compared to other products in the same neighborhood, brand value can help real estate units sell faster and for higher prices.

⑪The architectural design and planning of our shopping malls have distinct features that differentiate them from ordinary department stores. We have also integrated cultural and creative elements into the mall's marketing, creating a distinctive design image. The mall is located near the Calligraphy Greenway and the Taichung Civic Square, offering lush greenery and spacious surroundings. This creates a unique shopping atmosphere, providing an escape from the typical hustle and bustle of conventional malls, and offers consumers a relaxing and comfortable shopping experience.

(2) Unfavorable factors

①New artificial intelligence systems have developed rapidly, leading to more complex technical challenges.

②Rising wages, reductions to working hours, and a declining birth rate all contribute to higher labor costs.

③Higher network information security risks.

④International political and economic changes have led to an increase in exchange rate and tariff risks.

⑤Cheaper competition from emerging countries such as mainland China, India, and Eastern European countries.

⑥The construction industry has been affected by labor shortages and increasing prices of

raw materials, resulting in impacts on work schedules and expenses.

- ⑦ An aging population and declining birthrate may cause inelastic demand for self-occupied housing to decline.
- ⑧ The variety of product types offered at our shopping malls are not as comprehensive compared to those of large department stores, which are able to satisfy all customer types at once.

(3) Countermeasures

- ① Collaborate with professional information consulting organizations to improve our senior management's understanding of artificial intelligence systems, new trends, and business changes. Invest into employee education and training, improve employee quality, and adopt automated and smart equipment to increase efficiency and reduce labor costs. Create a new management approach for this new business environment in order to improve market competitiveness.
- ② Improve information security management, establish a chief information security officer role, establish relevant information security measures and regularly convene Information Security Committee meetings. Adopt the ISO 27001:2022 information security management system to reduce corporate information security threats.
- ③ Continue monitoring market trends, reduce exchange rate risks and improve ability to respond to changes in the global economic environment by evaluating the use of financial instruments and negotiating transaction terms with customers.
- ④ Adopt new technologies, environmentally friendly equipment and materials, control product costs and expand the barrier to entry. Develop high value-added and diversified products to fight price competition with differentiation.
- ⑤ Respond to market changes by adjusting pricing models for residential real estate, controlling risks from price fluctuations during the construction period.
- ⑥ Improve the link between residential and commercial districts, creating a high-quality lifestyle ecosystem with a complete street profile, and establish a unique and differentiated brand.
- ⑦ Strengthen the shopping mall's distinct characteristics, deepening the brand image of the shopping mall and neighborhood.
- ⑧ Expand integrations of different store types in the shopping location, using precise marketing to establish a business model differentiated from other department stores. Cultivate loyal customers, and strengthen interactions with surrounding communities for mutual benefit.

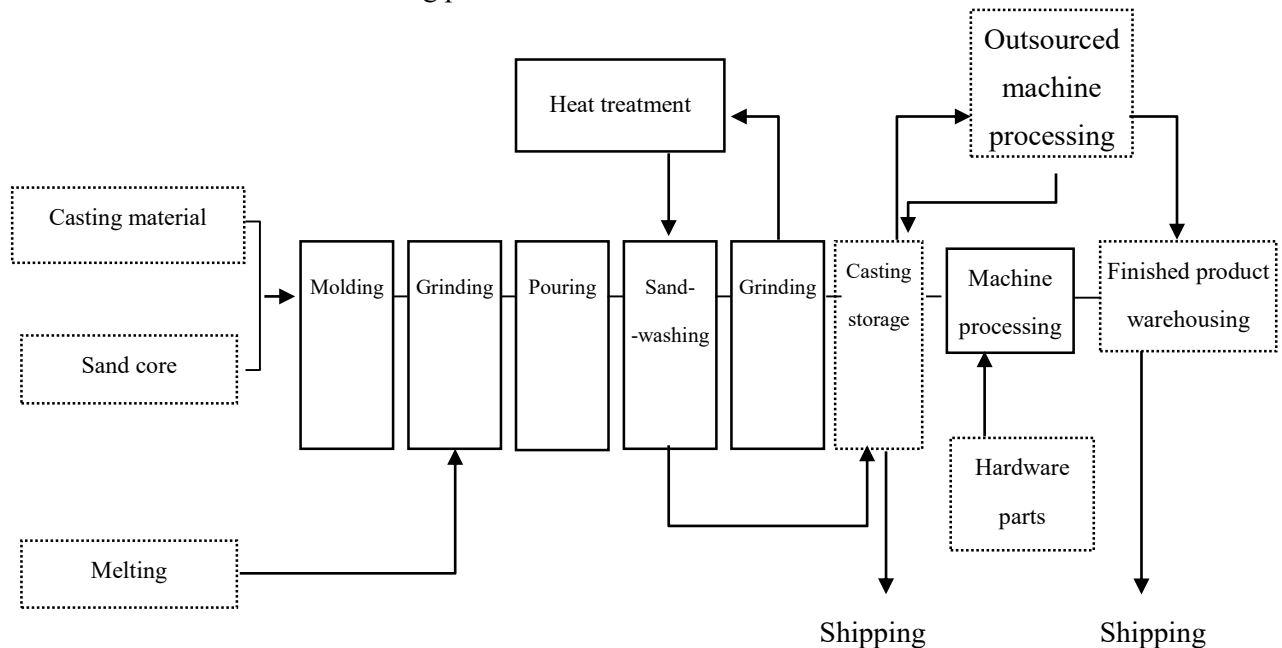
(II) Important uses of major products and their production processes

1. Important uses of major products

Major product	Primary uses
Metal manufacturing products	Automotive, agricultural machinery, tool and machinery, and compressor parts, etc.

2. Production process for major products

Metal manufacturing products:



(III) Supply of major raw materials

Recycled steel and pig iron

The primary raw materials for CMP Group are reclaimed steel and pig iron acquired through different purchases dependent on the market situation. Orders were placed with various countries such as Mainland China, Taiwan, Brazil, South Africa, and Japan, etc. and sales agreements are signed with the main suppliers. CMP Group also approach other sources of supply from time to time and maintained good relationships with raw material suppliers to ensure steady and quality supplies.

(IV) List of major customers and suppliers in the most recent two years

1. Information on suppliers from which purchases account for more than 10% of net purchases in any of the most recent two years:

Unit: NTD thousands

	2023				2024			
Item	Name	Amount	Proportion to annual net purchases (%)	Relationships with the issuer	Name	Amount	Proportion to annual net purchases (%)	Relationships with the issuer
1	Supplier A of Real Estate Development Business Unit	994,504	9.69	None	Supplier A of Real Estate Development Business Unit	144,833	2.28	None
	Others	9,270,200	90.31		Others	6,211,777	97.72	
	Net purchases	10,264,704	100.00		Net purchases	6,356,610	100.00	

Description of reasons for changes: Because construction projects were completed in 2023, purchases from Manufacturer A in the Land Development Business Group in 2024 decreased compared to 2023.

2. Customers to which sales account for more than 10% of net sales in any of the most recent two years:

Unit: NTD thousands

Item	2023					2024		
	Name	Amount	Proportion to annual net sales (%)	Relationships with the issuer	Name	Amount	Proportion to annual net sales (%)	Relationships with the issuer
1	Customer A of Metal Manufacturing Business Unit	1,758,685	9.98	None	Customer A of Metal Manufacturing Business Unit	1,593,325	8.84	None
	Others	15,860,758	90.02		Others	16,426,524	91.16	
	Net sales	17,619,443	100.00		Net sales	18,019,849	100.00	

Description of reasons for changes: There have been no major changes to our major customers, procurement amounts, and procurement proportions in the past two years.

III. Employees

Number of employees and the distribution of their average years of services, average age, and education background in the most recent two years up to the publication date of this annual report:

Year		2023	2024	March 31, 2025
Number of employees	Direct employees (Note)	1,346	1,495	1,509
	Indirect employees (Note)	869	850	848
	Total	2,215	2,345	2,357
Average age		39.3	39.2	39.6
Average years of service		8.8	8.5	8.7
Distribution of education background	PhD	0%	0%	0%
	Masters degree	4%	4%	4%
	Bachelors degree	41%	43%	43%
	Senior high school	30%	27%	27%
	Below senior high school	25%	26%	26%

Note: Direct employees refer to production line workers, while indirect employees refer to the remaining employees who do not work on production lines.

IV. Expenditure on Environmental Protection

Losses due to environmental pollution

Date of penalty	2025.03.04
Penalized unit	CMP Group Metal Manufacturing Division (CMP-Hsinchu)
Penalized unit/penalty number	Huan-Ye No. 1143400448 40-114-020002
Violation of regulations	Article 31, Paragraph 1, Subparagraph 1 of the Waste Disposal Act
Contents of violation	The reported output volume exceeds the maximum volume permitted in the industrial waste disposal plan by 10%
Contents of penalties	A fine of NT\$6,000 and a one-hour environmental training course
Future response measures:	If there is excess waste that needs to be cleaned up later, it must still be temporarily stored in the factory. The Company must apply for the approval of a disposal plan from the Environmental Protection Bureau, and the waste can only be disposed after we obtain approval from the Environmental Protection Bureau. Subsequently, we will submit a request for change in the waste disposal application form to modify the document application for the maximum amount of waste removal so that the document is consistent with the actual operational conditions.

CMP Group has always attached great importance to environmental protection and fully recognizes that only by creating a good working environment and implementing environmental protection principles can the Company achieve sustainable operations. During the most recent fiscal year and up to the date of publication of the annual report, the merged company has not been subject to any major environmental pollution penalties or involved in any significant environmental disputes or compensation claims, except for the aforementioned penalty imposed on CMP Group's Metal Manufacturing Division (Hsinchu Plant) in March 2025 for violating the Waste Disposal Act. Furthermore, as the merged company is equipped with comprehensive environmental protection facilities, it is expected to continue incurring expenses related to environmental treatment, equipment improvement, maintenance, and upgrades in the coming years.

CMP Group has made long-term investments into environmental management equipment, achieving clear results in improving energy conservation and reducing carbon emissions. In 2024, a total of NTD65 million had been invested into 39 energy-conservation and emission reduction projects, in total reducing carbon emissions by approximately 11,968.67 metric tons of CO₂e. Details are as follows:

Unit: NTD ten thousand

Type	Project details	CMP Group Metal Manufacturing Division	CMS	CMB	CMW	CMH
Waste Disposal Exhaust Gas Emission Management Improve Energy Conservation and Carbon Reduction	Cost of equipment procurement, upgrade, maintenance, and operation for energy conservation, carbon reduction, and further improvement	1,888	1,340	1,841	1,112	193
	Waste Disposal Cost					
	Emission inspection fee, and the cost of purchasing emission certification and discharge permit for pollution and its use					
Environmental Management Expenditure	Environmental management system certification such as ISO14001, ISO50001, etc.	39	28	15	31	13
	Energy Audit Fee					
Total	6,500					

Business Unit	CMP Group Metal Manufacturing Division	CMS	CMB	CMW	CMH	Total
Project Title	1. Solar Power Generation 2. Spraying Line Process Optimization Project 3. Quality Improvement Project 4. Throughput Yield Improvement Project 5. Air Compressor Replacement Project 6. Inverter Replacement for A002 Dust Collection System 7. Usage Behavior Adjustment for A005 Dust Collector	1. Solar Power Generation 2. Use of Recycled Recarburizer 3. Hydraulic Station Improvement 4. Throughput Yield Improvement Project 5. Production Equipment Optimization Project 6. Defect Rate Reduction Project 7. New Energy Forklift Project 8. Energy-saving Air Compressor Joint Control 9. ACE Cooling Recovery 10. KPM0996 Pump Body Sand Core Process Innovation (R&D Result) 11. YM13735 Shell Sand Core Design	1. Solar Power Generation 2. Defect Rate Reduction Project 3. Throughput Yield Improvement Project 4. Casting Invention Patent (R&D Results) 5. Invention Patent for Casting Mold (R&D Results) 6. Recycling and Reuse of Used Tooling (R&D Results) 7. Cost Reduction Solution by Replacing Copper with Tin (R&D Results) 8. 6363 Reducer Housing (R&D Results)	1. Solar Power Generation 2. Grinding Cost and Carbon Reduction Project 3. Throughput Yield Improvement Project 4. Comprehensive Power Quality Management for Casting Phase II (Line 3) 5. Wastewater and Waste Liquid Treatment Optimization Project 6. Copper Replacement with Tin Solution (R&D Results) 7. 8541 Caliper Sand Core Weight Reduction (R&D Results) 8. Caliper Design Solution (R&D Results)	1. Solar Power Generation 2. Defect Rate Reduction Project 3. Equipment Optimization and New Installation 4. Throughput Yield Improvement Project 5. New Single Riser Solution for Calipers (R&D Results)	39 projects

		Process Innovation (R&D Result)				
Power Consumption Reduction/kWh	2,655,103	10,202,772	3,989,718	9,312,113	2,903,810	29,063,516
Energy Saving (Natural Gas)/Cubic Meters	11,728	17,193	0	0	0	28,921
Power Consumption Reduction/GJ	9,558.37	36,729.98	14,362.99	33,523.61	10,453.72	104,628.67
Waste Reduction (Sludge, Dust, Waste Liquid)/Ton	0	0	0	285	0	285
Carbon Reduction/ton CO ₂ e	1,334.94	1,386.76	2,275.31	5,315.63	1,656.03	11,968.67
Savings/NTD	4,873,818	30,599,699	6,486,073	12,530,448	2,661,246	57,151,284

V. Labor / Management Relations

- (I) CMP's measures for employee welfare, continuing education, training, and retirement plans, the implementation of these measures, and labor-management agreements and measures for protecting employee rights and interests

1. Employee Welfare Measures

Insurance	Apart from making national labor and national health insurance contributions for employees, CMP has also purchased group insurance for all employees, at no cost to the employee. This insurance includes: Life insurance, accident insurance, injury medical insurance, hospital indemnity insurance, cancer insurance, and occupational disaster insurance (dependents may also receive group insurance coverage at their own expense). Additionally, CMP provides additional travel insurance for employees going on overseas business trips, enhancing insurance protection.
Health Management	In the hope that employees would prioritize managing their own health, and to express the care

	that CMP has towards its employees, employees who have worked for CMP for at least a year shall receive a large annual health examination subsidy each year. Employees may undergo a health examination at any medical institution certified for offering worker health examinations, preventing health issues before they occur. In order to provide employees at CMP-Hsinchu with a more convenient and comfortable way to undergo health examinations, we have directly hired doctors and nurses to come to the plant site and conduct health examinations for employees. Additionally, due to the characteristics of the industry, we also provide special employee health examinations.
Cash Gifts (Gifts)	CMP's Employee Welfare Committee provides various benefits to employees, such as cash gifts (gifts) for the three major holidays, birthday cash gifts (gifts), cash wedding gifts, consolation gifts for hospitalizations, bereavement support payments, scholarships for employee continuing education, tuition scholarships for employee children, and travel allowances.
Various allowances/subsidies/bonuses	1.Marriage Allowances: In addition to the cash wedding gifts provided by the Employee Welfare Committee, CMP also provides a marriage allowance to employees who become married, in order to encourage CMP employees to happily form families, increase willingness to bear children, and to reduce the burden of childcare, while also ensuring quality of life. By doing so, we hope to fulfill our commitment to corporate social responsibility. 2.Childcare Subsidies: Provided in order to encourage CMP employees to have children, and reduce the burden of childcare, while ensuring their quality of life. 3.Funeral Allowances: Bereavement support payments and a pair of flower baskets are provided, representing CMP's desire to pay respects.

	4. Emergency Aid Funds: In order to prevent employees from experiencing difficulties due to natural disasters, major family incidents, or serious illnesses, emergency aid funds are provided to help tide employees over these difficult periods. 5. Education Allowance for Strategic Development: Employee education allowances are provided in order to enhance our organization's competitiveness, encourage employees to continue learning and improving their professional abilities through continued employee education in line with the organization's goals, and to cultivate talent career development and improve each employee's contribution to the organization. 6. Subsidy and bonus for registering for language certification tests: Provided in order to encourage employees to continue self-learning and improve their foreign language skills, in turn improving their professional abilities and increasing their contribution to the Group. 7. Bonus for Work Plans: Provided to encourage employees to make plans scheduling work and vacation times, implement a substitute employee system, and prioritize health management, while also achieving work-life balance. 8. External Resources Grant Bonuses: Provided by CMP to encourage employees to seek out external resources, enhancing CMP's competitiveness. 9. Club Activity Leave/Allowances: In order to encourage employees to participate in club activities, enrich their leisure life and keep themselves physically and mentally healthy, employees participating in club activities not only enjoy one hour of fully paid club activity leave per week, but also receive an allowance for club activities each quarter.
Profit Sharing	1. Employee Remuneration: Pursuant to the Articles of Incorporation established in compliance with the Company Act, CMP allocates at least 2.5% of any

	profit made for a year as employee remuneration, divided across performance bonuses, Dragon Boat Festival and Mid-Autumn Festival bonuses, and project bonuses. 2. Budget Attainment Bonus: In order to fairly and reasonably compensate employees for their contributions and appropriately reward employees for their hard work, CMP has established measures for providing performance bonuses for each business division. Should a business division achieve performance targets for a quarter, CMP shall issue performance bonuses in the following month. 3. Year-End Performance Bonus: In order to reward employees for their hard work each year, encourage employees to achieve work targets, and boost employee morale, CMP has established rules for issuing annual and performance bonuses, and provides employees with a year-end performance bonus each year before the end of the year.
LOHAS Workplace	CMP provides and hosts free movie viewings, free coffee, monthly birthday parties, year-end parties and lucky draws, sports meet, family day, pet days, and other activities. We have also established nursing rooms at each business site, and the CMP-Hsinchu plant site provides an employee dining room and dormitory. We also regularly purchase and subscribe to books, magazines, and newspapers, which are made available for employees to read. Additionally, the Employee Welfare Committee organizes group activities and travel from time to time.

2. Continuing education and training for employees

- (1) CMP is people-oriented. In order to support our various strategic developments and assist employees in their professional and career development, continued learning is necessary for adapting to the rapid technological changes in the industry. CMP has designated employee learning and career development as important human resource management topics, and through CMPedia we have established our own training system, utilizing internal training, external training, continued education during

employment, information sharing platforms on the internal network, internal lecturer training, and digital training materials, as well as providing scholarships, in order to promote learning across the organization. We have also continued to collaborate with government corporate manpower improvement and subsidy plans, and built an environment where everyone is encouraged to learn in order to achieve corporate sustainable development, mutually benefiting both CMP and our employees.

- (2) CMP Group's total employee training expenditures for 2024 amount to NTD 8,629 thousand, with total training hours of 191,139 hours.

Details for each training item are as follows:

- (A) School for New Joiners: The human resources unit conducts on-the-job training for new employees when necessary, for example: Training on the CMP Group's company profile, corporate mission, vision, culture, and core values, industrial environment, and safety training.
- (B) School for General Knowledge: Strengthen internal training on general skills for employees, such as: problem analysis skills, communication skills, project management skills, occupational health and safety knowledge, corporate culture, and business philosophy.
- (C) School for Professional Skills: Employees participate in internal or external training held by CMP based on their core professional abilities and job responsibilities, in order to improve their professional skills, accumulate key knowledge, and adopt innovative new ideas, increasing management efficiency.
- (D) School for Management: Senior management employees attending internal management training held by CMP, or applying for related external courses of their own volition, such as: strategic performance management, leadership, strategic planning, and organizational development.
- (E) CMPedia (online learning platform): Digital education and training courses are stored on the CMPedia online learning platform, and can be accessed for learning at any time.
- (F) Journey and Beyond: Field visits and research trips to domestic and foreign locations, arranged for by CMP.
- (G) Co-Prosperity Sharing Sessions: Supervisors from each unit, the human resources unit, and employees being trained are able to share information internally with each other, creating a team learning culture that expands the benefits of education and implements a philosophy of passing down knowledge.

3. Implementation of the Retirement System

Implementation of the CMP Retirement System

CMP has established the Employee Retirement Rules pursuant to the Labor Standards Act and the Labor Pension Act, as well as a Supervisory Committees for Workers' Retirement Reserve Funds.

(1) Contribution ratio:

CMP contributes retirement reserve funds into the dedicated retirement funds account at the Bank of Taiwan every month pursuant to the Labor Standards Act. The amount of these contribution payments are calculated using a base number determined by the years of employment, and the average salary of the employee in the six months prior to retirement, as stipulated in the Labor Standards Act for employee retirement contribution payments. CMP also contributes an amount equal to 6% of an employee's salary each month to the personal retirement fund account at the Bureau of Labor Insurance, pursuant to the Labor Pension Act.

(2) Conditions for retirement:

In addition to the voluntary and compulsory retirement requirements stipulated in Article 53 of the Labor Standards Act, CMP has also established preferential retirement conditions where employees who have worked for CMP for more than fifteen years, and who are at least fifty years of age and fulfill our internal requirements, are able to apply for preferential retirement.

(3) Pension contribution amount:

(A) CMP's defined contribution plan has been established pursuant to the Labor Pension Act. Contributions equal to 6% of the employee's monthly salary is contributed to the personal retirement fund account at the Bureau of Labor Insurance. Under this plan, after CMP has provided these fixed payments to the Bureau of Labor Insurance, we shall no longer have any legal or constructive obligation to make additional payments.

(B) CMP's retirement pension expenses under this defined contribution plan for 2024 amount to NTD9,259 thousand, which has already been provided to the Bureau of Labor Insurance.

Implementation of CMP Group's retirement system:

(1) Defined benefit plan

Under the CMP Group's defined benefit plan, benefit payments are made to the dedicated retirement funds account at the Bank of Taiwan. The amount of these benefit payments are calculated using a base number determined by the years of employment, and the average salary of the employee in the six months prior to retirement, as stipulated in the Labor Standards Act for employee retirement contribution payments.

As of December 31, 2024, the balance of the CMP Group's dedicated labor pension

reserve account at the Bank of Taiwan amounted to NTD31,354 thousand.

CMP Group expects to contribute NTD 328 thousand to the defined benefit plan within one year after December 31, 2024.

The weighted average deposit period for the defined benefit plan is 6.80 years.

(2) Defined contribution plans

CMP Group's defined contribution plan has been established pursuant to the Labor Pension Act and to the local retirement and social insurance laws of each business location. A contribution payment amount equal to the legally required proportion of the employee's monthly wage shall be provided to the personal retirement fund account at Bureau of Labor Insurance, and related social insurance organizations. Under this plan, after CMP Group has provided these fixed payments to the Bureau of Labor Insurance and social insurance agencies, we shall no longer have any legal or constructive obligation to make additional payments.

The retirement pension expenses of the CMP Group under the defined contribution plan for 2023 amount to NTD 100,744 thousand, which have already been paid to the Bureau of Labor Insurance.

4. Labor-management agreements and protection of employee rights and interests

- (1) The company has not yet established a labor union, and therefore has not signed a collective bargaining agreement with any union. However, the company has always placed great importance on employee welfare and labor-management communication. Relevant regulations and policies are implemented in accordance with the law or in a manner that exceeds legal requirements. To promote harmonious labor-management relations, the company and its plants hold regular labor-management meetings, with representatives from both labor and management teams at each business unit participating. These meetings facilitate two-way communication regarding various company systems. In addition, the company has set up suggestion boxes at the plant and dedicated sections on the employee communication platform for reporting issues such as integrity violations, personal data management complaints, sexual harassment complaints, and workplace misconduct, offering multiple channels to protect employee rights. The company is committed to establishing and maintaining good labor-management relations. With regard to employee workplace safety, CMP has specifically established and complied with the Occupational Safety and Health Code of Practice, as well as establishing a set of Management Procedures for Industrial Safety and Health, ensuring that employees are able to calmly respond to and promptly report any emergency incidents to the appropriate unit. We have also obtained CNS 45001:2018 and ISO 45001:2018 certifications, improving regular discussions and promotion of environmental safety and health topics, and requiring our employees to strictly adhere to these measures. Additionally, CMP encourages employees to participate in

various education and training courses, arranges for regular health examinations, and purchases group insurance for each employee every year. We have also established an Employee Welfare Committee that organizes group and travel activities from time to time, building cohesion between CMP and our employees.

- (2) CMP has established the "Personal Data Protection Management Regulations," which apply to all employees, companies, vendors, and personnel assigned by vendors to execute operations on behalf of CMP. These regulations govern the collection, processing, or use of personal data related to CMP, our customers, or business projects, as required for business purposes.

In accordance with the aforementioned regulations, we have established a Personal Data Protection Committee. Each department is required to develop internal control management procedures and approval authorities, as well as to regularly conduct personal data inventories, awareness campaigns, and training. During the onboarding process for new employees, we explain the Personal Data Protection Management Regulations and have them sign the "Group Resource Use and Personal Data Protection Statement." A total of 53 statements were signed in 2024.

5. Employee Code of Conduct

- (1) New employees must sign a New Employee Declaration, mainly declaring that none of the following circumstances apply to them:
 - A. They are not in an intellectual property dispute with any group or company.
 - B. They have not previously been punished for misappropriating public funds or embezzlement.
 - C. They have not been dismissed by other public or private institutions due to bad character.
 - D. They have not been declared as lacking the capacity to make their own decisions, and this declaration has not been revoked.
- (2) New employees are required to sign a Declaration on Unlawful Violations at the Workplace, mainly declaring that CMP shall not tolerate workplace bullying by any management level supervisor, any bullying between our employees, or any unlawful conduct from a customer, client, care recipient, or unrelated party towards our employees (including physical or psychological attacks, verbal abuse, sexual harassment, and stalking).
- (3) CMP has established a set of Guidelines for the Adoption of Codes of Ethical Conduct, which clearly stipulate that managers shall abide by the following rules:
 - A. Prevent conflicts of interest.
 - B. Avoid taking advantage of their position for personal gain.
 - C. Fulfill confidentiality obligations.
 - D. Fairly treat customers that we buy or sell to, competitors, and employees.

E. Protect and properly use CMP assets.

F. Comply with laws and regulations.

(4) In order to clearly define the rights and obligations of both labor and management parties, improve our modern management system, and encourage managers and employees to work together in cohesion and pursue career development, CMP has established these Work Rules pursuant to the Labor Standards Act and other regulations. Rules on employment, dismissal, wages, allowances and bonuses, working hours, work breaks, vacation days, applying for leave, retirement, female workers, attendance, performance evaluations, rewards and punishments, promotions, occupational hazard compensation, benefits measures, and workplace safety and health have been stipulated in the Work Rules, and submitted to the competent authority for approval and recordation.

(II) List any losses sustained as a result of labor-management disputes in the most recent year up to the date of publication of the Annual Report: None.

CMP attaches great importance to employee benefits and two-way communication with employees, which has led to a harmonious labor / management relation. Nevertheless, CMP shall continue facilitating communications and coordination between labor and management, and providing satisfactory benefits and measures to allow our labor / management relations to improve further. We therefore expect a very low possibility of labor-management disputes occurring in the future.

VI. Information security management

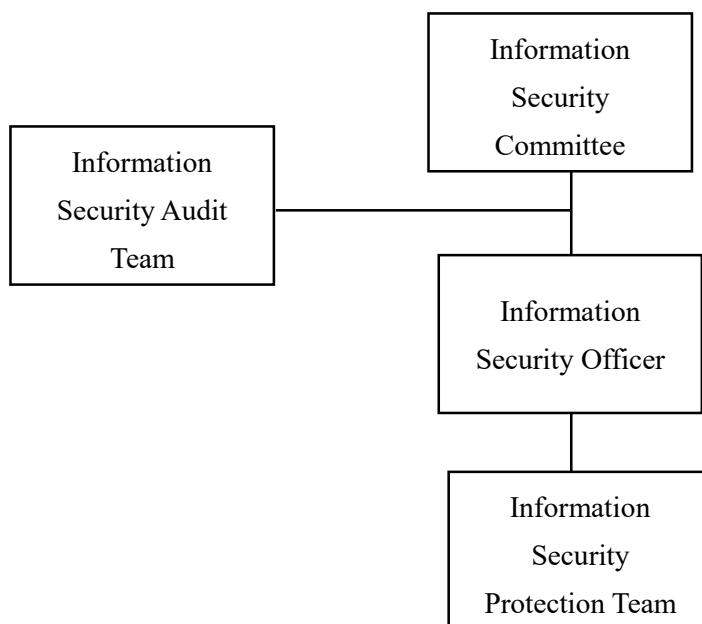
(I) Information security risk management framework:

In order to strengthen information security management and ensure the safety of data, systems, equipment, and networks, as well as to enhance the protection of confidential information and prevent damage or misuse of information and network systems, CMP has established the Rules for the Establishment of the Information Security Committee in accordance with the Cybersecurity Management Act and the Information Security Policy. Under these rules, the Information Security Committee has been set up under the Head Office, with an appointed Information Security Officer. A three-member Information Security Audit Team, composed of senior executives from the Head Office, Lifestyle Innovation Division, Metal Manufacturing Division, and Strategic Intelligence Technology Department, has also been established. Additionally, an Information Security Protection Team has been created, consisting of one information security officer, eight supporting staff members, and one executive secretary. This team is responsible for organizing and holding regular information security meetings each year. In 2024, a total of two information security meetings were held.

The Information Security Committee is responsible for approving and deciding on important information security issues, continuously improving and patching up information security vulnerabilities in compliance with laws and regulations and the spirit of the information security management system (ISMS) standards. In the future, information security incidents shall be reported to the Board of Directors through regular reports, or when necessary, depending on the severity of the information security incident.

CMP has managed various key information security items pursuant to our internal control rules in order to maintain the normal operations of the CMP information system, ensure the security of information transmissions, and protect the confidentiality, integrity, and availability of information and supporting information processing equipment, systems, and networks from various threats, minimizing the impact of potential damage, and ensuring sustainable corporate management.

CMP's information security organizational chart:



- (II) Information security policies, specific management plans, and resources invested into information security management:

CMP is deeply aware that the implementation and establishment of a comprehensive Information Security Management System (ISMS) will help to significantly reduce information security threats. As a result, we obtained ISO 27001 certification in November 2023 (ISO 27001:2022 certificate validity period: 2023/11/14 - 2026/11/13). Additionally, our Lifestyle Innovation Division obtained both ISO 27001 and ISO 27701 certifications in January 2025 (ISO 27001:2022 certificate validity period: 2025/01/24 - 2028/01/23; ISO 27701:2019 certificate validity period: 2025/01/29 - 2028/01/28), which demonstrates the Company's commitment to information security.

The Company remains committed to enhancing measures to address information security risks and has achieved significant results. In terms of personnel management, CMP regularly conducts social engineering drills for its employees. From January 2024 to February 2025, four drills have been conducted, with a total of 933 employees participating. Additionally, we have strengthened internal awareness through the promotion of information security, and we held five information security education and training sessions to further increase employees' awareness. These efforts have already shown positive results.

- (III) Losses incurred, potential impacts, and countermeasures adopted by CMP due to any major information security incidents in the most recent year and up to the publication date of this Annual Report:

The Group has not suffered any losses due to information security incidents in 2024 and as of the publication date of the Annual Report. Based on the results of the annual disaster recovery drills

conducted by each relevant department, data from the previous day can be used to fully restore and quickly rebuild services damaged by an attack that has resulted in losses. Based on the operating income earned in 2024, we estimate losses to be NTD49,369 thousand.

VII. Important Contracts

Contract type	Parties	Contract start date	Contract details	Restrictions
Rental lease contract	CMP and the Taichung Houlongzi Church and Liuyuan Church of the Presbyterian Church in Taiwan.	2016/10/01~2056/09/30	CMP leasing land located in the Houlongzi section of the Taichung City West District from the Taichung Houlongzi Church and Liuyuan Church of the Presbyterian Church in Taiwan.	Based on the contract
Rental lease contract	CMP and Nan Shan Life Insurance Company, Ltd.	2013/10/15~2028/10/14	CMP leasing the Park Lane by CMP building from Nan Shan Life Insurance Company, Ltd.	Based on the contract
Rental lease contract	CMP and Nan Shan Life Insurance Company, Ltd.	2028/10/15~2043/10/14	CMP leasing the Park Lane by CMP building from Nan Shan Life Insurance Company, Ltd.	Based on the contract
Operation and management contract	CMP and the Eslite Spectrum Corporation	2020/01/01~2028/10/14	Contracted to manage and operate shopping mall	None
Operation and management contract	CMP and subsidiary National Management Co., Ltd.	2020/01/01~2028/10/14	Contracted to manage and operate shopping mall	None
Construction contract	CMP and Continental Engineering	From 2019/03/01 to the expiration date of the warranty	Construction contract for principal structure of hotel built in the	Based on the contract

	Corporation		Houlongzi section of the Taichung City West District.	
Syndicated loan contract	CMP, Taichung CMP Hospitality Management Consulting Co., Ltd., and a banking consortium organized by Bank Sinopac	5 years from the initial date utilized	Five-year NTD3.15 billion syndicated loan contract	Handled pursuant to the syndicated loan contract
Joint construction and development contract	CMP and subsidiaries The Hotel National Company Limited and PUJEN Land Development Co., Ltd.	From November 8, 2023 until the date of complete contract performance	PUJEN Land Development (Constructor) signed a joint development contract for 19 pieces of land in the Houzi Section of the Taichung City West District owned by CMP and The Hotel National Company Limited (landowner).	None
Rental lease contract	CMP and subsidiary Taichung CMP Hospitality Management Consulting Co., Ltd.	2024/03/15~2030/03/31	CMP leasing of the entire building at No. 77, Guanqian Road, West District, Taichung City (Including parking spaces, attached non-fixed property, and equipment) for use by the subsidiary Taichung CMP Hospitality.	None

Chapter V Review and Analysis of Financial Position and Financial Performance and Risk Events

I. Financial Position

(I) Comparative analysis of consolidated financial position for the most recent two years:

Unit: NTD thousands

Year Item	2024	2023	Change	Percentage (%)
Current assets	33,634,932	35,814,864	(2,179,932)	(6.09)
Property, plant and equipment	14,178,054	10,588,497	3,589,557	33.90
Intangible assets	457,063	429,275	27,788	6.47
Other assets	4,575,028	7,316,953	(2,741,925)	(37.47)
Total assets	52,845,077	54,149,589	(1,304,512)	(2.41)
Current liabilities	23,797,711	25,637,824	(1,840,113)	(7.18)
Non-current liabilities	9,630,795	11,324,573	(1,693,778)	(14.96)
Total liabilities	33,428,506	36,962,397	(3,533,891)	(9.56)
Equity attributable to owners of the parent company	15,335,635	13,282,499	2,053,136	15.46
Share capital	4,167,782	3,787,865	379,917	10.03
Capital reserve	2,385,924	1,600,373	785,551	49.09
Retained earnings	8,630,577	8,004,646	625,931	7.82
Other equity	151,352	(110,385)	261,737	237.11
Non-controlling interests	4,080,936	3,904,693	176,243	4.51
Total equity	19,416,571	17,187,192	2,229,379	12.97

- Explanation of major changes (changes of more than 20% in Phase 2 with an amount of change of more than NT\$10 million):
 1. Decrease in property, plant, and equipment and other assets: Mainly because the Taichung land and hotel development project was completed and started operation in 2024. It was therefore transferred from other non-current assets to property, plant, and equipment.
 2. Increase in capital surplus: Mainly due to the increase in the paid-in capital in excess of par value of common stock due to the conversion of corporate bonds in 2024.
 3. Increase in other equity: Mainly due to exchange rate changes, resulting in an increase to the

exchange differences arising from the translation of the financial statements of foreign operations.

- Impact of changes in financial position in the most recent two years: No significant impact.
- Future response plans: Not applicable.

(II) Comparative analysis of parent company-only financial position in the most recent two years:

Unit: NTD thousands

Item \ Year	2024	2023	Change	Percentage (%)
Current assets	768,905	869,138	(100,233)	(11.53)
Property, plant and equipment	731,732	725,728	6,004	0.83
Intangible assets	23,474	17,885	5,589	31.25
Other assets	26,111,360	25,067,837	1,043,523	4.16
Total assets	27,635,471	26,680,588	954,883	3.58
Current liabilities	4,875,226	4,525,332	349,894	7.73
Non-current liabilities	7,424,610	8,872,757	(1,448,147)	(16.32)
Total liabilities	12,299,836	13,398,089	(1,098,253)	(8.20)
Share capital	4,167,782	3,787,865	379,917	10.03
Capital reserve	2,385,924	1,600,373	785,551	49.09
Retained earnings	8,630,577	8,004,646	625,931	7.82
Other equity	151,352	(110,385)	261,737	237.11
Total equity	15,335,635	13,282,499	2,053,136	15.46

- Explanation of major changes (changes of more than 20% in Phase 2 with an amount of change of more than NT\$10 million):
 1. Increase in capital surplus: Mainly due to the increase in the paid-in capital in excess of par value of common stock due to the conversion of corporate bonds in 2024.
 2. Increase in other equity: Mainly due to exchange rate changes, resulting in an increase to the exchange differences arising from the translation of the financial statements of foreign operations.
- Impact of changes in financial conditions in the last two years: No significant impact.
- Future response plan: Not applicable.

II. Financial Performance

(I) Analysis of consolidated financial performance for the most recent two years

Unit: NTD thousands

Item \ Year	2024	2023	Change	Percentage (%)
Operating revenue	18,019,849	17,619,443	400,406	2.27
Gross profit	4,579,379	4,117,778	461,601	11.21
Net operating income (loss)	1,966,042	1,711,335	254,707	14.88
Non-operating income and expenses	(140,407)	(87,491)	(52,916)	(60.48)
Net income (loss) before tax from continuing operations	1,825,635	1,623,844	201,791	12.43
Net income (loss)	1,520,997	1,309,542	211,455	16.15
Other comprehensive income (loss) (after tax)	317,491	(204,407)	521,898	255.32
Total comprehensive income (loss)	1,838,488	1,105,135	733,353	66.36
Net income (loss) attributable to owners of the parent company	1,195,191	965,227	229,964	23.82
Net income (loss) attributable to non-controlling interests	325,806	344,315	(18,509)	(5.38)
Total comprehensive income (loss) attributable to owners of the parent company	1,460,380	792,328	668,052	84.32
Total comprehensive income (loss) attributable to non-controlling interests	378,108	312,807	65,301	20.88
Earnings (Loss) per share (NTD)	3.05	2.56	0.49	19.14
Main reasons for significant changes to the operating revenue, net operating profit, and net profit before tax in the past two years (a change of 20% or more, amounting to at least a change of NT\$10 million, between two periods): No major changes.				

(II) Analysis of parent company-only financial performance for the most recent two years

Unit: NTD thousands

Item \ Year	2024	2023	Change	Percentage (%)
Operating revenue	1,054,640	1,243,369	(188,729)	(15.18)
Gross profit	414,590	498,947	(84,357)	(16.91)
Net operating income (loss)	(381,848)	(225,650)	(156,198)	(69.22)
Non-operating income and expenses	1,687,321	1,175,826	511,495	43.50
Net income (loss) before tax from continuing operations	1,305,473	950,176	355,297	37.39
Net income (loss)	1,195,191	965,227	229,964	23.82
Other comprehensive income (loss) (after tax)	265,189	(172,899)	438,088	253.38
Total comprehensive income (loss)	1,460,380	792,328	668,052	84.32
Earnings (Loss) per share (NTD)	3.05	2.56	0.49	19.14
Main reasons for significant changes to the operating revenue, net operating profit, and net profit before tax in the past two years (a change of 20% or more, amounting to at least a change of NT\$10 million, between two periods): 1. Decrease in net operating profit: Mainly due to the decline in orders in 2024, the decrease in high-priced export orders, and factory refurbishment, which led to a decrease in net operating profit. 2. Increase to net profit before tax: Mainly due to the increase in recorded profits from our subsidiary's land development business operations.				

(III) Projected Sales Volume and basis of projection, its possible impact on the Company's future financial operations, and relevant response plans:

The 2024 projected sales volume was calculated based on the current market situation, overall future economic trends, and customer order forecasts. The projected 2024 sales volume is listed as follows:

<u>Major product</u>	<u>Projected sales volume</u>
Metal manufacturing products	172,668 tons
Metal manufacturing products	1,548 thousand PCS
Cast steel parts	2,33 thousand PCS
Retail business	(Note)
Construction	(Note)

Note: The retail business refers to the department store retail business. Due to the nature of the construction industry, no disclosure is made on projected sales volume for this industry.

III. Cash flow:

(I) Analysis of changes in consolidated cash flows for the most recent two years

Unit: Thousand NTD

Item	2024	2023	Change	Percentage (%)
Increase (or decrease) in cash and cash equivalents	(526,241)	487,746	(1,013,987)	(207.89)
Explanation of proportion changes: The decrease in cash and cash equivalents in 2024 was primarily due to the addition of construction, decoration, and equipment required for the opening of the InterContinental Taichung, as well as the increase in the amount of cash transferred to time deposits for the Metal Manufacturing Division.				

(II) Remedial plan for liquidity shortfall: No liquidity shortfalls were reported at CMP Group.

(III) Analysis of consolidated cash flow for the next 12 months

Unit: NTD thousand

Beginning cash balance (1)	Net cash flow from operating activities (2)	Net cash flow from investing and financing activities (3)	Cash balance (deficit) (1)+(2)+(3)	Remedial measures for cash inadequacy	
				Investment plan	Investment plan
6,030,407	2,913,648	(2,758,296)	6,185,759	0	0

1. Analysis of cash flow for 2025:

(a) Operating activities: We expect cash inflows of NTD 2,913,648 thousand, mainly based on expectations of property handovers from Real estate development business in 2025, as well as operating surpluses generated by the Metal Manufacturing business.

(b) Investing activities: We expect cash outflows of NTD 411,811 thousand, mainly due to cash outflows from planned capital expenditures.

(c) Financing activities: We expect cash outflows of NTD 2,346,485 thousand, mainly due to the repayment of bank loans and the distribution of cash dividends.

2. Remedial measures for estimated liquidity shortfalls and liquidity analysis:

None.

IV. Impact of Major Capital Expenditure on Financial Operations for the Most Recent Year: None

V. Investment Policy for the Most Recent Year, Main Reasons for Profit or Loss and Related Remedial Plans, and Investment Plans for the Next 12 Months

(I) Investment policy:

CMP has transformed into a holding company. Apart from increasing holdings in the existing investments, CMP plans to invest in industries with growth potential as long-term investment targets.

(II) Main reasons for profit or loss from investments into other companies, and improvement plans:

Unit: NTD thousand

Investee	Investment income (loss) recognized for 2024	Explanation	Improvement plan (for losses)
ADVANCISION (CAYMAN) Industries Co., LTD.	7,838	Not applicable.	Not applicable.
Keng-Hsin Urban Renewal Co., Ltd.	(1,634)	Revenue from the construction business is recognized using the completed contract method. As no projects were completed during the year and only a small number of remaining houses were sold, a loss was incurred.	There are plans to recognize revenue earned from property unit sales each year.
Hua Pu Construction Co., Ltd.	14	Not applicable.	Not applicable.
CMAAN Health Co. Ltd.	1,645	Not applicable.	Not applicable.
Amida Trustlink Assets Management Co., Ltd.	-	Not applicable.	Not applicable.
The Splendor Hospitality International Co., Ltd.	(39,522)	Competition has intensified due to the opening of new department stores and hotels. The change in Taiwanese people's travel habits and their shift to overseas has led to a decline in revenue and losses.	The hotel is actively expanding its customer base to include companies in the AI, technology, and financial industries, and is continuously negotiating group bookings with tour groups, film crews, and sports event teams. Seasonal menu updates and promotional dining events are introduced to enhance the hotel's offerings in the conference, wedding banquet, and catering markets. In the retail section, underperforming stores are being replaced with stronger brands, while efforts to attract new brands have been

Investee	Investment income (loss) recognized for 2024	Explanation	Improvement plan (for losses)
			expanded to drive foot traffic and engagement through themed promotions. The performance of indoor sports-themed stores remains stable. Focusing on the concept of all-age indoor sports, the hotel integrates offerings for families, sportswear retailers, and healthy dining outlets to create a comprehensive lifestyle experience.
Beyond Fitness Consultants Co., Ltd.	14	Not applicable.	Not applicable.
Total	(31,645)		

(III) Investment plan for the next 12 months:

In case of capital needs from existing investee companies, CMP Group will assess their growth potential before making a decision on whether to increase investment in these companies.

VI. Risk Events:

- (I) Impact of changes in interest rates and exchanges rates as well as inflation on the Companys profit or loss and future response measures

Unit: NTD thousand

Item	Impact on the CMP Group profit or loss		Future response measures
	Account	2024	
Changes in interest rates	Interest expense	370,779	To prevent future interest rates from rising continually, CMP Group plan to extend the borrowing period or increase the amount of fixed-rate loans for long-term capital needs.
Changes in exchange rates	Exchange gain	50,315	Should there be major fluctuations in exchange rates in the future, CMP Group plan to assess the possibility of engaging in derivative trading to reduce risks.
Inflation	-	-	No significant impact

1. Interest rate analysis

The interest rate risk exposure of CMP Group's financial assets and liabilities are described in the liquidity risk management section of this note.

The following sensitivity analysis is based on the interest rate risk exposure of financial instruments as of the report date. For floating interest rate liabilities, the analysis assumes that outstanding liabilities as of the report date have been outstanding for that entire year.

Should the interest rate increase or decrease by 1%, and all other factors remain unchanged, CMP Group's net profit before tax for 2024 and 2023 shall increase or decrease by NTD 105,986 thousand and NTD103,962 thousand respectively. This is mainly due to the CMP Group's variable interest loans.

2. Exchange rate risk

(1) Exposure to exchange rate risk

Financial assets and liabilities with significant exposure to exchange rate risk at CMP Group are listed as follows:

2024/12/31				2023/12/31			
	Foreign currency (thousands)	Exchange rate	NTD thousand		Foreign currency (thousands)	Exchange rate	NTD thousand
<u>Financial assets</u>							
<u>Monetary items</u>							
USD : TWD	\$ 3,110	32.79	101,976	6,992	30.71	214,733	
USD : RMB	30,048	7.32	985,260	28,207	7.09	866,229	
USD : JPY	1,630	156.22	53,459	1,245	141.39	38,227	
EUR : TWD	799	34.14	27,264	520	33.98	17,665	
EUR : RMB	5,855	7.62	199,893	2,085	7.85	70,855	
JPY : TWD	64,160	0.21	13,467	141,726	0.22	30,783	
JPY : RMB	37,552	0.05	7,882	1,149,283	0.05	249,624	
HKD : NTD	58	4.22	247	9,056	3.93	35,590	
<u>Financial liabilities</u>							
<u>Monetary items</u>							
USD: RMB	35,277	7.32	1,156,730	29,919	7.09	918,800	
EUR: RMB	3,253	7.62	111,047	1,258	7.85	42,738	
JPY: RMB	8,189	0.05	1,719	1,874,821	0.05	407,211	

(2) Sensitivity analysis

CMP Group's foreign exchange risk arises primarily from cash and cash equivalent assets, accounts receivable and other receivables, loans, and account payables and other payables denominated in a foreign currency. A foreign exchange loss or gain occurs when these assets are converted into NTD. In 2024 and on December 31, 2023, should the functional currency of each entity under CMP Group depreciate or appreciate by 1% relative to their main foreign currency, and all other factors remain unchanged, net profit after tax for 2024 and 2023 shall increase (or decrease) by NTD960 thousand and NTD1,240 thousand respectively. The two periods have been analyzed using the same base.

As CMP Group has many different functional currencies, information on the foreign exchange gains and losses incurred for each monetary item are disclosed in a consolidated manner. For 2024 and 2023, foreign exchange gains and losses (including both realized and unrealized gains/losses) were NTD50,315 thousand and NTD21,664 thousand respectively.

- (II) CMP Group's policies for engaging in high-risk, high-leverage investments, loan provision, endorsement guarantees, and derivatives transactions, the main factors resulting in profits or losses from these activities, and future countermeasures:

All CMP Group investments have been made following each company's Procedures for Acquisition or Disposal of Assets, and are executed after careful evaluation. Loans and guarantees have been provided pursuant to each company's Procedures for Loans to Others and Procedures for Endorsements and Guarantees. All capital loans and endorsement guarantees provided in the most recent year and the first quarter of 2025 have been provided to CMP subsidiaries, or are endorsements or guarantees provided for an investee company by all capital-contributing shareholders according to their shareholding ratio. No losses have been incurred. Additionally, CMP Group has not engaged in derivatives transactions in the most recent year and the first quarter of 2025.

In the future, CMP Group shall comply with established principles and avoid engaging in high-risk, high-leverage investments. Policies on loan provision and endorsement guarantees shall be determined pursuant to CMP's bylaws. Should we engage in transactions of financial derivatives, we shall comply with the procedures for acquisition or disposal of assets established by each company, and these transactions shall be conducted for the purpose of hedging risk.

- (III) CMP Group's future R&D projects and planned R&D expenditures:

CMP Group is a professional original equipment manufacturer (OEM) specializing in metal forming products, and has upheld the philosophy of independent research and development since its establishment. The company's core technologies have been developed by an in-house R&D team through long-term efforts in material development, mold design, and production process optimization.

Looking ahead, our R&D will focus on smart manufacturing, automation technologies, special materials, and the development of high-precision metal forming products. Production lines for these products will be gradually ramped up in accordance with the schedules of downstream customers to ensure timely mass production.

The success of our future R&D efforts will depend on the high caliber of our development personnel, advanced manufacturing capabilities, and a customer-oriented approach. By leveraging years of accumulated R&D achievements, CMP Group will continue to enhance product performance, gain a competitive edge, and meet evolving market demands.

- (IV) Impact of changes to important domestic and foreign policies and laws on the CMP Group's financial operations, and countermeasures for these changes:

CMP Group has complied with and responded to the amendments to corporate governance regulations and the Company Act enacted by the competent authorities.

- (V) Impact of technological changes (including information security risks) and changes to the industry on CMP Group's financial operations, and countermeasures for these changes:

Technological advancements in recent years have not had a direct and significant impact on the financial operations of CMP Group.

CMP has completed cloud virtualization for all important information services, and through mechanisms for maintaining high availability and making complete backup copies, we ensure that our operations can be maintained without interruption under any circumstances. In terms of our network lines, we have closely collaborated with third-party providers to establish multiple backup VPN tunnels, allowing information to continue being transmitted between CMP subsidiaries and CMP without interruption, and allowing for the network to be restored in the shortest possible time.

CMP Group has in recent years undergone a technological and product transition, improving smart manufacturing, automation, and our production technologies and management capabilities. As part of our countermeasures, we have proactively developed products with high added values, and strengthened our understanding of industry supply and demand and market price fluctuations, enhancing our management characteristics.

- (VI) Impact of changes to corporate image on corporate crisis management, and countermeasures for these changes:

CMP Group has constantly adhered to the operating principles of sustainable management and integrity, and there is currently no foreseeable crisis.

- (VII) Expected benefits and potential risks of any acquisitions or mergers conducted, and countermeasures for these risks:

CMP Group currently has no merger and acquisition plans, and therefore face no risks related to mergers and acquisitions.

- (VIII) Expected benefits and potential risks arising from plant expansion, and countermeasures for these risks:
- CMP Group's newly established plant in Wuhan has been completed and is now in operation. Production lines will continue to be added in phases, in response to market trends and changes in the global economy. The new facility is expected to help diversify operational risks and generate synergistic benefits for the Group.
- (IX) Risks relating to and response to excessive concentration of purchasing or sales sources:
- CMP Group strives to diversify the suppliers and customers that we purchase from and sell to, and no risks arising from an excessive concentration of purchasing or sales sources are expected.
- (X) Impact of, risks, and countermeasures for major transfers or changes to shares held by directors or major shareholders holding more than ten percent of CMP shares:
- CMP directors, or major shareholders holding more than ten percent of CMP shares have not conducted any major transfers of shareholdings in the past three years.
- (XI) Impact of, risks, and countermeasures for changes to CMP's management rights:
- CMP's management team is fully committed to the Company's sustainable operations, with strong support from the Board of Directors and Independent Directors. As such, there are no foreseeable risks related to changes in management control.
- (XII) Litigations and non-litigation events:
1. The Securities Investors and Futures Traders Protection Center had filed a criminal suit with attached civil claims on behalf of CMP against the former CMP chairperson, Mr. HO, Ming Shiann: This case was remanded for the second time by the Supreme Court on August 22, 2019. On May 30, 2024, the Tainan Branch of the Taiwan High Court ruled to suspend the proceedings in this case pending the final ruling in the criminal case for violation of the Securities and Exchange Act, case no. 113-Jin-Shang-Zhong-Geng-3-21.
 2. The Securities and Futures Investors Protection Center (SFIPC) filed a lawsuit for compensatory damages against CMP, its directors and supervisors, as well as related employees of CMP and its subsidiaries. On January 17, 2024, the Taiwan High Court dismissed SFIPC's appeal for the third time. SFIPC subsequently filed another appeal against the second retrial ruling on February 17, 2024. On January 15, 2025, the Supreme Court dismissed SFIPC's appeal, and the case is now finalized.

- (XIII) Other significant risks and countermeasures: In 2024 and as of the publication date of this Annual Report, the CMP has no knowledge of other important risks that may potentially significantly impact our finances.

VII. Other important matters:

The evaluation basis and foundation for the presentation of each item on the balance sheet are as follows:

Item No.	Evaluated asset and liability items	Evaluation basis and foundation
1	Provision for losses on accounts receivable	CMP's provision for losses on accounts receivable is estimated based on the default risk and expected losses assumed. On each reporting date, CMP takes into consideration past experience, current market conditions, and forward-looking estimates to judge the assumptions made when calculating loss provisions, selecting the input values to be used in the calculation.
2	Prepared provisions for loss on inventory devaluation	Since inventory is valued as the lower of either inventory cost or net realizable value, CMP evaluates the value of inventory on the report date based on the amount lost due to normal inventory losses and inventory products becoming outdated or losing their market value, marking down inventory cost to net realizable value. This inventory evaluation is primarily based on the demand for these products within a specified period in the future. This evaluation may therefore change significantly due to rapid industry changes.

(I) Consolidated business report for affiliated companies

1. Organizational for affiliated companies

December 31, 2024



2. Basic information of affiliated companies

December 31,2024, Unit: NTD/foreign currency thousands

	Name of company	Date of incorporation	Address	Paid-in capital	Scope of business
0	China Metal Products Co., Ltd.	1972/09	4th Floor, No. 85, Section 4, Ren-ai Road, Da-an District, Taipei 106, Taiwan (R.O.C.).	NTD 4,167,782	Manufacture, processing, and assembly of various metal parts, development and leasing of residential and commercial buildings, international hospitality businesses, and retail department store operation
1	Atrans Precision Industries Co., Ltd.	1971/10	No.3, Gaoqing Road, Yangmei District, Taoyuan City 326, Taiwan (R.O.C.).	NTD 356,875	Casting manufacturing, processing, maintenance, and sale of automotive and industrial machinery spare parts such as brake drum, bearing seats, oil pumps, and gear reducers
2	CMP(H.K.) Industry Co., Ltd.	1992/08	Room 1106-08, 11th Floor, The Chinese Bank Building, 61-65 Des Voeux Road Central, Hong Kong	USD 21,000	A holding company investing in CMT and CMS, sale of casting
3	CMJ CO., LTD.	2000/09	2-3-4 Shin-Yokohama, Kouhoku, Yokohama, Kanagawa, Japan	JPY 30,000	Sale of casting and forging products and related customer service
4	CMW (Tianjin) Industry Co., Ltd.	2005/01	No. 55, Guanghua Street, West District, Tianjin Economic-Technological Development Area, Tianjin, China	USD 32,000	R&D, manufacture, sale of precision as-casts and finished products used for automobiles and electromechanical applications and the related technical and after-sales service
5	CMAI INDUSTRIES, INC.	2003/09	15035 Pilot Drive, Plymouth, MI 48170, USA	USD 7,793	Auto parts business
6	CMB(H.K.) Co., Ltd.	2007/06	Room 1106-08, 11th Floor, The Chinese Bank Building, 61-65 Des Voeux Road Central, Hong Kong	HKD 151,120	A holding company investing CMB , sale of casting
7	Sunflower Investment Co., Ltd.	1997/12	4th Floor, No. 85, Section 4, Ren-ai Road, Da-an	NTD 676,831	General investment

			District, Taipei 106, Taiwan (R.O.C.).		
8	Tianjin CMT Industry Co., Ltd.	1992/11	No. 0 to 10, Tanghan Road, Binhai New Area, Tianjin, China	USD 10,000	Design, R&D, manufacture, sale of as-casts products used for automobiles and motorcycles, as well as other buildings, valves, hardware products, sports equipment, kitchen utensils, mechanical parts, and motor parts, and the related consulting services
9	Suzhou CMS Machinery Co., Ltd.	1999/12	No. 151, Jinfeng Road, Suzhou New Area, Suzhou, Jiangsu Province, China.	USD 12,000	R&D, manufacture, and processing of as-casts products used for various types of automobiles, motorcycles, machinery, electromechanical, architectural hardware, transmission systems and other casting products, sales of self-manufactured products, and the related technical and after- sales services
10	Pujen Land Development Co., Ltd.	2002/11	11th Floor, No. 85, Section 4, Ren-ai Road, Da-an District, Taipei 106, Taiwan (R.O.C.).	NTD 2,804,719	Development, leasing, and sale of residential, commercial, and industrial buildings, and other special projects
11	Far Hsing(Samoa) Enterprise Co., Ltd.	2002/02	Offshore Chambers, P.O Box 217, Apia, Samoa	USD 1,272	A holding company investing in Advancision (Cayman).
12	CMAI CO., LIMITED	2003/02	Suite A, 19/F, RITZ PLAZA, 122 AUSTIN ROAD, TSIM SHA TSUI, KL, HONG KONG	USD 1,000	Auto parts business
13	United Elite Agents Limited	2004/04	P.O. BOX 957, Offshore Incorporations Centre, Road Town, Tortola, British Virgin Islands.	USD 668	The holding company investing in CMI.
14	China Metal International Holdings Inc.	2004/08	Clifton House, 75 Fort Street, P.O. Box 1350GT, George Town, Grand Cayman.	HKD 9,887	A holding company investing in CMI (BVI), CMW (C.I.), and CMB (H.K.); casting business
15	China Metal	2004/12	P.O. BOX 957,	USD 0	A holding company investing in

	International (BVI) Limited		Offshore Incorporations Centre, Road Town, Tortola, British Virgin Islands.		CMP (H.K.).
16	CMW(Cayman Islands) Co., Ltd.	2005/01	Scotia Centre, 4th Floor, P.O. Box 2804, George Town, Grand Cayman, Cayman Islands	USD 50,000	A holding company investing in CMW and CMH and sale of casting
17	Suzhou CMB Machinery Co., Ltd.	2004/10	No. 96, Zhenbei Road, Tongan Town, Suzhou New Area, Suzhou, Jiangsu Province, China.	USD 82,000	R&D, manufacture, and processing of as-casts products used for various types of automobiles, motorcycles and other casting products, sales of self-manufactured products, and the related technical and after-sales services
18	The Hotel National Co., Ltd.	1980/02	No. 57, Guan Chian Road, West District, Taichung, Taiwan (R.O.C.).	NTD 50,000	International hospitality business
19	National Management Co., Ltd.	2006/12	B2, No.68, Gongyi Rd., Taichung, Taiwan (R.O.C.).	NTD 10,000	Management consulting industry
20	Pujen Chengmei Land Development Co., Ltd.	2010/06	11th Floor, No. 85, Section 4, Ren-ai Road, Da-an District, Taipei 106, Taiwan (R.O.C.).	NTD 285,000	Development, leasing, and sale of residential, commercial, and industrial buildings, and other special projects
21	Chingeng Land Development Co., Ltd.	2010/01	Level 4F-1, No. 85, Section 4, Ren-ai Road, Da-an District, Taipei 106, Taiwan (R.O.C.).	NTD 3,000	Development, leasing, and sale of residential, commercial, and industrial buildings, and other special projects
22	Shangrila Tourism Co., Ltd.	1987/08	No. 15-3, Rugushan, Zaoqiao Township, Miaoli County 361, Taiwan (R.O.C.)	NTD 226,648	Amusement park and hotel management business
23	Qingdao Sourcing Specialists Trading Co., Ltd.	2013/08	Room 624, International Business Office,	USD 100	Sale of casting and forging products and related customer service

			No. 196 Zhengyang Road, Chengyang District, Qingdao City, Shandong Province		
24	Pilot Drive LLC	2016/09	15035 Pilot Drive Plymouth MI 48170, USA	USD 8,329	Asset leasing
25	CMAI Holding, Inc.	2016/09	1206 Orange Street, Wilmington DE 19801, USA	USD 8,365	A holding company investing in Pilot Drive LLC
26	CMI (Wu Han) Precision Machinery Co., Ltd.	2018/07	No. 8, Huaiyin Avenue, Xiaogan Hi-tech Development Zone, Xiaogan City, Hubei Province	USD 32,000	R&D, design, manufacturing, sales of automotive parts, agricultural machinery vehicle parts, engineering machinery vehicle parts, household appliance parts, precision as-casts products used for automobiles, molds and related products, as well as providing relevant after-sales services
27	Taichung CMP Hospitality Management Consulting Co., Ltd.	2020/02	No. 341, Section 2, Taiwan Avenue, West District, Taichung City	NTD 1,198,800	International hospitality business
28	Calligraphy Greenway Plaza Co., Ltd.	2020/12	No. 534, Yingcai Road, West District, Taichung City	NTD 59,000	Management consulting industry
29	PUJADE Construction Co., Ltd.	2022/06	Fl. 1, No. 341, Section 2, Taiwan Avenue, West District, Taichung City	NTD 122,500	Comprehensive construction enterprises
30	Great Naturalistic Block Co., Ltd.	2023/05	4th Floor, No. 85, Section 4, Ren-ai Road, Da-an District, Taipei 106, Taiwan (R.O.C.).	NTD 50,000	Management consulting industry
31	CMAI-MEX Holding, LLC	2023/06	15035 Pilot Drive, Plymouth, MI 48170, USA	USD 36	A holding company investing in MEXICO CMI-CMAI S. de R.L. de C.V.
32	MEXICO CMI- CMAI S. de R.L. de C.V.	2023/12	Mariano Escobedo #543 Interior 407, Colonia Rincón	MXN 600	Auto parts business

			del Bosque, Miguel Hidalgo, Ciudad de México, CP. 11580		
33	SIAM SST CO., LTD.	2024/05	789/14 Moo1, Nong Kham Sub-District, Sriracha District, Chonburi Province 20230 Thailand	THB 3,000	Casting and forging product sales and customer service
34	CMP Intelligence Technology Co., Ltd.	2024/07	4F, No. 85, Section 4 Renai Road, Daan District, Taipei City	NTD 10,000	Information software services

3. Information on shareholders with controlling and subordinate relations: None.

4. Industries covered by the businesses of affiliated companies:

- (1) Design, R&D, manufacture, and sale of various metal products in the metal manufacturing industry (e.g., CMP, Tianjin CMT Industry Co., Ltd., Suzhou CMS Machinery Co., Ltd., CMW (Tianjin) Industry Co., Ltd., Suzhou CMB Machinery Co., Ltd., and CMI (Wu Han) Precision Machinery Co., Ltd.)
- (2) Casting manufacturing, processing, maintenance, and sale of automotive and industrial machinery spare parts such as brake drum, bearing seats, oil pumps, and gear reducers (e.g., Atrans Precision Industries Co., Ltd.)
- (3) Sales and customer service of castings and forgings in the Japanese, Chinese, and Southeast Asian markets. (e.g., CMJ Co., Ltd., Qingdao Sourcing Specialists Trading Co., Ltd., SIAM SST CO., LTD.)
- (4) General investment (e.g., Sunflower Investment Co., Ltd.)
- (5) Offshore holding companies (e.g., CMP (H.K.) Industry Co., Ltd., Far Hsing (Samoa) Enterprise Co., Ltd., CMW (Cayman Islands) Co., Ltd., CMB (H.K.) Co., Ltd., United Elite Agents Limited, China Metal International Holdings Inc., China Metal International (BVI) Limited, CMAI Holding, Inc., CMAI-MEX Holding, LLC)
- (6) Development, leasing, and sale of residential, commercial, and industrial buildings (e.g., Pujen Land Development Co., Ltd., Pujen-Chengmei Land Development Co., Ltd., Chingeng Land Development Co., Ltd.)
- (7) Comprehensive construction enterprises (e.g., PUJADE Construction Co., Ltd.)
- (8) Asset leasing (e.g., Pilot Drive LLC)
- (9) Hospitality business (e.g., The Hotel National Co., Ltd., Taichung CMP Hospitality Management Consulting Co., Ltd. and Shangrila Tourism Co., Ltd.)
- (10) Management consultancy business (e.g., National Management Co., Ltd., Calligraphy

Greenway Plaza Co., Ltd., Great Naturalistic Block Co., Ltd.)

(11) Tourism and recreation business (e.g., Shangri-la Tourism Co., Ltd.)

(12) Provision of services such as local sales, logistics and warehousing, quality inspection, and project management for various automobile vehicles, trucks, agricultural machines, railway and wind power components (e.g., CMAI CO., LIMITED 、 MEXICO CMI-CMAI S. de R.L. de C.V.)

(13) Information software services. (e.g., CMP Intelligence Technology Co., Ltd.)

5. Division of labor among affiliated companies whose businesses are related to each other:

(1) For the production and sales of metal products, Tianjin CMT Industry Co., Ltd., Suzhou CMS Machinery Co., Ltd., CMW (Tianjin) Industry Co., Ltd., Suzhou CMB Machinery Co., Ltd., and CMI (Wu Han) Precision Machinery Co., Ltd. which are affiliated with CMP and China Metal International Holdings Inc., were established based on division of labor by industrial area, are financially independent of each other.

(2) Atrans Precision Industries Co., Ltd. mainly engages in the processing and assembly of automobile and industrial machinery spare parts and also a customer of CMP. However, Atrans Precision Industries Co., Ltd. is independent of CMP in terms of finances, operations and marketing. As such, there is no division of labor with CMP.

(3) CMJ CO. LTD Co., Ltd. and its subsidiary Qingdao Sourcing Specialists Trading Co., Ltd. and SIAM SST CO., LTD. primarily focus on the sale of casting and forging products in the Japan, Mainland China markets and Southeast Asia. As such, there is no division of labor with CMP.

(4) CMAI CO., LIMITED and its subsidiaries CMAI Industries, Inc. primarily focus on the sale of casting and forging automotive parts in North America and Europe. As such, there is no division of labor with CMP.

(5) Sunflower Investment Co., Ltd. is a professional investment company which has no business relationship with CMP. As such, there is no division of labor with CMP.

(6) The offshore holding companies such as CMP (H.K.) Industry Co., Ltd., Far Hsing (Samoa) Enterprise Co., Ltd., CMW (Cayman Islands) Co., Ltd., CMB (H.K.) Co., Ltd., United Elite Agents Ltd., and China Metal International (BVI) Ltd. were established as 3rd place trans-investment vehicles to invest in the Mainland China in accordance with the cross-strait regulations promulgated by the governments.

CMAI-MEX Holding, LLC has established a holding company in a third location for indirectly investing into Mexico in compliance with government regulations.

(7) Pujen Land Development Co., Ltd. primarily focuses on the developing, leasing, and selling of residential, commercial, and industrial buildings and urban renewal projects and is

independently operated. It conducts business independently from CMP.

- (8) Pujen-Chengmei Land Development Co., Ltd. and Chingeng Land Development Co., Ltd. were joint ventures established by the Company or its subsidiaries in accordance with government regulations. These companies primarily focused on developing, leasing, and selling of residential, commercial, and industrial buildings and urban renewal projects and are independently operated. As such, there is no division of labor with CMP
- (9) PUJADE Construction Co., Ltd. is a subsidiary of PUJEN Land Development Co., Ltd. and operates in the construction industry that enables PUJEN Group to directly control midstream and downstream contractors, shorten procurement lead times, and save costs while controlling project schedules. As such, there is no division of labor with CMP.
- (10) CMAI Holding, Inc. is the holding company investing in Pilot Drive LLC, CMAI-MEX Holding, LLC, MEXICO CMI-CMAI S. de R.L. de C.V., Inc. As such, there is no division of labor with CMP
- (11) Pilot Drive LLC is an asset leasing company in North America. As such, there is no division of labor with CMP.
- (12) The Hotel National Company Limited, Taichung CMP Hospitality Management Consulting Co., Ltd. and Shangrila Tourism Co., Ltd. operates in the hospitality industry. As such, there is no division of labor with CMP.
- (13) National Management Co., Ltd., the Calligraphy Greenway Co., Ltd., and Great Naturalistic Block Co., Ltd. are management consulting businesses. They respectively manage Park Lane by CMP, manage Park2 and the operation of its attached facilities, and manage the 0km on behalf of CMP. There is no division of labor between these companies and CMP.
- (14) Shangrila Tourism Co., Ltd. Operates in tourism and entertainment industry and has no division of labor with CMP.
- (15) CMP Intelligence Technology Co., Ltd. is an information software service company and has no division of labor with the Company.

6. Information on directors, supervisors and presidents among affiliated companies

As of December 31, 2024; Unit: shares

	Name of company	Title	Name or representative	Shareholding	
				Number of shares	Percentage (%)
0	China Metal Products Co., Ltd.	Chairperson	Lucent Source., Ltd. (Representative: LIN, Ting Fung)	1,421,000	0.34%
		Director	Chain-Yuan Investment Co., Ltd. (Representative: CHENG, Wu Cheh)	63,998,965	15.36%
		Director	TSAO, Ming Hong	3,092,879	0.74%
		Director	WU, Shu Chuan	5,702,198	1.37%
		Director	HO, Cheng Yu,	4,056,384	0.97%
		Director	HO, Pei Fen	6,750,833	1.62%
		Independent Director	LIN, Jung Chuen	-	-
		Independent Director	LIN, Chien Yuan	-	-
		Independent Director	WU, Yu Hsueh	-	-
		President	MAI, Sheng Wei	11,000	0.00%
		President	LIN, Ching Yi	-	-
1	Atrans Precision Industries Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: LIN, Ting Fung)	25,782,134	72.24%
		Director	China Metal Products Co., Ltd. (Representative: Pan, Chin Chu and LIN, Ching Yi)		
		Supervisor	KING, Fong Tien	-	-
		Supervisor	HE, Shih Kang	-	-
		President	LIN, Ching Yi	-	-
2	CMP (H.K.) Industry Co., Ltd. (Note 1)	Director	HO, Ming Shiann	-	-
		Director	CHEN, Shun Min	-	-

	Name of company	Title	Name or representative	Shareholding	
				Number of shares	Percentage (%)
3	CMJ CO., LTD. (Note 2)	Chairperson	Kazuya Murakami	100	16.67%
		Director	LIN, Ting Fung	-	-
		Director	WANG, Pei Chang		
		Director	LI, Jia Yan	-	-
		Supervisor	HE, Shih Kang	-	-
4	CMW (Tianjin) Industry Co., Ltd. (Note 1)	Chairperson	HO, Ming Shiann	-	-
		Director	LIN, Ting Fung	-	-
		Director	YANG, Ping Chang	-	-
5	CMAI INDUSTRIES, INC. (Note 3)	Chairperson	CHEN, Shun Min	-	-
		Director	Lin, Yu Chieh	-	-
6	CMB (H.K.) Co., Ltd. (Note 1)	Director	HO, Ming Shiann	-	-
		Director	CHEN, Shun Min	-	-
7	Sunflower Investment Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: HO, Pei Ling)	67,013,057	99.01%
		Director	China Metal Products Co., Ltd. (Representative: LIN, Ting Fun ; LIN, Ching Yi)		
		Supervisor	WANG, Pei Chang	-	-
8	Tianjin CMT Industry Co., Ltd. (Note 1)	Chairperson	HO, Ming Shiann	-	-
		Director	LIN, Ting Fung	-	-
		Director	CHEN, Shun Min	-	-
9	Suzhou CMS Machinery Co., Ltd. (Note 1)	Chairperson	HO, Ming Shiann	-	-
		Director	LIN, Ting Fung	-	-
		Director	YEN, Fu Shan	-	-
		Supervisor	CHEN, Chin Sung	-	-
10	Pujen Land Development Co., Ltd. Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: LIN, Ting Fung)	158,877,643	56.64%
		Director	China Metal Products Co., Ltd. (Representative: WANG Chia Yu ; HO, Pei Shan ; HO,		

	Name of company	Title	Name or representative	Shareholding	
				Number of shares	Percentage (%)
			Cheng Yu ; KUO, Guang Yi)		
		Supervisor	San Lien Educational Foundation (Representative: LEE, Shun Min)	7,692	0.00%
		Supervisor	LIN, Chi Wei	189,962	0.07%
11	Far Hsing(Samoa) Enterprise Co., Ltd.	Chairperson	Atrans Precision Industries Co., Ltd. (Representative: LIN, Ting Fung)	1,272,055	100.00%
12	CMAI Co., Ltd. (Note 4)	Chairperson	CHEN, Shun Min	-	-
		Director	Lin, Yu Chieh	-	-
		Director	CHEN, Hung Yi	-	-
13	United Elite Agents Limited	Director	LIN, Ting Fung	-	-
		Director	CHEN, Shun Min	-	-
14	China Metal International HoldingsInc. (Note 5)	Chairperson/ Executive Director	LIN, Ting Fung	-	-
		Executive Director	MAI, Sheng Wei	-	-
		Executive Director	CHEN, Shun Min	-	-
		Non-executive Director	Christian Odgaard Pedersen	-	-
		Non-executive Director	HO, Pei Lin	1,644,628	0.17%
15	China Metal International (BVI) Limited (Note 1)	Director	LIN, Ting Fung	-	-
16	CMW (Cayman Islands) Co., Ltd. (Note 1)	Director	LIN, Ting Fung	-	-
		Director	CHEN, Shun Min	-	-
17	Suzhou CMB Machinery Co., Ltd. (Note 1)	Chairperson	HO, Ming Shiann	-	-
		Director	LIN, Ting Fung	-	-
		Director	LU, Po Ching	-	-
		Supervisor	CHEN, Chin Sung	-	-
18	The Hotel National Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: LIN, Ting Fung)	5,000,000	100.00%

	Name of company	Title	Name or representative	Shareholding	
				Number of shares	Percentage (%)
19	National Management Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: HO, Cheng Yu)	1,000,000	100.00%
20	PUJEN CHENGMEI Land Development Co., Ltd.	Chairperson	Pujen Land Development Co., Ltd. (Representative: WANG, Chia Yu)	19,950,000	70.00%
		Director	Pujen Land Development Co., Ltd. (Representative: HO, Pei Shan)		
		Director	CHENGMEI Land Development Co., Ltd. (Representative: HONG, Ming Shao ; HUANG, Sheng Shun)	8,550,000	30.00%
		Supervisor	FANG Hung Hsu	-	-
21	Chingeng Land Development Co., Ltd.	Chairperson	Pujen Land Development Co., Ltd. (Representative: WANG, Chia Yu)	150,000	50.00%
		Director	Keng-Hsin Urban Renewal Co., Ltd. (Representative: LIN, Yung Tsai)	150,000	50.00%
		Supervisor	HO, Pei Shan	-	-
22	Shangrila Tourism Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: MAI, Sheng Wei)	22,664,800	100.00%
23	Qingdao Sourcing Specialists Trading Co., Ltd. (Note 6)	Chairperson	Kazuya Murakami	-	-
24	Pilot Drive LLC (Note 3)	Chairperson	CHEN, Shun Min	-	-
		Director	Lin, Yu Chieh	-	-
25	CMAI Holding, Inc. (Note 3)	Chairperson	CHEN, Shun Min	-	-
		Director	Lin, Yu Chieh	-	-
26	CMI (Wu Han) Precision Machinery Co., Ltd. (Note 1)	Chairperson	LIN, Ting Fung	-	-
		Director	CHEN, Shun Min	-	-
		Director	LU, Po Ching	-	-
		Supervisor	MAI, Sheng Wei	-	-

	Name of company	Title	Name or representative	Shareholding	
				Number of shares	Percentage (%)
27	Taichung CMP Hospitality Management Consulting Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: LIN, Ting Fung)	119,880,000	100.00%
		Director	China Metal Products Co., Ltd. (Representative: HO, Pei Fen, MAI, Sheng Wei)		
		Supervisor	China Metal Products Co., Ltd. (Representative: HO, Cheng Yu)		
28	Calligraphy Greenway Plaza Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: HO, Cheng Yu)	5,900,000	100.00%
29	PUJADE Construction Co., Ltd.	Chairperson	Pujen Land Development Co., Ltd. (Representative: LIN, Ting Fung)	122,500	100.00%
30	Great Naturalistic Block Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: HO, Cheng Yu)	5,000,000	100.00%
31	CMAI-MEX Holding, LLC (Note 3)	Chairperson	CHEN, Shun Min	-	-
		Director	Lin, Yu Chieh	-	-
		Director	CHIANG, Yu Ching	-	-
32	MEXICO CMI-CMAI S. de R.L. de C.V. (Note 3)	Chairperson	CHIANG, Yu Ching	-	-
33	SIAM SST CO., LTD. (Note 7)	President	Kazuya Murakami	1	0.00%
		Vice President	YUN, Bao Yin	1	0.00%
34	CMP Intelligence Technology Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: LIN, Ting Fung)	700,000	70.00%
		Director	China Metal Products Co., Ltd. (Representative: MAI, Sheng Wei, LEE, Teng Hsu)		
		Supervisor	3QI AUTOMATIZATION CO., LTD. (Representative: LEE, Ming Chung)	300,000	30.00%
		Supervisor	WANG, Pei Chang	-	-

Note 1: A subsidiary 100% owned, either directly or indirectly, by China Metal International Holdings Inc.

Note 2: A subsidiary 83.33% owned by China Metal Products Co., Ltd.

Note 3: A subsidiary 100% owned, either directly or indirectly, by CMAI CO., LIMITED

Note 4: A subsidiary 100% owned by China Metal Products Co., Ltd.

Note 5: A subsidiary 83.27% owned, either directly or indirectly, by China Metal Products Co., Ltd.

Note 6: A subsidiary 100% owned CMJ CO. LTD.

Note 7: A subsidiary 99.99% owned CMJ CO. LTD.

7. Operating status of affiliated companies

December 31, 2024

Unit: NTD thousands, earnings (loss) per share (NTD)

	Name of company	Amount of capital	Total assets	Total liabilities	Net Worth	Operating revenue	Operating profit (loss)	Profit or loss (after tax)	Earnings (loss) per share (after tax)
0	China Metal Products Co., Ltd.	4,167,782	27,635,471	12,299,836	15,335,635	1,054,640	(381,848)	1,195,191	3.05
1	Atrans Precision Industries Co., Ltd.	356,875	840,212	273,824	566,388	508,576	(25,157)	(1,136)	(0.03)
2	Sunflower Investment Co., Ltd.	676,831	1,385,032	348,419	1,036,613	136,169	133,424	128,758	1.90
3	Pujen Land Development Co., Ltd.	2,804,719	21,086,764	12,998,997	8,087,767	6,158,020	898,410	830,170	2.96
4	The Hotel National Co., Ltd.	50,000	1,255,720	976,768	278,952	158,932	2,822	826,471	165.29
5	National Management Co., Ltd.	10,000	55,968	26,967	29,001	87,999	438	12,281	12.28
6	United Elite Agents Limited	21,071	8,191,900	0	8,191,900	0	(178)	361,732	541.66
7	CMAI CO., LIMITED	34,852	335,556	113,668	221,888	251,200	32,891	32,283	32.28
8	CMJ CO., LTD.	8,751	268,861	119,549	149,312	535,602	20,457	8,946	14,909.21
9	Far Hsing (Samoa) Enterprise Co., Ltd.	40,530	40,550	5,122	35,428	0	0	6,576	5.17
10	Chingeng Land Development Co., Ltd.	3,000	19,035	8,396	10,639	0	(163)	(50)	(0.17)
11	Pujen Chengmei Land Development Co., Ltd.	285,000	651,496	403,226	248,270	0	(469)	(75)	0.00
12	China Metal International Holdings Inc.	41,667	14,483,127	4,819,375	9,663,752	1,006,960	35,588	434,610	0.44
13	China Metal International (BVI) Limited	5	5,069,823	0	5,069,823	0	0	258,456	1,603,327.26
14	CMP (H.K.) Industry Co., Ltd.	614,738	5,096,363	26,540	5,069,823	98,080	7,601	258,456	12.31
15	CMB (H.K.) Co., Ltd.	2,620,143	2,768,384	90,911	2,677,473	105,011	(22,181)	31,045	0.21

	Name of company	Amount of capital	Total assets	Total liabilities	Net Worth	Operating revenue	Operating profit (loss)	Profit or loss (after tax)	Earnings (loss) per share (after tax)
16	CMW (Cayman Islands) Co., Ltd.	1,463,661	8,186,017	1,996,195	6,189,822	1,621,737	68,249	246,503	4.93
17	Tianjin CMT Industry Co., Ltd.	327,000	477,139	5,183	471,956	0	(15,211)	(734)	0.00
18	Suzhou CMS Machinery Co., Ltd.	392,400	5,052,198	472,808	4,579,390	2,118,380	237,158	243,052	20.25
19	Suzhou CMB Machinery Co., Ltd.	2,681,400	3,163,684	458,400	2,705,284	1,636,119	40,242	52,807	0.64
20	CMW (Tianjin) Industry Co., Ltd.	1,046,400	7,065,275	845,847	6,219,428	3,756,697	259,229	261,247	8.16
21	CMAI INDUSTRIES, INC.	255,532	81,789	33,071	48,718	88,304	(5,573)	(4,671)	(0.60)
22	Shangrila Tourism Co., Ltd.	226,648	574,170	520,587	53,583	127	(17,215)	(88,195)	(3.89)
23	Qingdao Sourcing Specialists Trading Co., Ltd.	3,270	55,032	11,547	43,485	63,442	369	336	0.00
24	Pilot Drive LLC	273,096	123,484	34,020	89,464	8,477	4,720	(1,757)	(0.21)
25	CMAI Holding, Inc.	274,277	89,743	0	89,743	0	0	(2,639)	(0.32)
26	CMI (Wu Han) Precision Machinery Co., Ltd.	1,046,400	2,072,056	1,521,219	550,837	238,023	(137,728)	(139,771)	(4.37)
27	Taichung CMP Hospitality Management Consulting Co., Ltd.	1,198,800	1,886,036	992,845	893,191	82,683	(265,593)	(271,040)	(2.26)
28	Calligraphy Greenway Plaza Co., Ltd.	59,000	115,814	48,670	67,144	57,434	5,455	6,640	1.13
29	PUJADE Construction Co., Ltd.	122,500	125,030	18,107	106,923	14,881	(43,886)	(11,578)	(94.52)
30	Great Naturalistic Block Co., Ltd.	50,000	44,811	6,041	38,770	13,593	(9,547)	(7,573)	(1.51)
31	CMAI-MEX Holding, LLC	1,169	276	0	276	0	0	(874)	(24.52)
32	MEXICO CMI-CMAI S. de R.L. de C.V.	1,180	289	10	279	0	(805)	(883)	1,180

	Name of company	Amount of capital	Total assets	Total liabilities	Net Worth	Operating revenue	Operating profit (loss)	Profit or loss (after tax)	Earnings (loss) per share (after tax)
33	SIAM SST CO., LTD.	2,887	2,365	1,972	393	0	(2,383)	(2,374)	(79.13)
34	CMP Intelligence Technology Co., Ltd.	10,000	11,873	1,948	9,925	0	(105)	(75)	10,000

Note 1: Exchange rate used on December 31, 2024: RMB/USD= 4.48/32.79 ; USD/NTD = 32.79 ; JPY/NTD = 0.2099

Average exchange rate during 2024: RMB/USD=4.45/32.11 ; USD/NTD = 32.11 ; JPY/NTD = 0.2121

(II) Consolidated Financial Statements for Affiliated Companies

Statement

Pursuant to the Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises, the affiliated companies that CMP is required to include in the Consolidated Financial Statements for Affiliated Companies for 2024 (from January 1, 2024 to December 31, 2024) are the same as those companies that CMP is required to include in the Consolidated Financial Statements for Parent and Subsidiary Companies pursuant to IFRS 10 as recognized by the Financial Supervisory Committee, and all information required to be disclosed in the Consolidated Financial Statements for Affiliated Companies has already been disclosed in the Consolidated Financial Statements for Parent and Subsidiary Companies. Therefore, the Consolidated Financial Statements for Affiliated Companies have not been prepared.

Hereby declared

Company Name: China Metal Products Co., Ltd.

Chairperson: LIN, Ting Fung

Date: March 10, 2025

- II. Private Placement of Marketable Securities at the Company in the Most Recent Year Up to the Publication Date of this Annual Report: None.**
- III. Other Supplementary Information: None.**

Chapter VII Events with Material Impact on Shareholders Equity or Securities Prices at the Company as Stipulated in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act in the Most Recent Year Up to the Publication Date of this Annual Report: None

CHINA METAL PRODUCTS CO., LTD.



Chairperson : LIN, Ting Fung





CHINA METAL PRODUCTS CO., LTD.

