



2025

Annual Report

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Name of Accounting Firm: KPMG Taiwan

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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.

2025 Annual Report

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Chapter I Letter to Shareholders

Dear shareholders:

I. Report on Business Operations for 2025

(I) Results of Operation

CMP Group's three major business groups are: Metal Manufacturing, Real Estate Development, and Lifestyle Innovation. In 2025, CMP Group's operating results were as follows: the consolidated operating revenues was approximately NTD 15.4 billion, the consolidated net operating income was approximately NTD 1.1 billion, the net consolidated profit was approximately NTD 0.7 billion, and the total consolidated assets were approximately NTD 53.4 billion.

(II) Status of Budget Implementation: Not Applicable

(III) Financial Revenue and Profitability Analysis

Unit: NTD `000

Items		2024	2025
Financial Income & Expenditure	Interest Revenue	116,132	93,002
	Interest Expenses	370,779	400,021
	Net Foreign Exchange Gains (Losses)	50,315	22,072
Profitability	Return on Assets (%)	3.40	1.97
	Return on Equity (ROE) (%)	8.31	3.76
	Ratio of Income to Paid-in Capital (%)	47.17	26.56
	Ratio of Net Profit Before Tax to Paid-in Capital (%)	43.80	23.30
	Net Ratio (%)	8.44	4.72
	Earnings Per Share (NTD)	3.05	0.98

(IV) Status of Primary Operations, Research and Developments

Metal Manufacturing

CMP Metal Manufacturing Division

In 2025, CMP Metal Manufacturing Division experienced a reduction in orders due to changes in the external environment, which was mainly affected by the following factors:

1. Impact of US tariff policies

The tariff policies of Trump 2.0 have impacted woodworking equipment sales to the United States, which affected orders from major domestic customers, with orders decreasing since the second quarter.

2. Intensified low-cost competition from Chinese competitors

China's metal industry continues to use low production costs as a competitive strategy, taking over market shares through large-scale production, cost structure advantages, and price competition. This poses a significant challenge to our strategies for securing orders and increasing capacity utilization.

3. Weakened demand in the agricultural machinery market

The prices of soybean, wheat, and corn have fluctuated at low levels. With high interest rates, the production of old models by major agricultural machinery customers has been reduced. However, the sales performance of new agricultural machinery models developed in 2024 showed steady growth, which still provided some support for our operations.

Industrial restructuring and development opportunities

With the global economy gradually benefiting from the development of the AI industry and the increase in electricity demand, the growth of infrastructure-related investment has expanded, creating transformation opportunities for our industrial layout.

1 、 Entering the renewable energy equipment market

In response to the equipment needs of domestic motor manufacturers at their solar tracker power generation projects in the United States, the development of solar gearbox products was completed in the second half of the year. We will continue to launch next-generation models, which are expected to continue to support orders for CMP Group Metal Manufacturing Division until 2028.

2 、 Expansion of the international pipe manufacturing market

We successfully secured OEM opportunities for bent pipe products from major international pipe manufacturers, completed sample delivery and mass production, and continued to penetrate the global non-straight pipe industry required for infrastructure construction, strengthening product portfolio and industrial development.

China Metal International Holdings Inc. (CMI)

In 2025, with the war between Ukraine and Russia at a standstill, the United States launched another trade tariff war, which affected countries around the world and led to a divergent global economic landscape, characterized by the shape of the letter "K". In the midst of the current economic environment and tariff war, the profitability of industries in China has declined significantly. In addition to actively seeking new projects from high-quality Chinese customers, CMI is also committed to developing business in Europe and Japan. New projects have been put into mass production in the second half of 2025. CMH shipped its first batch of export containers in August and monthly order volume has exceeded 1,000 tons since September, showing growth in both the production capacity and market recognition. This laid a solid foundation for the future development of CMH and made a significant contribution to the overall operations of the CMI Group.

The key points for business development in 2025 are described as follows:

1 、 CMW established an automation team to actively explore possibilities with intelligent robots

and vigorously promote automated production lines. In 2025, it was awarded the title of "Benchmark Enterprise for Smart Manufacturing in Tianjin Economic-Technological Development Area. CMS passed the rigorous new project reviews by a globally renowned hydraulic parts manufacturer. It continues to optimize machining processes and improve the level of production automation and flexibility. CMH was rated as a "Quality Control Capability Evaluation and Inspection Grade Enterprise" and an "Environmental Performance Grade B Enterprise" by the Ministry of Industry and Information Technology, demonstrating the its lead in the industry in terms of quality and environmental management.

2、CMI and its four factories in mainland China have won many industry awards and received government recognition:

- (1) In January 2025, it received the 2024 Excellent Quality Award for supplier castings from Copeland Climate Technologies (Suzhou) Co., Ltd.
- (2) In April 2025, it received a "Certificate of Appreciation" from Yanmar Engine (Shandong).
- (3) In May 2025, it received the Bosch Rexroth "Long-Term Partner Award".
- (4) In May 2025, it received the Bosch Rexroth "Long Service Award".
- (5) In December 2025, it was recognized as Grundfos China's long-term cooperative supplier (20 years and above)
- (6) Received Yanmar's "X Series Cylinder Block and Cylinder Head Development Contribution Award"
- (7) Received Caterpillar's 2025 Excellent Supplier Award
- (8) Awarded the title of "Benchmark Enterprise for Smart Manufacturing in Tianjin Economic-Technological Development Area
- (9) Rated as a "Quality Control Capability Evaluation and Inspection Grade Enterprise" by the Ministry of Industry and Information Technology

CMI Group held an "AI Technology Application Seminar" in December 2025. The entries in this competition cover a variety of fields such as machine learning, natural language processing (NLP), and automated processes, fully demonstrating how employees have transformed AI technology into practical benefits that improve productivity and reduce costs. The valuable experiences from large projects or small experiments will become key foundations of the Company's technological competitiveness.

Atrans Precision Industries Co., Ltd (Atrans)

In 2025, due to the impact of the reciprocal tariffs announced by the Trump administration in April, orders from US customers were drastically reduced. Furthermore, the provisional 20%

tariff imposed on Taiwan, which was higher than that imposed on export competitors such as Japan and South Korea, led downstream customers to adopt a more conservative and wait-and-see attitude in their procurement decisions.

Starting in the second half of 2025, due to the smooth destocking of inventory levels by Japanese clients and the gradual recovery of order demand, coupled with the reversal and gradual strengthening of the US dollar exchange rate from September to the end of the year, both annual revenue and gross profit increased compared to the previous year. In terms of non-operating income, due to the contribution of related asset disposal gains recognized by its subsidiaries, the net profit after tax for the whole year also increased significantly compared with the same period last year.

Atrans Precision also actively adjusted its strategies amidst the forced restructuring of the global supply chain due to US tariff policies and the shift in industry focus driven by the rapid growth of AI applications. By the end of 2025, it successfully passed the sample verification of a new semiconductor equipment customer, laying a solid foundation for future business expansion.

CMJ CO., LTD. (CMJ)

The Company achieved 85% of its 2025 revenue target and 65% of its current net profit target, exhibiting stable overall operating performance.

CMAI CO., LIMITED (CMAI)

Our operations in 2025 were extremely challenging due to the impact of reciprocal tariffs and uncertainties. We adopted dynamic strategy adjustments and accurately allocated ocean freight inventory and return operations to cope with tariff fluctuations at each stage. We also expanded inventory at the time of tariff reduction by signing inventory usage agreements with key customers, thereby minimizing the impact of tariffs. We earned clients' approval with our flexible approach, ensuring that critical projects were not transferred and maintaining stable revenue.

Real Estate Development

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

Driven by the continued expansion of demand for AI and semiconductor applications in 2025, Taiwan's external demand remained robust, which boosted investment and resulting in strong economic performance. The Directorate-General of Budget, Accounting and Statistics of the Executive Yuan revised Taiwan's overall economic growth rate upward from 3.29% to 8.68%. However, the housing market across Taiwan continued to be impacted by the seventh round of selective credit controls imposed by the Central Bank in September last year, resulting in a complete standstill in overall sales with only isolated cases of improvements. In addition, US

President Trump's implementation of reciprocal tariffs has caused severe shocks and uncertainties in the global economic environment, leading to a precipitous decline in housing market transaction volume.

In an era of major urban renewals in Taipei City, PUJEN Land Development has adopted a strategy of providing comprehensive solutions for asset renewal in prime urban areas. In 2025, it completed the approval of five "Urban Renewal Projects and Ownership Transfer Plans". It expects to receive approval for several more urban renewal projects in 2026. Each project has gained the trust and support of the vast majority of landowners. In terms of sales, we steadily advanced according to plan and delivered good results, which shows that the PUJEN Land Development brand is still widely recognized by the market and fully demonstrates its brand advantages and competitiveness after 23 years of committed investment in the local market.

PUJEN Land Development's subsidiary, PUJADE Construction Co., Ltd., officially took over the "PUJEN Serenity of Nature" and "CMP Midtown" construction sites in 2024. After a year of system establishment and on-site operation, the overall integration has been on track and we have improved our operating performance in terms of construction costs and construction period. In addition, we will continue to pay attention to social trends and innovations, and adopt new materials, new construction methods and new equipment in a timely manner to respond to market demands.

The market environment in 2025 was extremely oppressive and unfriendly to the real estate industry. PUJEN Land Development has worked diligently to accumulate strength and momentum for the future.

Lifestyle Innovation

CMP Lifestyle Innovation Division and Retail Business Subsidiary

2025 was a year filled with turbulence and challenges. The gas explosion at Shin Kong Mitsukoshi Department Store in Taichung has had a multifaceted impact on social and industrial development, including the relocation of business segments and a re-examination of relevant regulations and procedures in the public sector. Against the backdrop of multiple public safety incidents across Taiwan, public demand for improved safety management and systems have significantly increased. In response to high societal expectations, our business units reviewed and optimized existing processes, strengthened control mechanisms, and enhanced the overall operational safety and reliability.

Operating data for 2025 continued to reach new highs, leading to a significant overachievement of business units' annual profit and loss target. This year, we also completed the acquisition of

the real estate use rights of the Park Lane by CMP Shopping Mall from Nan Shan Life Insurance, ensuring the long-term operating rights of the core profit-generating part of the business unit. The organization's operations will be continuously optimized in accordance with the restructuring plan at the end of 2024 to improve operational efficiency and talent development.

The Hotel National Company Limited (Hotel National)

In 2025, the hotel launched a "Pet-Friendly Accommodation Project" for guest rooms. It planned a dedicated floor for guest rooms to provide a convenient and safe accommodation experience for pet-loving families. In response to the demand in the banquet market, the catering division launched a 6-8 person table service to flexibly meet the needs of banquets of different sizes, driving overall revenue growth and achieving the operating performance targets. The Company achieved good operating results throughout 2025, meeting profit and loss targets and turning a profit.

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

In 2025, thanks to the joint efforts of the entire team at the Taichung InterContinental Hotel, the hotel established a leading position in the highly competitive hotel market in its first full year of operation. In addition to continuing market growth accumulated during the opening period, it also actively expanded and adjust the guest structure to create a second growth curve and deliver outstanding operating results in 2025. In terms of qualitative indicators, we implement continuous and rigorous training and management mechanisms to provides high-quality service experiences for visiting guests in terms of service and catering quality. Our restaurant "Ming Juan Lou" was recommended by the "MICHELIN Guide Taiwan 2025" in its first year of operation, demonstrating the brand's strength and market recognition. In the future, we will uphold the spirit of excellence, continuously optimize service processes and quality management, and provide guests with the best service experience.

II. Summary of 2026 Business Plan

(I) Business Policies and Important Production and Sales Strategies for 2026 Metal Manufacturing

CMP Metal Manufacturing Division

Looking ahead to 2026, the Metal Manufacturing Division will focus on the following three strategies to drive revenue growth and profitability:

1. Promote short-term flexible pricing strategies and actively expand market orders.

Aggressively pursue market orders through short-term flexible pricing strategies: Main targets

include public construction projects, water pumps, and gear reducer. We will make short-term price adjustments for existing customer orders to maximize order transfer, increase overall casting output, further reduce production costs per kilogram, and improve the gross profit margin of products. At the same time, we will continue to promote public construction projects for products such as water tanks, cast iron manhole covers, and foundation facilities.

2. Strengthen exports and enhance the advantages of one-stop integrated services

In the export market, we meet the needs of brand customers who want to purchase everything they need from CMP Group in Taiwan. Building on our past collaborations with major international manufacturers, we continue to meet their needs for assembled parts and precision machined parts. Furthermore, we employ the same strategy to meet customers' needs for one-stop shopping in Taiwan in our collaboration with large woodworking machines for the German market, thereby increasing the unit price of sales through the extension of downstream processing services.

3. Expand product portfolio of non-ferrous materials and increase overall revenue

In order to meet customers' procurement needs for non-ferrous metal materials, we will expand copper and aluminum product projects and seek out related subcontracting orders to broaden the scope of product supply and increase the overall revenue of the plant.

China Metal International Holdings Inc. (CMI)

Looking ahead to 2026, we will continue to uphold the principles of innovative development, environmental sustainability, and corporate social responsibility. We will continue to surpass our prior achievements, strive to provide customers with better products and services, create greater value for society, and forge ahead to become a leader in the industry. We will also continue to use AI technology to optimize our work and jointly lead industrial transformation.

Atrans Precision Industries Co., Ltd (Atrans)

Looking ahead to 2026, Atrans Precision will continue to thoroughly strengthen its strategies and support global initiatives for attaining net zero emissions. In addition to providing customers with complete solutions, we will continue to develop more semiconductor new products with high added value, expand new customers in industries such as aerospace, and employ diverse development to increase operation capacity, continuing to create stable profit contributions for the Group.

CMJ CO., LTD. (CMJ)

Looking ahead to 2026, the geopolitical events in 2025 are expected to continue and the overall environment remains opaque and unpredictable. The wars, confrontations, and division of

opinions will continue. However, globalization trends will continue in the economic and financial spheres. Economic growth has slowed in the United States, China, Europe, and Japan, with inflationary pressures expected to continue in the regions other than China. In terms of exchange rates, despite the impact of interest rate hikes, the depreciation of the yen is expected to continue. In terms of customer supply strategies, in response to local production and sales needs and to diversify operational risks, the Company will continue to promote a multi-layered and most appropriate local production model to enhance the resilience and responsiveness of the supply chain.

Based on the above assumptions, although the Company anticipates a possible decrease in sales of its golf cart business in the United States, it has already initiated structural adjustments and optimization measures in advance in response to the current relative concentration of business. In addition, we expect returns on the long-term investment in R&D of new products and new industry development starting from 2026, which will empower new growth for the Company. As part of our intelligence gathering strategy, we will continue to promote supply chain restructuring as well as its integration across the Company.

It will further strengthen the cultivation and allocation of talent in related fields and enhance the organization's long-term competitiveness.

In terms of collaboration among group companies, we will jointly develop customers in Japan and Southeast Asia. The Thai subsidiary obtained its operating license in 2025 and will enhance local services and contribute to revenue growth in 2026. In terms of the caliper business, we will continue to implement tracking and supporting measures in 2026, and expect to further expand sales in 2027.

To improve overall business efficiency, the Company will promote workflow and prepare for future automated processing.

2026 marks a significant turning point in the Company's long-term development plan. We are taking this opportunity to re-examine our roles and responsibilities, and our action plan will evolve from "Responsibility and Proposals" to "STEP OUT. BUILD WHAT'S NEXT." We hope that all employees will take on our current responsibilities and take the initiative to step forward and work together to build the next stage of growth and a sustainable future.

CMAI CO., LIMITED (CMAI)

Looking ahead to 2026, the issue of tariffs between the United States and China will remain the most significant uncertainty for the sales of products from our new projects. Once the reciprocal tariff policy between Taiwan and the United States is finalized, we will expand our communication and partnership with customers, and provide quotes for products such as

aluminum parts, stampings, and die castings from Taiwan. We hope that this move will open up new sources of business. In addition, we will continue to advance our partnership projects with precision casting manufacturers with the aim of creating new opportunities and gradually upgrade CMAI from a distributor to a domestic manufacturer in the United States.

Real Estate Development

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

2026 will be a year for forging strength. We hope that PUJEN Land Development can turn hardships into milestones and transform pressure into achievements. In the future, we will continue to reap the rewards of our achievements. In response to the external environment and the earnest needs of our clients, PUJEN Land Development will continue to adhere to a customer-centric service orientation and strive to improve and enhance its culture, organization, and management to create a healthy, sustainable, efficient, forward-looking, and competitive construction team.

Lifestyle Innovation

CMP Lifestyle Innovation Division and Retail Business Subsidiary

Looking ahead to 2026, continued uncertainties in the overall market environment, especially the impact of tariffs and other issues on industries in Central Taiwan, are expected to pose certain challenges to operating performance. We have therefore adopted a prudent and conservative forecast for operations.

Under these circumstances, the business unit aims to simultaneously achieve sustained short-term profit growth and enhance its long-term competitive advantages through market differentiation. The key task for this year is to launch the B2F full-floor renovation project of Park Lane by CMP in July 2026, and simultaneously launch CMP's self-operated operation module. The goal is to implement the operation plan for the next-generation shopping mall, focusing on the development of commercial value that emphasizes the experience and the role of physical offline community platforms.

The Hotel National Company Limited (Hotel National)

In 2026, we will focus on two main business strategies to ensure the growth of both service quality and revenue:

1. We have a clear understanding of the needs of long-term guests and contract customers, and we will expand other group customer sources. We implement continuous evaluations and strategic adjustments to continuously optimize operational performance. In response to the challenges of rising overall costs, we will make appropriate adjustments to room and food and

beverage prices and implementing cost control measures to improve operational efficiency, aiming to achieve our 2026 profit and loss targets. Furthermore, by leveraging the Group's various activities and resource integration advantages in the CMP Park Lane area in Taichung, we have enhanced the brand image and market competitiveness, expanded the customer base, and empowered growth in the overall operations.

2. In recent years, the Company has continuously invested in upgrading hardware facilities and improving the quality of software services, striving to create a more comfortable and considerate accommodation environment for travelers, so that every guest feels at home when staying at the Hotel National, and realize our idea of making Calligraphy Greenway a hotel like home.

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

Looking ahead to 2026, facing the competition and challenges brought by the entry of new players into the Taichung hotel market in the coming years, the operations team will continue to focus on high-quality service experience as its core competitiveness. We will consolidate the Group's resource integration capabilities and brand power in the CMP Park Lane area in Taichung to create a first-mover advantage and establish a differentiation and brand value for high-end services. In terms of internal operations, we will continue to invest in professional training for employees and optimize employee care systems to create a work environment that combines growth and happiness, strengthen team cohesion, and enable employees to grow and prosper with the hotel.

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

(I) Future Development Strategy

The Company will continue to operate with the mindset of an industrial holding company, steadily and meticulously advancing the overall development of the Group's three major business groups – metal manufacturing, real estate Development, and lifestyle innovation. We will strengthen the synergy of different business groups, and build a stable and resilient operating structure. CMP has been deeply rooted in the Taiwan and China markets since the start of its metal manufacturing business, and has gradually upgraded from traditional casting to a provider of high-end precision component manufacturing services. In response to global market changes and industry transformation trends, we will continue to enhance our global expansion, promote intelligent, automated and digital management of processes, improve production efficiency and quality, and strengthen cost and energy control, steadily moving

towards the goal of low-carbon and sustainable manufacturing. We have cultivated the land development business in the market for many years and the brand has gained widespread trust. Multiple urban renewal projects are progressing steadily and have received support from most landowners, resulting in stable sales performance. After undertaking projects, the construction subsidiary's operations have become more mature, effectively improving its performance in cost control and construction schedule management. We will continue to adopt new materials and construction methods, strengthen organizational management, and focus on customer needs and market orientation to build an efficient and sustainable construction team. In terms of lifestyle innovation, we adopt a prudent and steady strategy in the face of market uncertainties to balance profitability and differentiated development. We will gradually adopt a self-operated model to enhance the experience and community value, and leverage group resources to improve brand competitiveness and operational efficiency.

The Company upholds the core values of "diligence, integrity, honesty, beauty, kindness and sincerity," continuously improves corporate governance, strengthens the management effectiveness of information and communication security, environmental protection, and occupational safety and health, and strives for high standards of operation on the basis of legal compliance. The Company has actively implemented a low-carbon circular economy through replacement of raw materials, optimization of the production process, reuse of materials, and automation. In the future, we shall continue create a sustainable green precision casting industry by working together with our business partners to create value.

In terms of business strategy, we will internally integrate group resources, introduce smart machinery and high-end precision equipment, enhance R&D, manufacturing, and processing assembly capabilities, and enhance production capacity and the added value of products. Externally, we strengthen overall competitive advantages and market value through supply chain integration.

In terms of ESG practices, the Company continues to promote talent training and employee care, create a friendly workplace environment, and realize the vision of "mutual benefit and shared prosperity" through community care and the promotion of humanities and arts. We seek to promote community engagement and aesthetic living, and demonstrate the Company's humanistic values and social influence.

In response to sustainable development trends, we start with the most basic human needs for housing, focus on building quality and safety management, promote green building, smart buildings and low-carbon housing applications, and move towards environmental symbiosis and sustainable urban development. We aim to return our lifestyles to one where we can coexist in

prosperity with nature, living in harmony with the environment and the land in touch with the beauty around us. By pursuing a people-oriented and diversified business portfolio, we will gradually build a green enterprise with high operational efficiency and social responsibility.

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

In recent years, with the changes to the global political and economic environment, we have managed to reduce our operating risks despite the impact of exchange rate, information security, and climate change risks through a diversified business portfolio of the Group, improvements to information security, adoption of the ISO 27001:2022 and ISO 27701:2019 information security management systems, and implementing systematic greenhouse gas management as we advance towards our net zero transition to achieve carbon reduction goals.

Through the joint efforts of all employees, our metal manufacturing, real estate development, and lifestyle innovation divisions, and our foundations, we have built a substantive basis and we continue to attain results in promoting social philanthropy and fulfilling corporate social responsibilities.

Looking ahead, we will continue to enhance the professional technologies and market competitiveness of our business groups, provide robust responses to changes in the external environment, and uphold the core values of diligence, integrity, and honesty to improve our business system and attain sustainable development.

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 25, 2026; 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.)	Chain-Yuan Investment Co., Ltd.	-	2023/06/15	2026/06/14	2008/05/30	55,147,965	14.66%	75,521,965	17.87%	-	-	-	-	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%	905,420	0.21%	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	None	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: • 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, Tamkang University	Chairperson: • China Floral Art Foundation • HUAYUN Floral Design Ltd. Director: Chain-Yuan Investment Co., Ltd.	Director / Vice President of Lifestyle Innovation Division	HO, Cheng Yu	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	Number of shares	Percentage (%)	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
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: • CMP Pujen Foundation for Arts and Culture • Yu-Shi Investment Co., Ltd. Director: • Taichung CMP Hospitality Management Consulting Co., Ltd.	Director	WU, Shu Chuan	First-degree relative	-
																Director/Vice President of Lifestyle Innovation Division	HO, Cheng Yu,	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	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
																Chairperson: • Calligraphy Greenway Plaza Co., Ltd. • Great Naturalistic Block Co., Ltd. Vice Chairperson: • CMP Lifestyle Hospitality Co., Ltd. (and President) Director: • Pujen Land Development Co., Ltd. • Shangrila Tourism Co., Ltd. (and President) • CMP Pujen Foundation for Arts and Culture (and CEO) • Hao Bao Investment Co., Ltd. • Yu-Shi Investment Co., Ltd.		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	
																Supervisor: • Taichung CMP Hospitality Management Consulting Co., Ltd. • Chain-Yuan Investment Co., Ltd. Vice President: • CMPs Lifestyle Innovation Division (Concurrent Head of Strategic Planning Office)				
Independent Director	Taiwan (R.O.C.)	LIN, Jung Chuen	Male / 70~79 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	-

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	
Independent Director	Taiwan (R.O.C.)	LIN, Chien Yuan	Male / 70~79 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., Ltd. (MOS Burger) • An-Hui Information Technology Co., Ltd. • An-shin Food Services (Singapore) PTE. LTD. • Xiamen An Shin Food Management Co., Ltd.	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	Number of shares	Number of shares	Percentage (%)	Number of shares	Percentage (%)	Number of shares	Percentage (%)			Title	Name	Relationship	
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: • Research Ethic 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., CMP Lifestyle Hospitality 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., Shangrila Tourism Co., Ltd., AGNOS CHEMICALS PTE. LTD., Kemitek Industrial Corp. (President), San Technology, Inc., Multiple Investment Corp. GALILEE TOURS CO., LTD. and Meteorological Application &. Development Foundation

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 25, 2026

Name of institutional shareholder	Major shareholders of institutional shareholder
Chain-Yuan Investment Co., Ltd.	HO, Ming Shiann (13.85%) 、HO, Pei Fen (22.44%) 、WU, Shu Chuan (13.84%) 、HO, Pei Lin (8.30%) 、HO, Pei Shan (11.02%) 、HO, Cheng Yu (10.80%) 、KEEN VIEW INTERNATIONAL CO., LTD (18.58%) 、Yong Zhu Investment Co., Ltd. (0.21%) 、LCH Investment Co., Ltd. (0.48%) 、Hao Bao Investment Co., Ltd. (0.48%)
Lucent Source., Ltd.	HUANG, Wen Tzu (3.17%), LIN, Ta Hsun (27.25%), LIN, Ting Fung (5.67%), HUANG, Chu Hsiu (0.42%), HUANG, Yu Chun (53.42%), LIN, Ta Chun (9.24%) 、YANG, YU YEN (0.83%)

3. Major shareholders of legal-entity institutional shareholders

As of April 25, 2026

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%)
Yong Zhu Investment Co., Ltd.	HO, Pei Lin (96.26%) 、HO, Chih Yuan(1.87%) 、HO, Chih Ning (1.87%)
LCH Investment Co., Ltd.	HO, Pei Shan (67.05%) 、LIU, Chung Chieh(15.55%) 、LIU, Chao Hsien(9.00%) 、LIU, Chia Hsien(8.40%)
Hao Bao Investment Co., Ltd.	HSIAO, Mei Shan(84.07%) 、HO, Cheng Yu (9.19%) 、HO, Wei Jen (3.37%) 、HO, Wei En (3.37%)

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 a chairperson 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 maker, 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 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 2025, 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, 4 directors are 70 or above years of age, 2 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.

At present, none of the genders among the members of the Company's Board of Directors has reached a one-third representation. As the current term of directors will expire in 2026, the Company plans to actively seek and invite outstanding individuals of different genders with relevant industrial expertise to join the Board during the re-election process. The Company aims to gradually increase the number of seats held by different genders to achieve the goal of ensuring that at least one-third of the board seats are held by any single gender.

(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 25, 2026; 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. • 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. • CMP Lifestyle Hospitality 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 University of Technology	Director: • Atrans Precision Industries Co., Ltd. (and President) • Sunflower Investment Co., Ltd. (and President) • MEI TA INDUSTRIAL 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	
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: • Calligraphy Greenway Plaza Co., Ltd. • Great Naturalistic Block Co., Ltd. Vice Chairperson: • CMP Lifestyle Hospitality Co., Ltd. (and President) Director: • Pujen Land Development Co., Ltd. • Shangrila Tourism Co., Ltd. (and President) • 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., Ltd. • Chain-Yuan Investment Co., Ltd.	None	None	None	-
Senior Assistant Vice President, Corporate Sustainability Office	Taiwan (R.O.C.)	CHEN, Hung Yi	Male	2018/02/01	167,265	0.04%	62,546	0.01%	-	-	Master of Business Administration, University of Salford (U.K.)	Director, CMAI CO., LIMITED Supervisor, Kuang Yuan Investment Co., Ltd.	None	None	None	-
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	-

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, 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	-
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, Tamkang University	Director: • The Splendor Hospitality International Co., Ltd. Member of the Compensation Committee: • JTRON Technology Corp. Supervisor: • Atrans Precision Industries 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	
												• CMJ CO., LTD. • CMP Lifestyle Hospitality Co., Ltd.				
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. • CMP Pujen Foundation for Arts and Culture Supervisor: • Sunflower Investment Co., Ltd. • CMP Intelligence Technology Co., Ltd. • Shangrila Tourism Co., Ltd. • The Splendor Hospitality International Co., Ltd. • CMAAN Health Co., Ltd.	None	None	None	-
Assistant Vice President, Audit Office	Taiwan (R.O.C.)	HSU, Feng Jung	Female	2026/03/12	60	0.00%	-	-	-	-	Master of Business Administration, Soochow University	-	None	None	None	-
Chief Corporate Governance Officer/Manager, Legal Department of the Head Office	Taiwan (R.O.C.)	FENG, Man Ni	Female	2022/12/15	-	-	-	-	-	-	Professional Master of Law in Business Administration, National Taiwan University	-	None	None	None	-

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.

(1) Remuneration for ordinary directors and independent directors

As of December 31, 2025; Unit: NTD thousands

[illegible]

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)						
		Consolidated entities		consolidated entities		CMP		consolidated entities		CMP		consolidated entities		CMP			Consolidated entities			
		CMP	20,145	-	-	10,339	10,339	9,372	10,079	Total 29,606	40,563	Ratio 7.20%	3,689	6,453	-		754	-	Total 34,049	47,770
Total		9,895	20,145	-	-	10,339	10,339	9,372	10,079	Total 29,606	40,563	Ratio 7.20%	3,689	6,453	-	754	-	Total 34,049	47,770	Ratio 11.62%
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.																				

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 NTD 1,142 thousand.

Note 2: The CMP Board of Directors decided the amount of employee and director remuneration for 2025 on March 12, 2026. Directors' remuneration has already been distributed on April 8, 2026. 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	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, TSAO, Ming Hong
NTD 2,000,000 to NTD 3,499,999.99	Lin, Jung Chuen, LIN, Chien Yuan, WU, Yu Hsueh, Lucent Source., Ltd.	Lin, Jung Chuen, LIN, Chien Yuan, WU, Yu Hsueh, HO, Pei Fen, Lucent Source., Ltd.	Lin, Jung Chuen, LIN, Chien Yuan, WU, Yu Hsueh, Lucent Source., Ltd.	Lin, Jung Chuen, LIN, Chien Yuan, WU, Yu Hsueh, Lucent Source., Ltd., HO, Pei Fen
NTD 3,500,000 to NTD 4,999,999.99	-	-	-	-
NTD 5,000,000 to NTD 9,999,999.99	-	-	HO, Cheng Yu	HO, Cheng Yu,
NTD 10,000,000 to NTD 14,999,999.99	LIN, Ting Fung	-	LIN, Ting Fung	-
NTD 15,000,000 to NTD 29,999,999.99	-	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, 2025; 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)	8,519	11,687	216	216	3,197	3,960	3,675	-	3,675	-	15,607	19,538	-
Vice President, Lifestyle Innovation Division	HO, Cheng Yu											Ratio	Ratio	
												3.80%	4.75%	

Note 1: The amount of rent for the vehicle provided to Mr. MAI, Sheng Wei at actual or fair market price was NTD 760 thousand; The amount of rent for the vehicle provided to Mr. LIN, Ching Yi at actual or fair market price was NTD 534 thousand.

Note 2: The CMP Board of Directors decided the amount of employee and director remuneration for 2025 on March 12, 2026. 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	LIN, Ching Yi, HO, Cheng Yu	HO, Cheng Yu
NTD 5,000,000 to NTD 9,999,999.99	MAI, Sheng Wei	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, 2025; Unit: NTD thousands

Title	Name	Shares	Cash (Note 1)	Total	Ratio of total remuneration to net income (%)
President	MAI, Sheng Wei		7,510	7,510	1.83%
President	LIN, Ching Yi				
Vice President, Lifestyle Innovation Division	HO, Cheng Yu,				
Senior 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 2025 on March 12, 2026. 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			
	2024		2025	
	CMP	Consolidated entities	CMP	Consolidated entities
Directors	Total	Total	Total	Total
	59,228	74,420	34,049	47,770
	Ratio	Ratio	Ratio	Ratio
	4.96%	6.23%	8.28%	11.62%
President and Vice Presidents	Total	Total	Total	Total
	19,564	23,078	15,607	19,538
	Ratio	Ratio	Ratio	Ratio
	1.64%	1.93%	3.80%	4.75%

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 8 meetings (A) were held by the Board of Directors in 2025, 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	8	0	100%	
Director	WU, Shu Chuan	7	0	88%	
Director	TSAO, Ming Hong	8	0	100%	
Director	HO, Cheng Yu,	8	0	100%	
Director	HO, Pei Fen	8	0	100%	
Director	Chain-Yuan Investment Co., Ltd. Representative: CHENG, Wu Cheh	8	0	100%	
Independent Director	LIN, Jung Chuen	8	0	100%	
Independent Director	LIN, Chien Yuan	8	0	100%	
Independent Director	WU, Yu Hsueh	8	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
Second BOD meeting	2025.03.10	• Proposal for discussion on CMP's plan to assign a legal representative for a corporate director to participate in the director elections for the subsidiary The Hotel National Company Limited.	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 the subsidiary PUJEN Land Development Co., Ltd.	Chairperson LIN, Ting Fung (Same individual) Director HO, Cheng Yu (Same individual) Director WU, Shu Chuan (Second degree or closer relative) Director HO, Pei Fen (Second degree or closer relative)
		• The Company has submitted a proposal for resolution on the sale of the Taichung Phase II (CMP Midtown) real estate to a related party.	Director CHENG, Wu Cheh (First-degree kins)
Fourth BOD meeting	2025.06.17	• Proposal for discussion on CMP's plan to assign a legal representative for a corporate director to participate in the director elections for the subsidiary Shangrila Tourism Co., Ltd.	Chairperson LIN, Ting Fung (Same individual) Director HO, Cheng Yu (Same individual) Director WU, Shu Chuan (Second degree or closer relative) Director HO, Pei Fen (Second degree or closer relative)
Fifth BOD meeting	2025.08.13	• Proposal for discussion on CMP's plan to assign a legal representative for a corporate director to participate in the director and supervisor elections for the subsidiary CMP Lifestyle Hospitality Co., Ltd.	Chairperson LIN, Ting Fung (Same individual) Director HO, Cheng Yu (Same individual) Director WU, Shu Chuan (Second degree or closer relative) Director HO, Pei Fen (Second degree or closer relative)
Seventh BOD meeting	2025.11.13	• Proposal for ratification of CMP's plan to appoint corporate directors to serve as a director and supervisor for the subsidiary	Chairperson LIN, Ting Fung (Same individual)

Meeting number	Meeting date	Agenda content	List of directors who have recused themselves from discussion and voting due to a conflict of interest
		CMP Intelligence Technology Co., Ltd.	
Eighth BOD meeting	2025.12.23	Proposal for discussion on CMP's plan to donate to the CMP PUJEN Foundation for Arts and Culture.	Director HO, Cheng Yu (Same individual) Director WU, Shu Chuan (Second degree or closer relative) Director HO, Pei Fen (Second degree or closer relative)
		The Company has submitted a proposal for resolution on the sale of the Taichung Phase II (CMP Midtown) real estate to a related party.	Independent Director WU, Yu Hsueh (First-degree kins)

3. Board of Directors evaluation:

Frequency	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Annually	January 1, 2025 to December 31, 2025	- 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: - Participation in business operation - Improvement of the quality of the Board of Directors' decision making - Board composition and structure - Directors' election and continuing education - Internal control - The criteria for evaluating the performance of individual board members include the following six aspects: - Control over company goals and tasks - Awareness of director's roles and responsibilities - Participation in business operation - Management and communication of internal relations - Directors' expertise and continuing education - Internal control - The measurement items of functional committee performance evaluation include the following five aspects:

Frequency	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
				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 2025 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: 93.88 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 12, 2026.

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 2024 Sustainability Report was approved at the fifth meeting of the Board of Directors in 2025. (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 2025 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 7 meetings in 2025, and mainly reviewed the following matters:

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

◆ Review of financial report

CMP has prepared the 2024 Annual Business Report, earnings distribution and the interim financial statements for 2024 and 2025 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 6, 2025, the Audit Committee reviewed and approved CPAs ZOU, Yi Yun and Han, Yi Lien 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 7 meetings (A) were held by the Audit Committee in 2025, 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	7	0	100%	
Independent Director	LIN, Chien Yuan	7	0	100%	
Independent Director	WU, Yu Hsueh	7	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	2025.01.15	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.	- Recommended to include the information on Kuang San SOGO in the report to the Board of Directors on the location of operations of this project and the operating performance of the key department store located in Taichung. - 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	2025.03.06	• Proposal for discussion on submitted drafts of CMP's 2024 Annual Business Report, financial report, and independent auditor's report.	• Approved by all independent directors in attendance	-	Y
		• Proposal for resolution on CMP's 2024 dividend distribution proposal.	• Approved by all independent directors in attendance	-	-
		• Proposal for discussion of CMP's appointment of a CPA for 2025	• Approved by all independent directors in attendance	-	Y
		• Proposal for discussion on the non-assurance services provided by CPA firms hired by CMP in 2025.	• Approved by all independent directors in attendance	-	-
		• Proposal for resolution to set the record date for capital increase and change of registration regarding convertible corporate bonds.	• 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.	• 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 CMP's plan to provide an endorsement guarantee to Taichung CMP Hospitality Management Consulting Co., Ltd.	• Approved by all independent directors in attendance	-	Y
		• Proposal for discussion on the Company's 2024 Statement on Internal Control.	• Approved by all independent directors in attendance	-	Y
		• The Company has submitted a proposal for resolution on the sale of the Taichung Phase II (CMP Midtown) real estate to a related party.	• Approved by all independent directors in attendance	-	Y
		• Proposal for resolution on amendment to CMP's Articles of Incorporation.	• Approved by all independent directors in attendance	-	-
Third Audit Committee meeting	2025.05.02	• Proposal for discussion on the CMP's consolidated financial statement for the first quarter of 2025.	• Approved by all independent directors in attendance	-	-
		• 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
		• Proposal for resolution on amendment to CMP's Articles of Incorporation.	• Approved by all independent directors in attendance	-	-
		• Proposal for resolution on the adjustment of the Company's organizational structure.	• 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
Fourth Audit Committee meeting	2025.08.11	• Proposal for discussion on the CMP's consolidated financial statement for the second quarter of 2025.	• Approved by all independent directors in attendance	-	Y
		• Proposal for CMP's plan to provide an endorsement guarantee to 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
Fifth Audit Committee meeting	2025.09.18	• Proposal for resolution on the sale of the plot of land in Houlongzi owned by the Company.	• Recommended that a supplementary report be submitted during the review of this case by the Board of Directors, detailing the actual financial benefits after tax deduction. • 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
Sixth Audit Committee meeting	2025.11.11	Proposal for discussion on the CMP's consolidated financial statement for the third quarter of 2025.	Approved by all independent directors in attendance	-	-
		Proposal for resolution on CMP's plan to provide an endorsement guarantee to The Splendor Hospitality International Co., Ltd.	Approved by all independent directors in attendance	-	Y
		Proposal for resolution on the CMP's proposed audit plans for 2026.	- Recommended that the Company applies for subsidies and tax incentives related to energy conservation, digital transformation, and AI applications, and requested the auditing unit to include these in the scope of the project audit for subsequent evaluation. - Approved by all independent directors in attendance	The Company has conducted evaluations and discussions based on the recommendations	Y
		Proposal for the resolution to amend the internal control system and Internal Audit Implementation Rules for the 'Payroll Cycle—Salary Determination and Payment Operations' and the newly added 'Other Management Matters—Sustainability	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
		Information Management Operations'.			
Seventh Audit Committee meeting	2025.12.23	• 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
		• Proposal for CMP's plan to provide an endorsement guarantee to Taichung CMP Hospitality Management Consulting Co., Ltd.	• Approved by all independent directors in attendance	-	Y
		• The Company has submitted a proposal for resolution on the sale of the Taichung Phase II (CMP Midtown) real estate to a related party.	• Independent Director WU, Yu Hsueh, being a relative of one of the counterparties in this transaction, recused himself from the proceedings. With the exception of directors who recused themselves, the Chair passed the matter without objection from any 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:

Meeting number	Meeting date	Agenda content	Names of Independent Directors who have recused themselves from discussion and voting due to a conflict of interest	Participation in voting
Seventh Audit Committee meeting	2025.12.23	· The Company has submitted a proposal for resolution on the sale of the Taichung Phase II (CMP Midtown) real estate to a related party.	Independent Director WU, Yu Hsueh (First-degree kins)	Independent Director WU, Yu Hsueh, being a relative of one of the counterparties in this transaction, recused himself from the proceedings. With the exception of directors who recused themselves, the Chair passed the matter without objection from any directors in attendance.

- 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 2025. 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 2025 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
Second Audit Committee meeting	2025.03.06	• Key audit items and audit findings for the 2024 individual/consolidated financial statements. (Separate meeting). • Updates of important regulations on securities. • Introduction to the four key points of CFC case selection and verification.	• 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	2025.05.02	• Findings reported in the audit of the consolidated financial report for the first quarter of 2025. (Separate meeting). • Updates of important regulations on securities. • Carbon fee accounting procedures.	• 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.

Meeting number	Meeting date	Topics discussed with CPAs	Opinions from all independent directors	CMP response to opinions expressed by independent directors
Fourth Audit Committee meeting	2025.08.11	- Findings reported in the audit of the consolidated financial report for the second quarter of 2025. (Separate meeting). - Updates of important regulations on securities.	- 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.
Sixth Audit Committee meeting	2025.11.11	- Findings reported in the audit of the consolidated financial report for the third quarter of 2025. (Separate meeting). - Updates of important regulations on securities.	- 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.

- 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
Second Audit Committee meeting	2025.03.06	• Report on the ten major audit items for CMP in the fourth quarter of 2024 (separate meeting).	• Understood.
		• Report on the implementation of the audit plan for CMP in the fourth quarter of 2024 (separate meeting).	• Understood.
		• Review of CMP's 2024 Statement on Internal Control.	• Approved by all independent directors in attendance
Third Audit Committee meeting	2025.05.02	• Report on the ten major audit items for CMP in the first quarter of 2025 (separate meeting).	• Understood.
		• Report on the implementation of the audit plan for CMP in the first quarter of 2025 (separate meeting).	• Understood.
Fourth Audit Committee meeting	2025.08.11	• Report on the ten major audit items for CMP in the second quarter of 2025 (separate meeting).	• Understood.
		• Report on the implementation of the audit plan for CMP in the second quarter of 2025 (separate meeting).	• Understood.
Sixth Audit Committee meeting	2025.11.11	• Report on the ten major audit items for CMP in the third quarter of 2025 (separate meeting).	• Understood.
		• Report on the implementation of the audit plan for CMP in the third quarter of 2025 (separate meeting).	• Understood.

		• Review of CMP's 2026 audit plan.	• Recommended that the Company applies for subsidies and tax incentives related to energy conservation, digital transformation, and AI applications, and requested the auditing unit to include these in the scope of the project audit for subsequent evaluation. • 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

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
Second BOD meeting	2025.03.10	• Report on the implementation of the audit plan in the fourth quarter of 2024.	• Understood.	-
		• Review of CMP's 2024 Statement on Internal Control.	• Approved by all independent directors in attendance	-
Third BOD meeting	2025.05.05	• Report on the implementation of the audit plan in the first quarter of 2025.	• Understood.	-
Fifth BOD meeting	2025.08.13	• Report on the implementation of the audit plan in the second quarter of 2025.	• Understood.	-
Seventh BOD meeting	2025.11.13	• Report on the implementation of the audit plan in the third quarter of 2025.	• 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 2025:	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	Restriction period	Date of Board of Director's meeting and announcement		
			2024 Financial Report	2025/03/10	2025/02/08~2025/03/10	2025/02/06		
			Financial report for first quarter of 2025	2025/04/22	2025/04/20~2025/05/05	2025/04/16		
			Financial report for second quarter of 2025	2025/08/13	2025/07/29~2025/08/13	2025/07/25		
			Financial report for third quarter of 2025	2025/11/13	2025/10/29~2025/11/13	2025/10/27		
			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.					
III. Composition and responsibilities of the Board of Directors								
(I) Has the Board of Directors proposed and implemented diversity policies and specific management goals?	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 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,					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	
			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, and used as a reference for determining compensation provided to individual directors, as	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 2026 completed performance evaluations for the entire Board of Directors, all individual directors, and all functional committees for their performance during the period January 1, 2025 to December 31, 2025 pursuant to our Regulations 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	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							
well as for determining whether the director is re-nominated?			director. Evaluation results have been reported to the Board of Directors on March 12, 2026. 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, integrity, and honesty, and commitment to corporate sustainability management</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, integrity, and honesty, and commitment to corporate sustainability management	
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, integrity, and honesty, and commitment to corporate sustainability management								

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		
					(ESG) and circular economy philosophies.
			Awareness of director's roles and responsibilities	12%	Fully understand the legal obligations of directors, including understanding and strictly complying with the confidentiality obligations for internal CMP information obtained while carrying out their job responsibilities as a director.
			Participation in business operation	38%	Attend CMP Board of Director’s meetings and the Annual General Meeting in person, and avoid concurrently holding more than 3 director or supervisor positions at a publicly-listed company in order to ensure that they can invest sufficient time into carrying out Board of Director matters for CMP. Possess a clear understanding of the CMP (the Group’s) management team and the industries that CMP is involved in, and make appropriate professional judgements, propose concrete suggestions, and monitor the existing and potential risks that CMP faces (including risks related to legal compliance, capital operations, and ESG issues) in order to provide effective contributions at Board of Director’s meetings.
			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

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										
			<table><tr><td></td><td></td><td>CPAs during meetings (including Audit Committee and Board of Director’s meetings).</td></tr><tr><td>Directors' expertise and continuing education</td><td>14%</td><td>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.</td></tr><tr><td>Internal control</td><td>12%</td><td>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?</td></tr></table>			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?	
		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. (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										

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	
			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 2025 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 2025 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 10, 2026, and resolved and approved by the Board of Directors on March 12. 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><tr><td>2.Has the accountant obtained</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	2.Has the accountant obtained	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											
2.Has the accountant obtained	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			
			financing or endorsement guarantees from the Company?			
			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	
			6.Does the appointed accountant	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			
			holds share in the Company?			
			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 the appointed accountant?	Yes	Yes	
IV. Has the TWSE/TPEX listed company assigned	V		On December 15, 2022, the Board of Directors passed a resolution to reassign the corporate governance officer role,			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	
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 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.)			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 2025. CMP has on March 12, 2026 reported to the Board of Directors on our key corporate governance operations for 2025. 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 2025, 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	

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	
			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 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. 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	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	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										
Company website, as well as responded appropriately to important corporate social responsibility issues of concern to stakeholders?			matters to the Board of Directors on May 5, 2025. The issues of concern to stakeholders, stakeholder communication channels, and response methods/frequency are detailed in the table below: <table><tr><th>Stakeholders</th><th>Issues of concern</th><th>Communication channels and response methods/frequency</th></tr><tr><td>Shareholders & Investors</td><td> •Risk management •Information Security Management •Talent Development and Education •Occupational Health and Safety •Supplier Management </td><td> •Contact Person: Spokesperson Mr. CHEN, Hung Yi E-Mail: ir@cmp.com.tw •Annual General Meeting (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. </td></tr><tr><td>Customers</td><td> •Customer Service •Occupational Health and Safety •Products Services and R&D and Innovation •Employee Care </td><td> •Contact Person: Spokesperson Mr. CHEN, Hung Yi E-Mail: ir@cmp.com.tw •Customer Satisfaction Survey (Monthly & Semiannually) •Telephone, Electronic Communications, and Mail (Real-time) </td></tr></table>	Stakeholders	Issues of concern	Communication channels and response methods/frequency	Shareholders & Investors	•Risk management •Information Security Management •Talent Development and Education •Occupational Health and Safety •Supplier Management	•Contact Person: Spokesperson Mr. CHEN, Hung Yi E-Mail: ir@cmp.com.tw •Annual General Meeting (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	•Customer Service •Occupational Health and Safety •Products Services and R&D and Innovation •Employee Care	•Contact Person: Spokesperson Mr. CHEN, Hung Yi E-Mail: ir@cmp.com.tw •Customer Satisfaction Survey (Monthly & Semiannually) •Telephone, Electronic Communications, and Mail (Real-time)	
Stakeholders	Issues of concern	Communication channels and response methods/frequency											
Shareholders & Investors	•Risk management •Information Security Management •Talent Development and Education •Occupational Health and Safety •Supplier Management	•Contact Person: Spokesperson Mr. CHEN, Hung Yi E-Mail: ir@cmp.com.tw •Annual General Meeting (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	•Customer Service •Occupational Health and Safety •Products Services and R&D and Innovation •Employee Care	•Contact Person: Spokesperson Mr. CHEN, Hung Yi E-Mail: ir@cmp.com.tw •Customer Satisfaction Survey (Monthly & Semiannually) •Telephone, Electronic Communications, and Mail (Real-time)											

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	
			•Talent Development and Education •Inspection (Annually)	
			Suppliers •Supplier Management •Products Services and R&D and Innovation •Customer Service •Occupational Health and Safety •Employee Care •Contact Person: Spokesperson Mr. CHEN, Hung Yi 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 •Human Rights and Equality •Information Security Management •Sustainable Development Strategy •Occupational Health and Safety •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)	

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										
			<table><tr><td>Government</td><td> •Talent Development and Education •Waste Management •Legal Compliance and Grievance •Occupational Health and Safety •Energy Management and Emissions </td><td> •Submission of Reports (Monthly) •Material Information (At least twice per month) •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) </td></tr><tr><td>Community Members</td><td> •Community Co-Prosperity •Climate change and carbon management •Waste Management •Risk management •Circular economy </td><td> •Volunteer Activities (Weekly) •Office Visits (1 to 2 times per year) •Activity Participation (2 to 3 times per year) </td></tr><tr><td>Financial Institutions</td><td> •Energy Management and Emissions •Circular economy •Economic Performance •Legal Compliance and Grievance •Risk management </td><td> •Interviews (4 times per year) •Telephone or Electronic Communications (Real-time) </td></tr></table>	Government	•Talent Development and Education •Waste Management •Legal Compliance and Grievance •Occupational Health and Safety •Energy Management and Emissions	•Submission of Reports (Monthly) •Material Information (At least twice per month) •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 •Circular economy	•Volunteer Activities (Weekly) •Office Visits (1 to 2 times per year) •Activity Participation (2 to 3 times per year)	Financial Institutions	•Energy Management and Emissions •Circular economy •Economic Performance •Legal Compliance and Grievance •Risk management	•Interviews (4 times per year) •Telephone or Electronic Communications (Real-time)	
Government	•Talent Development and Education •Waste Management •Legal Compliance and Grievance •Occupational Health and Safety •Energy Management and Emissions	•Submission of Reports (Monthly) •Material Information (At least twice per month) •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 •Circular economy	•Volunteer Activities (Weekly) •Office Visits (1 to 2 times per year) •Activity Participation (2 to 3 times per year)											
Financial Institutions	•Energy Management and Emissions •Circular economy •Economic Performance •Legal Compliance and Grievance •Risk management	•Interviews (4 times per year) •Telephone or Electronic Communications (Real-time)											
VI. Has the Company hired a professional shareholder services agency to handle matters related to the Annual General Meeting?	V		CMP has hired the shareholder services department of KGI Securities Co. Ltd. to handle shareholder services matters.	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	
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 submitted its financial reports for the first, second, and third quarter, as well as monthly reports on its business operations,		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 business conditions.

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	
in advance before the regulatory deadline?				
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 browse and provide feedback. 6、Please refer to Note 2 for more information on the continuing education provided for CMP directors in 2025.	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	
			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 2025. 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.	
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.				

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	

1.CMP's new scores in the 2025 corporate governance evaluation:

No.	Evaluation metrics
1.5	Has the company formulated specific measures to enhance corporate value, submitted them to the board of directors, and disclosed relevant information on the "Corporate Value Enhancement Plan Zone" of the Market Observation Post System (MOPS)?
4.28	Has the company developed an energy management plan and disclosed its implementation status on the company website, in its annual report or sustainability report? [If an energy management system standard such as ISO 50001 or similar is adopted and third-party verification is obtained, one additional point will be awarded.]
4.30	Does the company have an employee training and development plan to enhance employees' career capabilities, and disclose its content and implementation status?
4.32	Does the company have a personal data protection policy, and disclose its contents and implementation status?
4.33	Has the company established relevant consumer or customer protection policies and complaint procedures for issues such as customer health and safety, marketing and labeling of products and services?

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 2025

Name	Training date		Training hours	Organizer	Course title
	Start date	End date			
FENG, Man Ni	2025.02.03	2025.02.03	1.5	CMP internal courses	2025 New Year Work Commencement Lecture - AI Smart Manufacturing and Digital Transformation
	2025.04.09	2025.04.09	5	CMP internal courses	Greenhouse Gas Inventory Internal Auditor Training Course
	2025.05.23	2025.05.23	1	CMP internal courses	Prompt Engineering: Using ChatGPT from 0 to 1
	2025.06.06	2025.06.06	3	Taiwan Institute of Directors	Cryptocurrency Tax Issues and Potential Risks
	2025.06.09	2025.06.09	3	Taipei Bar Association	Latest Developments in Corporate Governance and the Responsibilities of Directors, Supervisors, and Managers
	2025.07.29	2025.07.29	3	Taipei Bar Association	Corporate Governance and Risk Management
	2025.08.14	2025.08.14	2	Lee and Li Foundation	Corporate Governance in the AI Era
	2025.10.27	2025.10.27	3	Taipei Bar Association	Corporate Governance of Related-Party Transactions and Material Transactions
	2025.12.10	2025.12.10	3	Taipei Bar Association	"2025 Corporate Governance Forum: Corporate Governance in a Changing World" Seminar
	2025.12.24	2025.12.24	4	CMP internal courses	Latest Labor Law Risk Prevention Measures for Business Managers

Note 2: Participation of CMPs Board of Directors in continuing education in 2025

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
Chairperson/ Corporate Director Representative	LIN, Ting Fung	2025.06.04	2025.06.04	3	Taiwan Institute of Directors	Benchmark Actions in the Co- governance Era
		2025.08.13	2025.08.13	3	Taiwan Institute of Directors	Human-Driven Future: Participatory Culture and Practices in Corporate Transformation
Corporate Director Representative	CHENG, Wu Cheh	2025.04.10	2025.04.10	3	Securities & Futures Institute	Post-US Election Outlook for US- China Economic Relations and Industrial Development in Taiwan
		2025.04.18	2025.04.18	3	Taiwan Corporate Governance Association	Corporate Innovation Growth and Angel Investment
		2025.06.13	2025.06.13	3	Taiwan Corporate Governance Association	Trump 2.0: Corporate Response Strategies for Global Tax Reform and Supply Chain Restructuring
Director	TSAO, Ming Hong	2025.08.20	2025.08.20	3	Securities & Futures Institute	Operating Strategies and Outlook of Taiwanese PMI Manufacturers for the Second Half of the Year under Trump's Reciprocal Tariffs
		2025.11.28	2025.11.28	3	Taiwan Corporate Governance Association	Strengthening Organizational Resilience with a Dual-axis Transformation: AI Governance and Sustainable Governance
Director	WU, Shu Chuan	2025.10.23	2025.10.23	3	Securities & Futures Institute	Creating a Diverse and Inclusive Organizational Environment: The Necessity of Promoting DEI and Enhancing Leadership in the Context of Workplace Bullying Incidents
		2025.11.06	2025.11.06	3	Securities & Futures Institute	ESG Assessment Indicators and Practical Response Strategies
Director	HO, Pei Fen	2025.10.28	2025.10.28	3	Chung-Hua Institution for Economic Research	Industrial Digital Transformation Case Studies
		2025.11.20	2025.11.20	3	Chung-Hua Institution for Economic Research	Domestic and International Development of Carbon Pricing Mechanisms
Director	HO, Cheng Yu,	2025.10.15	2025.10.15	3	Securities & Futures Institute	Business Mergers and Case Studies
		2025.12.03	2025.12.03	3	Taiwan Corporate Governance Association	Global Trend Analysis - Risks and Opportunities

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
Independent Director	LIN, Jung Chuen	2025.03.14	2025.03.14	3	Securities & Futures Institute	Global and Taiwan Economic Outlook 2025
		2025.07.09	2025.07.09	6	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit
		2025.10.03	2025.10.03	3	Taiwan Academy of Banking and Finance	Corporate Governance Forum
		2025.11.06	2025.11.06	3	Taiwan Corporate Governance Association	Insider Trading Regulations and Case Studies
Independent Director	LIN, Chien Yuan	2025.04.10	2025.04.10	3	Securities & Futures Institute	Post-US Election Outlook for US-China Economic Relations and Industrial Development in Taiwan
		2025.04.29	2025.04.29	3	Taiwan Corporate Governance Association	Brief Analysis of the Current Workplace Sexual Harassment and Bullying Prevention and Practical Case Studies
Independent Director	WU, Yu Hsueh	2025.04.23	2025.04.23	1	Taiwan Corporate Governance Association	Management Accounting and ESG Innovation
		2025.05.08	2025.05.08	3	Chinese National Association of Industry and Commerce	Brand Media Management and Crisis Public Relations
		2025.09.01	2025.09.01	3	Taiwan Corporate Governance Association	Development Seminar on the Latest Corporate Governance Practices
		2025.10.21	2025.10.21	3	Taiwan Independent Director Association	Supervisory Trends in Anti-Money Laundering and Counter-Terrorism Financing and Prevention of Financial Crimes
		2025.10.31	2025.10.31	1	Taiwan Corporate Governance Association	ESG Development Roadmap and Strategies for Capital Markets
		2025.11.19	2025.11.19	3	Taiwan Independent Director Association	Fair Customer Treatment and Friendly Financial Services–Enhanced Responsibility of Financial Institutions to Consumers

Note 3: Continuing education and training courses on corporate governance attended by CMP managers in 2025: 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 2025 and Continuing Education Provided for the CMP Directors in 2025.

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
President	MAI, Sheng Wei	2025.07.29	2025.07.29	6.5	Commonwealth Magazine	2025 CommonWealth Magazine CWS Global Management Summit
		2025.09.03	2025.09.03	5.5	Manager Today Magazine, School of Business Next Media	2025 Future Managers Annual Meeting: AI-Driven New Management Unlocking Application Scenarios
		2025.10.17	2026.01.12	35	School of Professional Education and Continuing Education, National Taiwan University	Business Competition Strategies in the Age of Artificial Intelligence
President	LIN, Ching Yi	2025.06.19	2025.06.19	2.5	Chiayi County Government	New Era of the Drone Industry
		2025.07.31	2025.07.31	3	Small and Medium Enterprise and Startup Administration, Ministry of Economic Affairs	Practical Applications of AI in Manufacturing
		2025.09.23	2025.09.23	4	Good Family Network	Creating a Sustainable Future with AI
Senior Assistant Vice President, Corporate Sustainability Office	CHEN, Hung Yi	2025.02.03	2025.02.03	1.5	CMP internal courses	2025 New Year Work Commencement Lecture - AI Smart Manufacturing and Digital Transformation
		2025.04.09	2025.04.09	5	CMP internal courses	Greenhouse Gas Inventory Internal Auditor Training Course
		2025.05.23	2025.05.23	1	CMP internal courses	Prompt Engineering: Using ChatGPT from 0 to 1
		2025.06.03	2025.06.03	1.5	CMP internal courses	2025 H1 General Legal Education Course (CMP Group)
		2025.06.24	2025.06.24	3	Taiwan Investor Relations Institute (TIRI)	Global Sustainable Value Chain Forum: Supply Chain Net Zero Strategies and Practices
		2025.06.27	2025.06.27	2	China Productivity Center	Seminar on Low-Carbon Transformation and Carbon Inventory for the Manufacturing Industry
		2025.10.03	2025.10.03	2.75	Securities and Futures Institute	2025 Seminar on Prevention of Insider Trading
		2025.10.13	2025.10.13	2.5	Business Weekly	Winning with Resilience/Value Co-creation - A New Landscape

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
						for ESG Transformation
		2025.10.31	2025.10.31	3.5	Yuanta Securities Co., Ltd.	Corporate Governance and Sustainability Disclosure Seminar in Q4 2025
		2025.11.03	2025.11.03	3.5	Taipei Exchange	2025 Greenhouse Gas Inventory Practical Training
		2025.11.05	2025.11.05	6.5	China Productivity Center	2025 China Productivity Center 70th Anniversary Forum - "Growth, Shared Prosperity, Trustworthy CPC"
		2025.12.08	2025.12.08	2	CMP internal courses	2025 CMP Group Conference for Sharing Financial and Accounting Information Part 4
		2025.12.18	2025.12.18	1.5	CMP internal courses	N8N Beginner's Guide - Flow Magic You Can Create Even If You Can't Write Programs
		2025.12.24	2025.12.24	4	CMP internal courses	Latest Labor Law Risk Prevention Measures for Business Managers
Special Assistant to the Chairperson	CHUNG, Kun Nan	2025.05.23	2025.05.23	1	CMP internal courses	Prompt Engineering: Using ChatGPT from 0 to 1
		2025.05.27	2025.05.27	1	CMP internal courses	Prevention of Illegal Infringement for Supervisors
		2025.12.24	2025.12.24	4	CMP internal courses	Latest Labor Law Risk Prevention Measures for Business Managers
Assistant Vice President, Metal Manufacturing Division	TSAO, Li Jen	2025.01.23	2025.01.23	1.5	CMP internal courses	Energy Management
		2025.02.03	2025.02.03	1.5	CMP internal courses	2025 New Year Work Commencement Lecture - AI Smart Manufacturing and Digital Transformation
		2025.05.23	2025.05.23	1	CMP internal courses	Prompt Engineering: Using ChatGPT from 0 to 1
		2025.05.27	2025.05.27	1	CMP internal courses	Prevention of Illegal Infringement for Supervisors
		2025.06.13	2025.06.13	1	CMP internal courses	Safety and Health Committee - Illegal Infringement Training
		2025.12.24	2025.12.24	4	CMP internal courses	Latest Labor Law Risk Prevention Measures for Business Managers

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
Assistant Vice President, Strategic Intelligence Technology Division	LEE, Teng Hsu	2025.02.03	2025.02.03	1.5	CMP internal courses	2025 New Year Work Commencement Lecture - AI Smart Manufacturing and Digital Transformation
		2025.08.01	2025.08.01	5	CMP internal courses	Information Security Case Studies 2025
		2025.12.24	2025.12.24	4	CMP internal courses	Latest Labor Law Risk Prevention Measures for Business Managers
Assistant Vice President, Head Office	HE, Shih Kang	2025.02.03	2025.02.03	1.5	CMP internal courses	2025 New Year Work Commencement Lecture - AI Smart Manufacturing and Digital Transformation
		2025.05.23	2025.05.23	2	CMP internal courses	2025 Overall Compensation Market Survey Overview
		2025.05.23	2025.05.23	1	CMP internal courses	Prompt Engineering: Using ChatGPT from 0 to 1
		2025.06.03	2025.06.03	1.5	CMP internal courses	2025 H1 General Legal Education Course (CMP Group)
		2025.09.03	2025.09.03	8	Manager Today Magazine, School of Business Next Media	2025 Future Managers Annual Meeting: AI-Driven New Management Unlocking Application Scenarios
Assistant Vice President, Accounting Department of the Head Office	WANG, Pei Chang	2025.02.03	2025.02.03	1.5	CMP internal courses	2025 New Year Work Commencement Lecture - AI Smart Manufacturing and Digital Transformation
		2025.05.23	2025.05.23	1	CMP internal courses	Prompt Engineering: Using ChatGPT from 0 to 1
		2025.09.03	2025.09.03	8	Manager Today Magazine, School of Business Next Media	2025 Future Managers Annual Meeting: AI-Driven New Management Unlocking Application Scenarios
		2025.11.14	2025.11.14	5	M-Power Information Co., Ltd.	2025 CFO Networking Event: Sustainability Information Disclosure Trends and Challenges
		2025.11.20	2025.11.20	12	Accounting Research and Development Foundation	Continuing Education for Accounting Managers
		2025.12.08	2025.12.08	2	CMP internal courses	2025 CMP Group Conference for Sharing Financial and Accounting Information Part 4

Title	Name	Training date		Training hours	Organizer	Course title
		Start date	Start date			
		2025.12.24	2025.12.24	4	CMP internal courses	Latest Labor Law Risk Prevention Measures for Business Managers
Assistant Vice President, Lifestyle Innovation Division	CHANG, Huai An	2025.05.23	2025.05.23	1	CMP internal courses	Prompt Engineering: Using ChatGPT from 0 to 1
		2025.12.24	2025.12.24	4	CMP internal courses	Latest Labor Law Risk Prevention Measures for Business Managers

(IV) The operation status of the Remuneration Committee:

1、Information on Remuneration Committee members

April 25, 2026

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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 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.	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.	
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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 2025. 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 2025, 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	2025.01.15	Proposal 1: Proposal on review of CMP's 2024 managers' year-end and performance bonuses.	Approved by all committee members	-
Second Remuneration Committee meeting	2025.03.06	Proposal 1: Proposal on planned 2024 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 2: Proposal on 2024 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	2025.08.11	Proposal 1: Proposal on CMP manager and employee remuneration allocated for 2024.	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	V		The CMP Group upholds itself to the business philosophy of "Diligence, Integrity, Honesty, Beauty,	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	
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?			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 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	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			Force has reported to the Board of Directors on May 5, 2025 and December 23, 2025, 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 2025.	
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 times. Internally, the Audit Office (AO) monitors over the internal control implementation and is supervised by the independent directors. External risks are	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	
			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 2025 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, 2026 to January 10, 2029. Led by the top management, an Environmental Protection, Health, and Safety Committee has been established within each factory and is comprised of personnel from production, administrative and environment safety	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	
			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 2025, 94.24% 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 recycled as foundry returns and adding other auxiliary materials to the old sand can be reused. Through the joint effort with suppliers	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	
			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 6.79% 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 available to mitigate the potential risk of personal safety, factory equipment damage and shutdown when extreme climates	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	
			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 processes, to comply with laws and regulations, to meet social expectations, and to align with future	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			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 seasonal factors: (1) Replace energy-consuming	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			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, 2025 to 14 December, 2028). (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 emissions, water consumption,	V		(IV) The greenhouse gas emissions, water usage, total waste produced, and management policies of the CMP Metal Manufacturing	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	
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?			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 2025, total annual GHG emissions amounted to 190,663 metric tons Co₂e, an increase of 0.96% compared to the 188,857 metric tons Co₂e emitted in 2024. Among these emissions, approximately 3,903 metric tons of CO₂e were Scope One emissions, accounting for 2% of all emissions, and 98% from Scope two emission equivalent to approximately 186,760 metric tons of CO₂e. The total GHG emissions intensity in 2025 decreased by 38.02% compared with the baseline year of 2015. 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>2024</th> <th>2025</th> </tr> <tr> <td>Scope 1</td> <td>3,576</td> <td>3,903</td> </tr> <tr> <td>Scope 2</td> <td>185,281</td> <td>186,760</td> </tr> <tr> <td>Total greenhouse gases</td> <td>188,857</td> <td>190,663</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 important part of environmental and energy	Type	2024	2025	Scope 1	3,576	3,903	Scope 2	185,281	186,760	Total greenhouse gases	188,857	190,663	
Type	2024	2025														
Scope 1	3,576	3,903														
Scope 2	185,281	186,760														
Total greenhouse gases	188,857	190,663														

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			resource management. Water consumption in 2025 was 442,050M³, and 401,774 M³ in 2024. 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 2025, 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 2025, there was no waste shipped offshore. Total waste was 92,614 tons in 2025, an increase of 7.41% from the 86,226 tons in 2024. With the joint efforts with suppliers and research institutes,	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation												
	Yes	No	Brief description													
			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 6.79% were refined into the reclaimed sand as much as possible for reuse in the production. In 2025, the recovery rate of non-hazardous waste was 42.10% with a reuse rate of 57.75%. The rate of non-recoverable and non-reusable waste declined to 0.15%. 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>2024</th><th>2025</th></tr><tr><td>Non-hazardous waste</td><td>85,909</td><td>92,342</td></tr><tr><td>Hazardous waste</td><td>317</td><td>272</td></tr><tr><td>Total waste</td><td>86,226</td><td>92,614</td></tr></table>	Type	2024	2025	Non-hazardous waste	85,909	92,342	Hazardous waste	317	272	Total waste	86,226	92,614	
Type	2024	2025														
Non-hazardous waste	85,909	92,342														
Hazardous waste	317	272														
Total waste	86,226	92,614														
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	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	
			were no violations of human rights, forced labor, or child labor practices in 2025. 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. In 2025, no incidents of workplace sexual harassment complaints were received. A total of 3 digital advocacy courses and 10 physical training sessions on workplace equality and sexual harassment prevention were conducted during the year, with total employee training hours reaching 440.05 hours.	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation																															
	Yes	No	Brief description																																
			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>72.96%</td><td>100%</td></tr><tr><td>Foreign national</td><td>26.06%</td><td>-</td></tr><tr><td>Indigenous person</td><td>0.98%</td><td>-</td></tr></table> Note: Statistics are based on the number of employees as of December 31, 2025. 2. Proportion of female employees <table><tr><th>Metrics</th><th>Percentage</th></tr><tr><td>Proportion of all female employees</td><td>29.70%</td></tr><tr><td>Proportion of all female managerial employees</td><td>28.00%</td></tr><tr><td>Proportion of all female entry-level managers (below manager rank)</td><td>28.13%</td></tr><tr><td>Proportion of all female senior managers (Manager rank or higher)</td><td>27.78%</td></tr></table> Note: Statistics are based on the number of employees as of December 31, 2025. 3. Male-to-female ratio <table><tr><th>Gender</th><th>Number of persons</th><th>Percentage</th></tr><tr><td>Male</td><td>213</td><td>70.30%</td></tr><tr><td>Female</td><td>90</td><td>29.70%</td></tr></table> To maintain the physical and mental health of our employees, the Company has established a health check management system and provides an annual health check quota to promote self-	Type	Percentage % of all employees	Percentage % of all managers	Republic of China national	72.96%	100%	Foreign national	26.06%	-	Indigenous person	0.98%	-	Metrics	Percentage	Proportion of all female employees	29.70%	Proportion of all female managerial employees	28.00%	Proportion of all female entry-level managers (below manager rank)	28.13%	Proportion of all female senior managers (Manager rank or higher)	27.78%	Gender	Number of persons	Percentage	Male	213	70.30%	Female	90	29.70%	
Type	Percentage % of all employees	Percentage % of all managers																																	
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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 management and enhance employee well-being. Due to the special environment of the factory, the occupational safety and health unit is responsible for carrying out special health checks. In addition, employees are provided with six sessions of free psychological counseling per year, ensuring that colleagues receive the best care for their physical and mental health. We received the "National Occupational Safety and Health Award" in 2025. We value employee diversity, develop job openings suitable for people with disabilities, and employ people with disabilities, including one person with severe disabilities and two people with mild disabilities (accounting for 0.99% of the total number of employees), to create a friendly and inclusive workplace and support stable employment. We also respect the cultural customs of indigenous employees, and no violations of their right to work or human rights have occurred since 2025	
(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.	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	
			3. In order to provide comprehensive care for our employees, CMP has established employee care rules, which provide supportive measures such as high marriage benefits, childcare allowances, bereavement payments, and emergency support funds. Furthermore, we provide paid family care leave that is superior to regulatory requirements. 4. Based on our data as of December 31, 2025, the ratio of male to female employees at CMP was 2.37:1. The male to female gender ratio for managerial employees was 2.57:1. 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-	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			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' (Distinction). This certification is valid for three years, effective from September 1, 2024 through August 30, 2027. We are dedicated to providing a child-friendly environment and fulfilling 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. °	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation									
	Yes	No	Brief description										
			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 regulations. (1) Remuneration equality metrics: <table><tr><td></td><td>Male</td><td>Female</td></tr><tr><td>Managers</td><td>1.43</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		Male	Female	Managers	1.43	1	Non-Managers	1.1	1	
	Male	Female											
Managers	1.43	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	
			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 salary policies. (1) Employee Remuneration: In order to reward employees for their contributions and pursuant to Article 27-1 of the CMP Articles of Incorporation, an amount is allocated for employee remuneration based on the Company's annual profit. Should the Company make a profit for the year, at least 2.5% of such profit shall be allocated as employee remuneration (no less than 30% of such employee compensation shall be distributed to entry-level employees). A set of 'Employee Remuneration Distribution Regulations' has also been separately established to govern the process. (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	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			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. (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. (4) The Borad of Directors resolved on March 12, 2026, to allocated 2.8% of the 2025 profits as employee remuneration in accordance with the Article 27-1 of the CMP Articles of Incorporation. Out of this allocated amount, a minimum of 30% is planned to be distributed to entry-level employees. Under this framework, the actual distributed amount will be determined based on the results of 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	
			Company's mid-year performance evaluations. 11. Please refer to Chapter IV Operating Overview, Section V Labor / Management Relations in this Annual Report for an explanation of the measures for employee welfare, retirement plans, and the implementation of these measures.	
(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 2025, 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-	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	
			inspections. (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. 1,539.39 hours of occupational safety education and training in 2025. (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	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			medical attentions. (11) Working with professional medical 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. To prevent illegal infringements and sexual harassment, CMP has established a human rights policy that complies with the labor and employment laws at the location of operations. CMP Group treats each employee equally and fairly and is against any form of discrimination due to gender, ethnicity, nationality, age, or	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			religious beliefs. Moreover, forced labor and child labor employment are both prohibited. CMP Group has established the "Regulations for the Prevention of Sexual Harassment, Complaints, and Disciplinary Measures in the Workplace," which are applicable to all CMP Group employees, contracted laborers, and job applicants, to provide a safe and secure environment. A dedicated hotline and a designated mailbox for sexual harassment complaints have been established, and the complaints are sent to and handled by the HR & Administration Department of the Head Office. To ensure the privacy of the reporting party, cases are handled confidentially by the Sexual Harassment Complaint Committee. On the other hand, the committee shall consist of no less than 50% female members in accordance with the relevant rules. In 2025, CMP group conducted 1,840.48 hours of education and training on human rights and labor rights. It is hoped that through continued education and training, employees can enhance their awareness of these issues. 3. Regarding fire prevention, we provided training for self-defense firefighting team members on June 27, 2025 in accordance with the prevention and management measures in the fire protection plan to strengthen	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			employees' disaster prevention awareness and reduce disaster risks. No fire accidents occurred in 2025. The risks identified by the Metal Manufacturing Division of CMP Group Corporation included: During production and 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.	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			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 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. 4. The Metal Manufacturing Division of CMP Group has obtained the following occupational safety certificates: (1) ISO 45001 : 2018 (Valid from December 26, 2025 to December 23, 2028)	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			(2) CNS 45001 : 2018 (Valid from December 26, 2025 to December 22, 2028)	
(IV) Has the Company established an effective career development and training program for employees?	V		(IV) CMP regards employee learning and career development as key priorities of human resources development. By aligning corporate operations with competency gap analysis, we develop annual training themes 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, online training platforms, on-the-job degree programs and government industrial talent training programs, we have promoted employee education across the organization and improved the competitiveness of each employee. The training for new employees focuses on helping them learn about the company culture, systems, and basic functions. Professional courses focus on enhancing employees' professional skills and functional development. The management courses focus on developing the management and leadership skills of managers at all levels. General education courses cover common workplace knowledge and related topics. The target audience for the courses is set according to the course plan, 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	
			courses with the broadest reach cover managers and employees from all companies in the Group. Please refer to Chapter IV Operating Overview, Section V Labor / Management Relations in this Annual Report for an explanation of the education and training topics, and how education and training have been implemented. In order to comply with the Company's sustainable management policy, the Company has organized compulsory courses since 2021. They cover industry expertise, finance, accounting, digital technology, human resources, and management. In 2025, a total of 146 internal in-person training sessions were held, with a total of 589 hours and 2,607 participants. Among them, 69 courses were conducted by internal instructors totaling 148.5 hours. We maintained the results of internal instructor training in 2024 and facilitated sustainable talent development and knowledge transfer. The Company also implemented an internal lecturer incentive system and distributed a total of NTD 147,500 in lecturer bonuses to encourage knowledge sharing and experience transfer and implement the Company's corporate ideal of "learning and sharing". In addition, a total of 187 external training	

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			sessions were conducted in 2025, with a total of 1,775 training hours and 239 participants. We uploaded 73 courses to the internal online learning platform, totaling 36.74 hours and 325 views.	
(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 2025, 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	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	
			Sustainability Report for the year and the ESG section on the CMP website.	
(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 2025, a total of 197 existing suppliers were evaluated. Among these suppliers, 2 failed to reduce production consumption, failing the evaluation. We have disqualified them as suppliers, 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	
			have temporarily suspended our business relationship with them. Another 174 new manufacturers passed the evaluation, obtaining supplier qualifications. Additionally, by the end of 2025, 2,420 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 2025 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.				

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
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.				
(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 2025, NTD 323,000 was donated. Cumulatively, a total of 2,894 people had participated in the program and donated almost NTD 2.94 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 [Hsinchu County, Taiwan] - Assistance in cleaning the environment.				
©Suzhou CMS Machinery Co., Ltd. (CMS) [Suzhou, China] - Outreach and appreciation visits to the community and fire department personnel and donations of supplies.				
©CMP PUJEN Foundation for Arts and Culture[Taipei City, Taiwan] - Adopt the green space behind the Forestry Division Dormitories on Jinshan South Road in Taipei City, performing regular tree pruning and environmental maintenance for the green area to maintain a friendly and mutually beneficial relationship with neighboring residents.				
(IV) Elderly Care:				

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
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 the end of the year and caring for the elderly in the community. ©Suzhou CMS Machinery Co., Ltd. (CMS) [Suzhou, China] - Participation in volunteer service for Yiyang Old Age Apartment. ©CMW (Tianjin) Industry Co., Ltd. (CMW) - [Tianjin, China] - Extending holiday greetings at Taida International Nursing Home on the Double Ninth Festival. (V) 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 28 schools, with the longest-running collaboration having run for 15 years. In 2025, we provided 185 internship opportunities. Across all past years, we had provided 2,098 internship opportunities in total, and 164 of these interns remain employed by the Group today. (VI) 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 2025, CMP donated a total of NT\$12.15 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 2025:				

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	
Calligraphy Greenway	Projects	January - December	Satoyama 12 Public Art Project - 2025 "Imagosnake"		Support Taichung art creators, promote “satoyama” issues through installation arts, and enhance public awareness of animal species conservation. Against the backdrop of blue sky and tree shadows, the hidden Satoyama snake made its appearance: "Snake Feeding Live Show". The winding, mirror-polished steel pipes reflect the surrounding landscape, symbolizing the Taiwan Leopard Snake's natural camouflage and its seamless integration into its native habitat. The piece serves as both a sculpture and an inviting landscape seat, striking up a lively conversation with the flowing architecture of the CMP INSPIRATION.	
		June - September	2025 CMP INSPIRATION Children's Education Project		We invited 130 students from Chung Cheng Elementary School to the summer exhibition at the CMP INSPIRATION. We invited them to experience the exhibition with their bodies through a special guided tour.	
	Exhibition	January - December	CMP INSPIRATION - Public Architecture / Furniture		The green roof, which has an urban ecological function, provides a relaxing space for the public, greatly narrowing	

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 distance between the public and art. The indoor interactive installations that extend the architectural lines help visitors learn about the museum's history, architecture, and key features. The total number of visitors to the museum in 2025 exceeded 120,000.
		January - March		《Outline in between》 Opening of the CMP INSPIRATION - Inaugural Special Exhibition "Outline in Between"	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. More than 60,000 people have visited the Museum.
		June - October		Opening of the CMP INSPIRATION - Summer Exhibition "Net & String Taichung"	We introduced works by the Vienna-based design studio Numen / For Use with the aim of "creating a space within a space" within the museum and providing visitors with a unique interactive experience of "walking into the artwork." The total number of visitors exceeded 30,000.
Calligraphy Greenway	Exhibition	November - December		CMP INSPIRATION - Winter Exhibition: "Input > Unknown"	CMP INSPIRATION 2025 Winter Exhibition CMP INSPIRATION invited WHYIXD, a cross-disciplinary art group from

Promotion items			Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
			Yes	No	
	Forums	April, August, December	Urban Forest Promotion Project - 0KM Mountain Club		A "Mountain Club" lecture is held at regular intervals at the 0KM, 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	January - May	Urban Forest Promotion Project -Building F - Forestry and Nature Conservation Agency Tender: Hike and Seek: Mountains to Sea National Greenway – Mountains to Sea Greenway Multidisciplinary Creation Exhibition		Start from the perspective of an artist to connect the natural culture and artistic life along the Mountains to Sea Greenway. The natural and ecological features of the Greenway are displayed through the works created by artists. The experience and exploration provided by the exhibition strengthen the relationship between the public and the creation, and arouse the audience's understanding and interest in the cultural path of the Mountains to Sea Greenway. Admission was free throughout the exhibition, which attracted over 12,000 visitors.
	Curation	January - December	Urban Forest Promotion Project -Building E - Forestry and Nature Conservation		Leveraging Taiwan's sustainable forests, forestry education, and sustainable economy, it presents the rediscovery of

Promotion items	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and reasons for deviation
	Yes	No	Brief description	
			Agency Tender: [Wood ⁿ : Endless Possibilities] 2025 Domestic Materials Promotion and Exhibition Hall Optimization Operation Project	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. In 2025, we introduced 9 groups of professionals, and the exhibition received nearly 30,000 visitors.

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 2025, 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 tools and processes to implement comprehensive

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.	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 2025 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 thus assessed the financial impact of climate disasters on

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).	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 2025 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 2025 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 is currently not applicable. At this stage, we have

Item	Implementation
	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	2024	2025	Information coverage scope	
Scope 1 (Metric tons CO ₂ e)	3,576	3,903	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)	185,281	186,760		
Total greenhouse gases (Metric tons CO ₂ e)	188,857	190,663		
Intensity (Metric tons CO ₂ e/million NTD)	22.57	22.95		

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	2024	2025	
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:

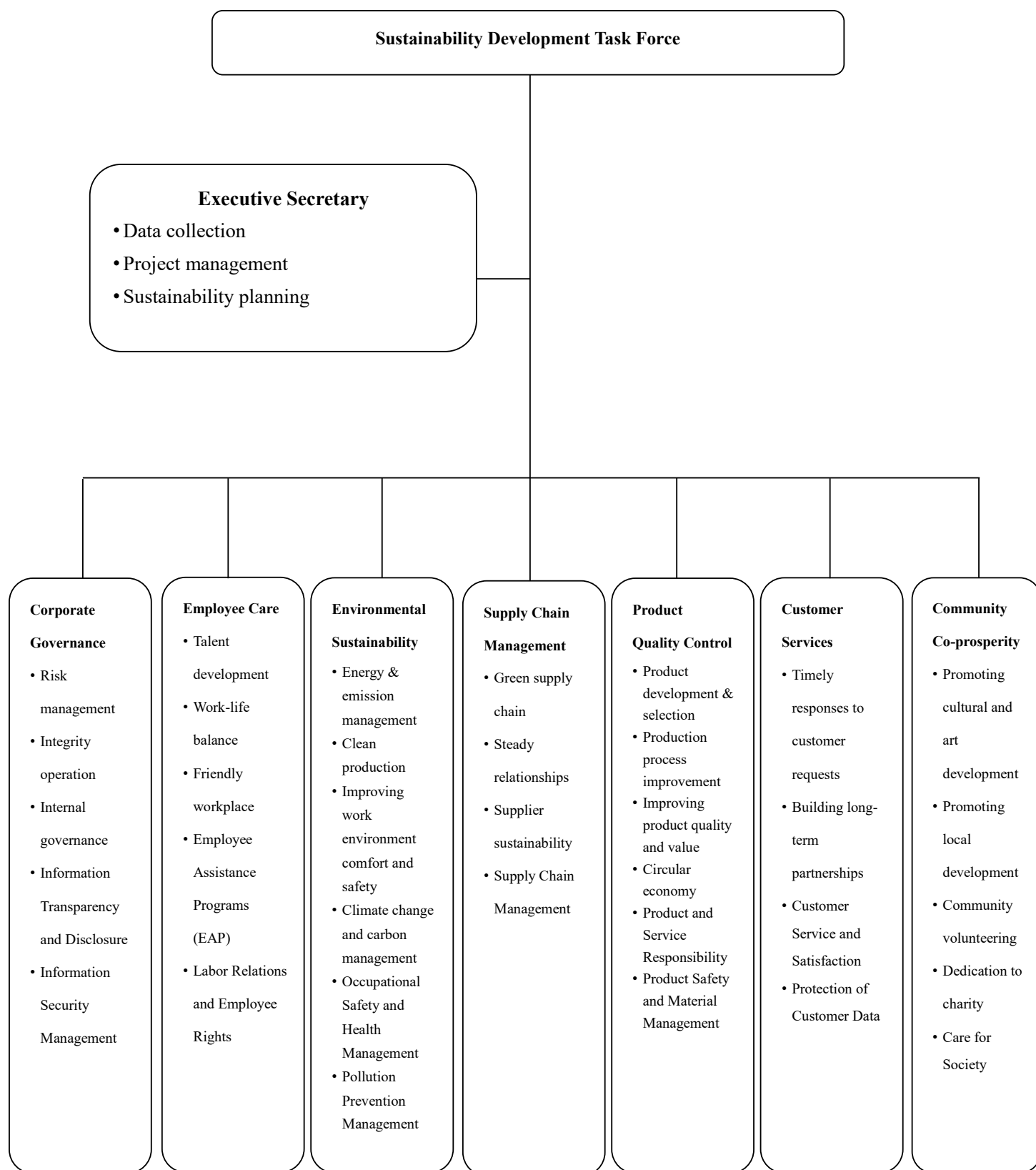
Short-term: Implement an energy-conservation management system to improve equipment utilization rates and optimize material utilization, environmental management, and certification procedures.

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 2025:

In 2025, the total annual GHG emission amount was 190,663 metric tons CO₂e, including 2% from Scope 1 emission equivalent to approximately 3,903 metric tons CO₂e, and 98% from Scope 2 emission equivalent to approximately 186,760 metric tons of CO₂e. The total GHG emissions intensity in 2025 decreased by 38.02% 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 2025

	Short-term goals 2025	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 2025	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) The Company is dedicated to implementing institutionalized integrity governance and conducts regular education and training sessions every year. In 2025, we provided internal training and education on ethical corporate management topics for all employees (including courses on the Guidelines for the Adoption of Codes of Ethical Conduct and	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	
			Procedures for Ethical Management and Guidelines for Conduct), totaling 3 hours, with 57 participants completing the training as we continuously enhance the Company's culture of integrity.	
III. Implementation status of the Company's reporting system				
(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:	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	
			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 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	

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	
			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 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.	

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	
			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 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	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	
			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 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	

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	
			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 confidential. CMP also pledges that whistleblowers shall be protected from improper treatment or retaliation as a result of making a report.	No deviations
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	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	
			the website.	
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. 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				

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	
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 12, 2026

CMP declares the following Statement on our internal control system in 2025, 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, 2025 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 12, 2026, 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	2025.06.17	Matters for ratification: I. Ratify CMP's 2024 financial statements. II. Ratification of CMP's 2024 dividend distribution proposal. Matters for discussion: Amendments to the Company's Articles of Incorporation.	1. The dividend distribution proposal for 2024 was approved by the 2025 CMP Annual General Meeting. The proposal distributed cash dividends of NTD 729,361,890, 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 NTD 1.75 per share was adjusted to NTD 1.73372654 per share. The chairperson has designated July 22, 2025 as the ex-dividend trading day, July 28, 2025 as the record date, and August 14, 2025 as the dividend distribution date. 2. The registration of the amendment to the Company's Articles of Incorporation was approved by the Ministry of Economic Affairs on July 21, 2025.

Key resolutions of the Board of Directors:

No.	Meeting date (Iteration)	Important resolutions
1	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.
2	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 2024 Annual Business Report, financial report, 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

No.	Meeting date (Iteration)	Important resolutions
		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 to set the record date for capital increase and change of registration regarding convertible corporate bonds. (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. (XV) Proposal: Proposal for discussion on CMP's plan to appoint a corporate director to serve as a director or as a candidate for the election of directors of a subsidiary. (XVI) Proposal: The Company has submitted a proposal for resolution on the sale of the Taichung Phase II (CMP Midtown) real estate to a related party. (XVII) Proposal: Proposal for resolution on promotion of an assistant vice president of CMP.
3	2025.05.05 (Third BOD meeting in 2025)	(I) Proposal: Proposal for discussion on the CMP's consolidated financial statement for the first quarter of 2025. (II) Proposal: Proposal for resolution on renewal of line of credit for CMP. (III) Proposal: Proposal for resolution on use of dividends for loans for CMP. (IV) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to Sunflower Investment Co., Ltd. (V) Proposal: Proposal for resolution on amendment to CMP's Articles of Incorporation. (VI) Proposal: Proposal for resolution on the adjustment of the Company's organizational structure. (VII) Proposal: Proposal for ratification of CMP's plan to appoint a corporate director to serve as a director for a joint venture.
4	2025.06.17 (Fourth BOD meeting in 2025)	(I) Proposal: Proposal for discussion on the CMP's first share buyback and transfer to employees in 2025. (II) Proposal: Proposal for discussion on CMP's plan to appoint a corporate director as a candidate for the election of directors of a subsidiary.
5	2025.08.13 (Fifth BOD meeting in 2025)	(I) Proposal: Proposal for discussion on the CMP's consolidated financial statement for the second quarter of 2025. (II) Proposal: Request for discussion of the Company's 2024 Sustainability Report.

No.	Meeting date (Iteration)	Important resolutions
		(III) Proposal: Proposal for resolution on renewal of line of credit for CMP. (IV) Proposal: Proposal for resolution on the explanation for the use of dividends for loans for CMP. (V) Proposal: Proposal for CMP's plan to provide an endorsement guarantee to Taichung CMP Hospitality Management Consulting Co., Ltd. (VI) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to Shangrila Tourism Co., Ltd. (VII) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to CMAAN Health Co., Ltd., based on our shareholding ratio. (VIII) Proposal: Proposal for resolution on CMP manager and employee remuneration allocated for 2024. (IX) Proposal: Proposal for discussion on CMP's plan to appoint corporate representatives to serve as a director and supervisor for a subsidiary.
6	2025.09.18 (Sixth BOD meeting in 2025)	(I) Proposal: Proposal for resolution on the sale of the plot of land in Houlongzi owned by the Company.
7	2025.11.13 (Seventh BOD meeting in 2025)	(I) Proposal: Proposal for discussion on the CMP's consolidated financial statement for the third quarter of 2025. (II) Proposal: Proposal for resolution on renewal of line of credit and additional loans for CMP. (III) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to The Splendor Hospitality International Co., Ltd. (IV) Proposal: Proposal for resolution on the CMP's proposed audit plans for 2026. (V) Proposal: Proposal for the resolution to amend the internal control system and Internal Audit Implementation Rules for the 'Payroll Cycle—Salary Determination and Payment Operations' and the newly added 'Other Management Matters—Sustainability Information Management Operations'. (VI) Proposal: Proposal for ratification of CMP's plan to appoint corporate representatives to serve as a director and supervisor for the subsidiary CMP Intelligence Technology Co., Ltd.
8	2025.12.23 (Eighth BOD meeting in 2025)	(I) Proposal: Proposal for resolution on renewal of line of credit and additional loans for CMP. (II) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to Sunflower Investment Co., Ltd. (III) Proposal: Proposal for CMP's plan to provide an endorsement guarantee to Taichung CMP Hospitality Management Consulting Co., Ltd. (IV) Proposal: Proposal for discussion on CMP's plan to donate to the CMP PUJEN Foundation for Arts and Culture. (V) Proposal: The Company has submitted a proposal for resolution on the sale of the Taichung Phase II (CMP Midtown) real estate to a related party. (VI) Proposal: Proposal for discussion on CMP's Budget Plan for 2026.

No.	Meeting date (Iteration)	Important resolutions
9	2026.03.12 (First BOD meeting in 2026)	(I) Proposal: Proposal for discussion of the 2025 distribution of employees and directors' remuneration. (II) Proposal: Proposal for discussion on submitted drafts of CMP's 2025 Annual Business Report, financial report, and independent auditor's report. (III) Proposal: Proposal for resolution on CMP's 2025 dividend distribution proposal. (IV) Proposal: Proposal for discussion of CMP's appointment of a CPA for 2026 (V) Proposal: Proposal for discussion on the non-assurance services provided by CPA firms hired by CMP in 2026. (VI) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to The Splendor Hospitality International Co., Ltd. (VII) Proposal: Proposal for resolution on CMP's plan to provide an endorsement guarantee to The Hotel National Company Limited. (VIII) Proposal: Proposal for resolution on renewal of line of credit and additional loans for CMP. (IX) Proposal: Proposal for the definition of the Company's entry-level employees. (X) Proposal: Proposal for discussion on the Company's 2025 Statement on Internal Control. (XI) Proposal: Proposal for discussion on new elections for CMP directors. (XII) Proposal: Proposal for discussion on removal of non-compete clauses for directors. (XIII) Proposal: Proposal for resolution on the time, venue, and agenda for the 2026 CMP Annual General Meeting. (XIV) Proposal: Proposal for discussion on the deadline and venue for accepting shareholder proposals and nominations for the 2026 CMP Annual General Meeting. (XV) Proposal: Proposal for discussion on CMP's plan to appoint a corporate director to serve as a director and supervisor for a subsidiary. (XVI) Proposal: Proposal for discussion on the redecoration of Park Lane by CMP. (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	2025/01/01~2025/12/31	6,250	798	7,048	Note 1
	HAN, Yi Lien	2025/01/01~2025/12/31				

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: Inapplicable due to internal reorganization within the accounting firm.

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	2025		January 1 to April 25, 2026	
		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
Director	Lucent Source, Ltd. (Representative: LIN, Ting Fung)	-	-	-	-
Chairperson	LIN, Ting Fung	(100,000)	-	53,000	-
Director (Major shareholder with a shareholding ratio of more than 10%)	Chain-Yuan Investment Co., Ltd. (Representative: CHENG, Wu Cheh)	10,062,000	4,830,029	1,461,000	-
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 the Chairperson	CHUNG, Kun Nan	-	-	-	-

Title	Name	2025		January 1 to April 25, 2026	
		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
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	-	-	-	-
Assistant Vice President, Audit Office	HSU, Feng Jung	Note1			
Chief Corporate Governance Officer/ Manager, Legal Department of the Head Office	FENG, Man Ni	-	-	-	-

Note 1: Ms. HSU, Feng Jung was promoted to assistant vice president on March 12, 2026. Additionally, there were no changes in the shareholdings held by HSU in the Company between March 12, 2026, and April 25, 2026.

(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	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 25, 2026; 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.	75,521,965	17.87%	-	-	-	-	HO, Ming Shiann	Shareholder of the company with a shareholding ratio of more than 10%	
							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.	Shareholder of the company with a shareholding ratio of more than 10%	
							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	8,814,176	2.09%	-	-	-	-	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, 2025; 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	4,741,489	13.29	30,523,623	85.53
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.	165,232,748	56.64	55,506,040	19.04	220,738,788	75.68
Amida Trustlink Assets Management Co., Ltd.(Note2)	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
CMP Lifestyle Hospitality 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	55.74	18,000,000	44.26	40,664,800	100.00
CMAAN Health Co., Ltd.	5,000,000	50.00	-	-	5,000,000	50.00
Taichung CMP Hospitality Management Consulting Co., Ltd.	123,780,000	100.00	-	-	123,780,000	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.	1,000,000	100.00	-	-	1,000,000	100.00

Note1: These investee companies are CMPs investments accounted for using the equity method.

Note 2: On July 4, 2025, Amida Trustlink Assets Management Co., Ltd. completed its dissolution registration and obtained the remaining assets, cash, and land. As of February 25, 2026, the land transfer procedure has been completed.

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 25, 2026; 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 25, 2026; Unit: shares

Name of major shareholder	Shares	Number of shares held	Percentage (%)
Chain-Yuan Investment Co.,Ltd.		75,521,965	17.87%
HO, Ming Shiann		26,312,540	6.23%
Hong-Yu Investment Co., Ltd.		15,676,900	3.71%
CHEN KAO, Hsiu Hua		8,814,176	2.09%
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 2025 distribution of cash dividends

- (1) Pursuant to Article 27 of the CMP Articles of Incorporation, CMP's 2025 cash dividend distribution plan for earned profits has been approved by the Board of Directors. In 2025, NTD0.8 per share was distributed in cash dividends from earned profits, totaling NTD 333,919,617.
- (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 2025 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 (no less than 30% of such employee compensation shall be distributed to entry-level employees), 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 2025, CMP's audited net income before taxes amounted to NTD 391,654,410, and NTD 413,573,822 after including employee and director remuneration. 2.8% of this amount was proposed to be allocated as employee remuneration, amounting to NTD 11,580,067, and 2.5% was proposed to be allocated as director remunerations, amounting to NTD 10,339,345. 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 2025 has been approved through a Board of Director's resolution on March 12, 2026:

- (1) On March 12, 2026, CMP's Board of Directors approved the distribution of employee remuneration of NTD 11,580,067 and director remuneration of NTD 10,339,345 for 2025. At least 30% or NTD 3,474,021 of the employee compensation will be allocated to entry-level employees. The actual amount allocated will be based on the company's mid-year performance evaluation results.
 - (2) According to the resolution of the Board of Directors of the Company on March 10, 2025, the eligible entry-level employees for the fiscal year 2025 refer to employees who are not managers and whose average monthly regular salary does not exceed NTD 63,000.
 - (3) This appropriation of employee compensation and remuneration for Directors is proposed to be fully paid in cash, which has no discrepancy with the amounts recognized for 2025. The distribution of employee remuneration described above was provided to both CMP employees and the employees of our subsidiaries.
 - (4) 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 2025 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 2024 has been approved through a Board of Director's resolution on March 10, 2025. NTD38,598,978 in employee remuneration and NTD34,463,373 in director remuneration was fully distributed in cash.
 - (2) NTD38,598,978 and NTD34,463,373 were recognized as estimated employee and director remuneration respectively in 2024, and reported as operating costs or operating expenses in 2024. There was no discrepancy between the actual amount distributed and the estimated amount.

(VI) Buyback of CMP shares:

April 25, 2026

Items	Description
Buyback Sequence	the First share buyback for 2025
Date of Board Resolution	June 17, 2025
Purpose of Buyback	Transfer of shares to employees
Planned Buyback Period	From June 18, 2025 to August 16, 2025
Type and Number of Shares Planned for Buyback	Common stock 10,000,000 shares
Planned Buyback Price Range	From NTD 21 to NTD 36. The company will continue the buyback as the share price has fallen below the lower limit of the designated price range.
Actual Buyback Period	From June 19, 2025 to August 15, 2025

Type and Number of Shares Repurchased (As a percentage of total shares issued)	Common stock 6,341,000 shares (1.50%)
Total Amount of Shares Repurchased	NTD 163,070,005
Average Buyback Price Per Share	NTD 25.72
Ratio of actual to planned buyback quantity (%)	63.41%
Number of shares retired or transferred	Not yet retired or transferred
Cumulative number of treasury shares held	6,341,000 shares
Ratio of cumulative treasury shares held to total shares issued (%)	1.50%

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.

(II) Information on convertible corporate bonds: None.

(III) Information on exchangeable corporate bonds: None.

(IV) Status of shelf registration and issuance of corporate bonds: 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: 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	2025	Percentage (%)
Metal Manufacturing Business Unit	9,779,607	63.46
Real Estate Development Business Unit	4,194,351	27.21
Lifestyle Innovation Business Unit	1,437,401	9.33
Total	15,411,359	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. We continue to strengthen the stability of our overall operations and growth through a diversified business portfolio.

Among these business operations, the products of the Metal Manufacturing Division are divided into gray cast iron (FC), ductile iron (FCD) and aluminum products. After production, processing, and assembly, these products are widely used in automobile parts, building hardware components, mechanical and manual equipment, electrical equipment, and transmission system components. The business units continue to refine process technology and quality management, and optimize product portfolio to enhance market competitiveness and order fulfillment flexibility.

The business operations of the Lifestyle Innovation Division are in the department store industry and venue operations. The Division's business locations include Park Lane by CMP in Taichung, and the Park Lane by Splendor joint venture. Through mainly selling clothing accessories, food and beverage stores, and book and stationery stores, we continue to optimize the brand portfolio and venue experience, and we now accommodate the MUJI Park Lane by Splendor Store. We have also created an all-new modern reimagining of a traditional market - the Taichung Sixth Market. We opened the 0KM, where CMP Group has collaborated with a venue exhibition company to revitalize and operate a wooden machiya dormitory building dating back to the Japanese colonial period operated by the Forestry and Nature Conservation Agency. The name of the museum is inspired by the idea of a starting point for an exploration, and the museum 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. The museum continues to promote sustainable products, environmental education, themed exhibitions, and courses and activities.

"Taichung InterContinental Hotel" is one of the important operating sites of the Lifestyle Innovation Division. In a highly competitive market environment, it has gradually established its market position and created stable growth by optimizing its customer base and service content. In terms of service quality, it was recommended by the "MICHELIN Guide Taiwan 2025", demonstrating the brand's strength and market recognition.

The primary business activities 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 response to urban renewal developments in Taipei, the Company adopted a strategy of providing comprehensive solutions for asset renewal in prime urban areas. In 2025, we obtained the approval of five urban renewal projects and ownership transfer plans. In the future, we will continue to promote urban renewal projects, demonstrating our integrated development capabilities and brand advantages. Sales projects are progressing steadily, with good overall performance and continuous support and recognition in the market.

The Real Estate Development Division also 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 to improve product quality and sustainability value. Our signature projects include the CMPJ, CMPJ Residence de l'aqua, and CMP Midtown. The subsidiary, PUJADE Construction Co., Ltd., was established in 2022 and officially undertook construction projects such as "PUJEN Serenity of Nature" and "CMP Midtown II" in 2024. After the establishment of systems and the gradual stabilization of practical operations, it has effectively improved its construction cost control and schedule management capabilities, enhanced overall operational flexibility, and reduced risks. In the future, we will continue to pay attention to market trends and technological developments, and adopt new materials, new construction methods, and new equipment whenever necessary to improve engineering quality and business 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 processing 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

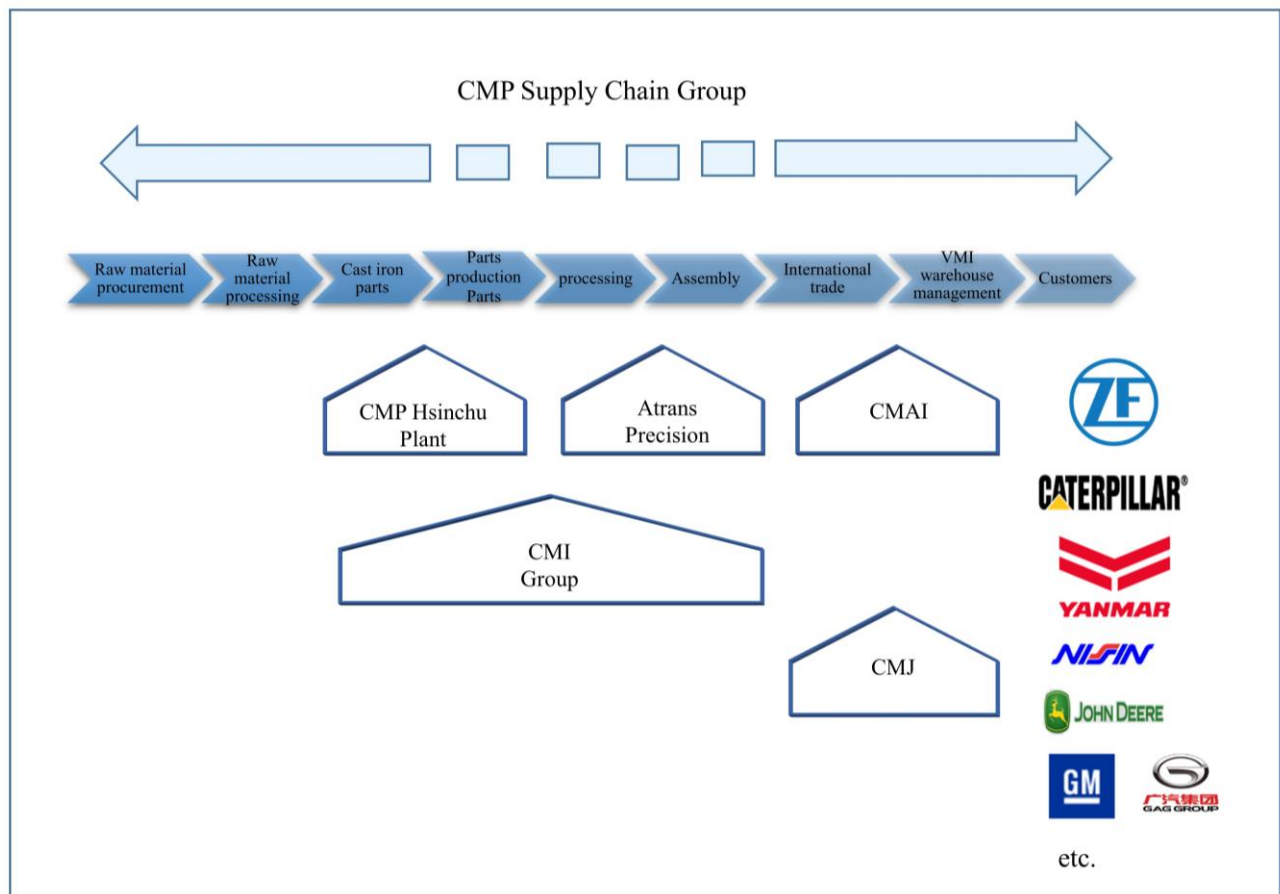
(1) Current condition and future development of the metal manufacturing industry

The metal manufacturing industry is a fundamental source of materials for other industries and is highly interconnected with them. With continuous improvements in casting productivity and efficiency, and the increased global emphasis on environmental protection, major international foundries are promoting industrial transformation and upgrading by introducing environmentally friendly and energy-saving equipment (e.g., solar energy equipment), energy storage equipment, computerized solidification simulation analysis, AI smart manufacturing technology, and automated robotic arms, and combining them with systematic management models, so that the casting industry can gradually shed its traditional 3K industry image.

In addition, casting products are often endowed with long service life and high recyclability, and the industry development has moved towards clean casting and precision casting. Although affected by the slowdown of the domestic economy, China's economic restructuring, and uncertainties in the global economy in recent years, overall industrial output value has still remained stable.

In the future, with the introduction of new material technologies, smart AI applications and 3D printing technologies, we will continue to improve casting technologies, and empower the development of green and precision mechanical castings. We will also expand into multi-metal products, increase the proportion of precision machining and assembly, enhance the added value of the industry, and become a professional metal manufacturing solution provider.

CMP Group is currently the most representative example of a vertically-integrated system, both internationally and domestically. From the production and processing of cast items (CMP, CMS, CMW, CMB, and CMH), → precision processing and assembly (CMS, CMW, CMB, Atrans Precision Industries Co., Ltd., and CMH) → VMI logistics and marketing (CMAI and CMJ) → large foreign manufacturers (vehicles, machinery, and compressor components). CMP Group is tightly vertically integrated. We have also continued to invest into other related companies, in order to achieve synergy through future vertical integration.



Upstream integrations include sales and local services: CMP Group has collaborated with major international manufacturers such as ZF TRW, Ford, General Motors (GM), and YANMAR in Japan for many years, and has enjoyed deep friendly relations and built transactional trust with these companies. Through our experience in VMI warehouse management, we have been able to provide a diverse range of logistics services with local advantages through our United States and Japan subsidiaries (CMAI and CMJ).

In terms of our midstream and downstream integration, production and processing, CMP Group possesses many years of technical experience in collaborating with major international manufacturers, and has obtained multiple quality certifications such as the: IATF 16949, ISO 9001, ISO 14001, and ISO 45001 certifications, as well as being recognized as the China Green Foundry Demonstration Enterprise and the China Green Foundry Enterprise, among other certificates and qualifications. This has allowed CMP Group to serve as a model automotive parts manufacturer, helping improve quality within the industry.

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

In the national economic development system, the construction industry not only rises and falls as a result of its own economic fluctuations, but also directly affects the industry for steel bars, cement, building materials, renovation, finance, property agents, and building sales agents. It is therefore known as a “locomotive” industry, an industry which drives other industries, and plays an important role in the construction and development of the national economy.

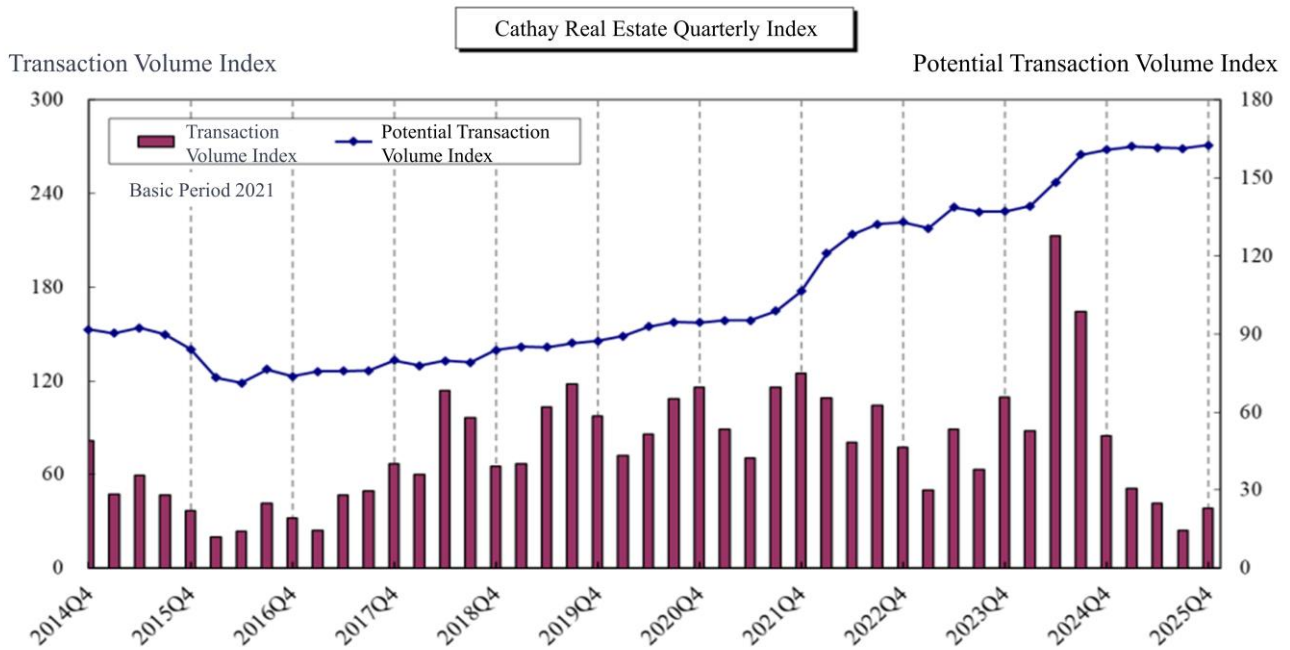
In 2025, the domestic construction industry became more cautious due to policy regulation, funding environment, and overall economic factors. The overall housing market continued the trend of the previous year with relatively stable prices and reduced transaction volume. In the land market, transactions have become more conservative due to credit controls, but the limited supply of land in prime areas still provides support for prices.

In terms of market demand structure, real estate developers remained the main land buyers, while the tech industry, driven by the continued development of semiconductor and artificial intelligence applications, maintained stable demand for factory and office buildings as well as related land. The commercial real estate market is mainly driven by corporate demand, with stable demand for office and factory properties.

According to the Cathay Real Estate Indicator in Q4 2025, the housing market exhibited stable prices and reduced volume throughout the year. Due to selective credit controls and the funding environment, transaction volume remained low, and the market destocking speed slowed down, indicating weakened market demand and a gradual return to fundamentals.

In terms of policies, the Central Bank continues to pay close attention to developments in the housing market. Existing credit control measures have had a certain impact on market transactions, and the market has gradually become more cautious.

Overall, the housing market underwent short-term adjustments in 2025. The future impact of the overall economy, policy trends, and capital flows on the real estate market will require continued observation.



Source: Cathay Real Estate Quarterly Index Report for the Fourth Quarter of 2025

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

In 2025, as consumer rationality is restored and the popularity of outbound tourism continues, the domestic retail market saw a more conservative domestic demand, with some consumer spending shifting overseas, thus diverting customers and spending power from department stores. The development and maturation of e-commerce and diversified channels have also intensified competition in the overall retail market, posing challenges to brick-and-mortar stores in terms of transformation, upgrading, and differentiated operations.

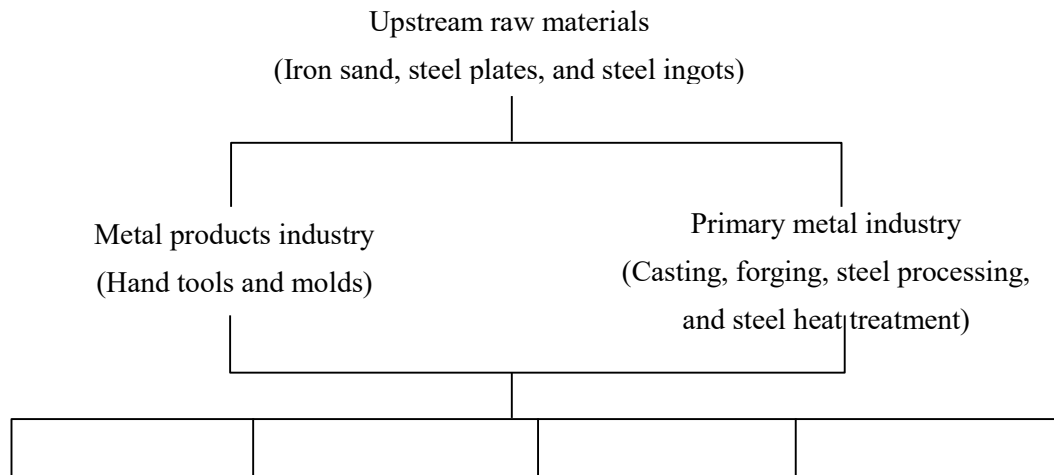
In response to market changes, the mall continues to optimize organizational operations and promote hardware and software upgrades. By using artificial intelligence for member data analysis, we strengthen precision marketing and customer relationship management, and carry out space renovation and counter adjustments to enhance venue flexibility and customer experience.

In addition, we integrated the neighborhood resources and event planning of the CMP Park Lane area to strengthen the connection between the venue and the positioning of the lifestyle. We thus create a differentiated consumption venue and enhance the mall's attractiveness 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.

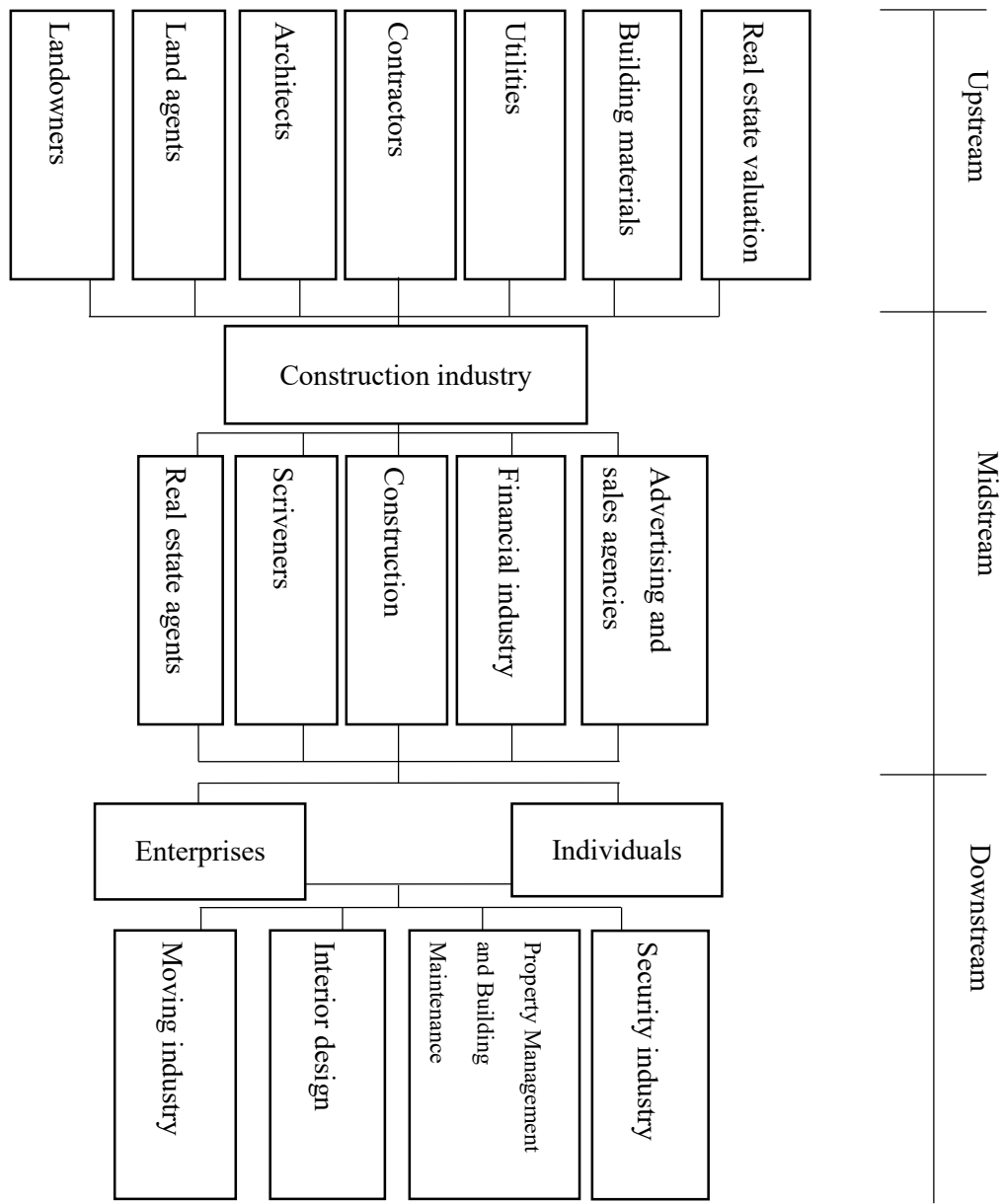


<u>Construction hardware industry</u>	<u>Transportation tools industry</u>	<u>Machine equipment industry</u>	<u>Electronics and electrical industry</u>	<u>Precision Equipment industry</u>
- Angled tubes - Connectors - Sewer covers	- Automotive parts - Aeronautical parts - Ship construction - Bicycle 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

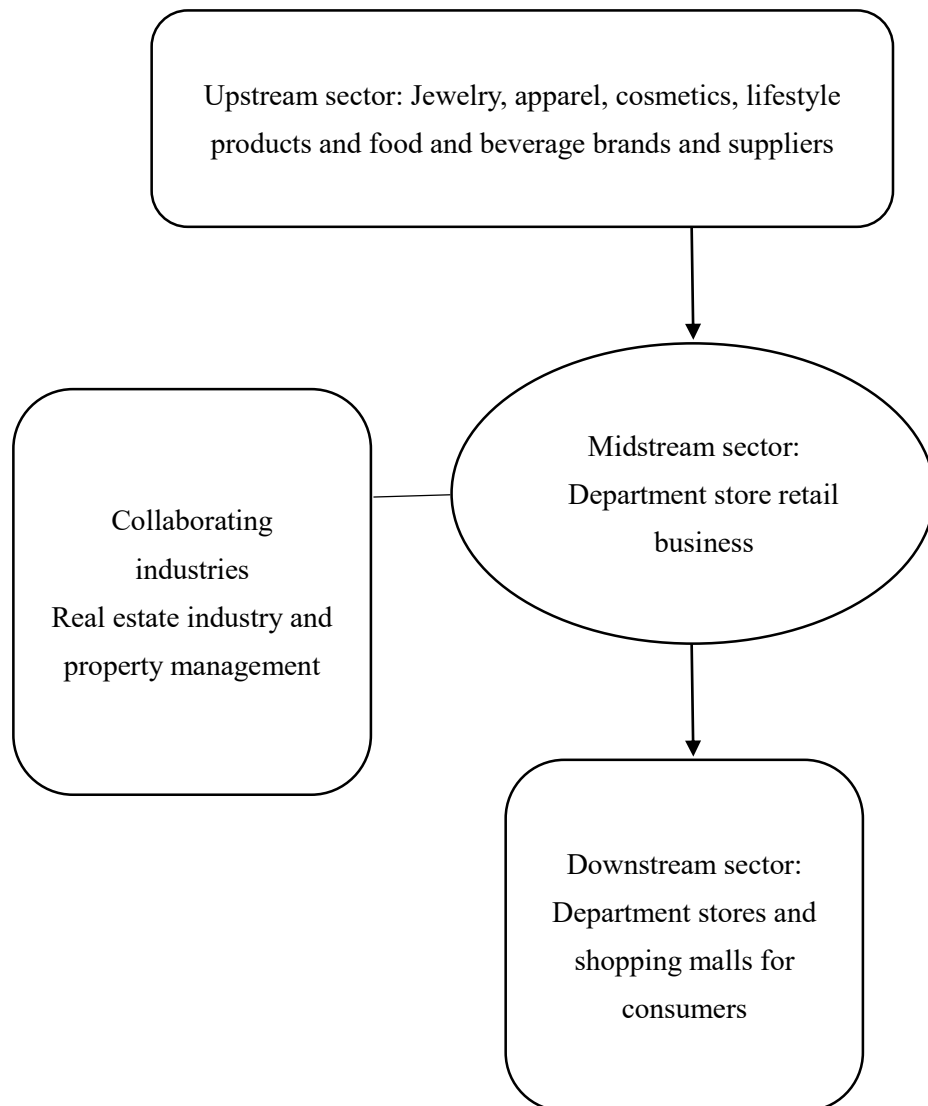
(2) Construction industry

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 large-scale manufacturers with casting and precision processing capabilities 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 companies. These companies have small production capacities, and lack the mature technologies and automated equipment to compete with the larger professional manufacturers.

Due to the restructuring and regionalization of global supply chains in recent years, customers have increased their requirements for supply stability and cost control, prompting orders to gradually shift to Asian manufacturers that offer better quality, delivery time and mass production capabilities. This has created growth opportunities for manufacturers with operational scale and technological advantages, especially in industries such as automobiles and agricultural machinery, which have more stable demand.

In response to the future development of the metal manufacturing industry towards higher value and technological upgrading, companies need to strengthen their new material research and development capabilities, develop lightweight, high-strength, wear-resistant, and heat-resistant special alloy materials, and improve their precision machining and process integration capabilities. We will also introduce automation and smart manufacturing technologies and strengthen quality control and environmental management to gradually improve production scale and operational efficiency and enhance overall competitiveness.

(2) Construction Industry

CMP Group has long been deeply involved in real estate development and construction, and continues to prudently evaluate high-quality land investment opportunities. Before acquiring land, we conduct a complete market survey and feasibility analysis to carefully examine the source of the land, its location conditions, and future development potential, and to take into account the policy environment and market trends.

In terms of development planning, we aim to improve development efficiency and product competitiveness through the overall integration of product positioning, architectural design, sales strategies and financial planning, and thus maximize land use benefits and steadily promote the development of construction projects.

(3) Shopping mall management industry

Through festival planning, membership system integration, and hardware and software upgrades, CMP Group continues to optimize the mall's operating model, and carries out space renovation and counter adjustments. We introduced trending brands and unique store types to enhance the excitement of the venue and its appeal to consumers.

We also created an overall street atmosphere and planned events to connect the resources of the CMP Park Lane to create a representative lifestyle venue, strengthen the mall's differentiated positioning, and enhance its diversity and overall competitiveness.

In the context of changing consumption patterns and intensified market competition, CMP Group continues to strengthen customer management and service quality through data application and precision marketing. We also improve operational efficiency and revenue performance to steadily promote the long-term development of the shopping mall.

Furthermore, given the continued uncertainty in the global economic environment, CMP Group continues to expand into international markets and promote various development projects, while improving overall operational efficiency through cost structure optimization and process improvement.

We will also continue to adopt automated equipment and green manufacturing technologies, and incorporate high-precision production equipment to enhance product quality and processing capabilities. By enhancing production flexibility and strengthening inventory management, and by leveraging energy conservation, carbon reduction, and sustainable operation concepts, we can improve operational resilience and reduce business risks, thereby strengthening overall market competitiveness.

(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 2026 are NTD 368,521 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 (%)
2024	303,945	1.69%
2025	319,222	2.07%

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 2026 amounted to NTD 82,925 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 technical knowledge and R&D capacities. 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 support technological innovation, effectively reducing the learning curve and improving overall R&D results.

In terms of product development, we continue to invest in new product research and development, focusing on the technological improvement of high-quality and high-precision castings, and expanding our precision machining capabilities and process optimization as we advance towards high-end precision mechanical products to enhance the added value of products and market competitiveness.

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 2025

Serial No.	Patent Certificate Number	Patent Name	Country	Applicant	Patent Type	Patent Period
1	No. 23152228	An oil soaking machine	China	CMI (Wu Han) Precision Machinery Co., Ltd.	Utility model	2025/07/29~2035/07/28
2	ZL 2024224235737	A processing device for the front cover of an air conditioner compressor	China	Suzhou CMS Machinery Co., Ltd.	Utility model	2025/08/05~2035/08/04
3	ZL 2024224182119	A horizontal transport lifting tool	China	Suzhou CMS Machinery Co., Ltd.	Utility model	2025/09/09~2035/09/08
4	ZL 2024202175353	A smart press-fit testing device for bearing cover bushings	China	Suzhou CMS Machinery Co., Ltd.	Utility model	2025/02/28~2035/02/27
5	ZL 2024228597173	A double-layer conveyor belt inspection device	China	Suzhou CMS Machinery Co., Ltd.	Utility model	2025/10/21~2035/10/20
6	ZL 2024226641720	A quick-change machining fixture for multiple types of water pump housings	China	Suzhou CMS Machinery Co., Ltd.	Utility model	2025/10/21~2035/10/20
7	ZL 2024229335464	A composite grinding abrasive	China	Suzhou CMS Machinery Co., Ltd.	Utility model	2025/10/21~2035/10/20
8	ZL 2024226896274	A sand mold pressing mechanism for cast molding	China	Suzhou CMS Machinery Co., Ltd.	Utility model	2025/10/14~2035/10/13

Serial No.	Patent Certificate Number	Patent Name	Country	Applicant	Patent Type	Patent Period
9	No. M671573	Intelligent flexible manufacturing system	Taiwan	Atrans Precision Industries Co., Ltd	Utility model	2025/06/11~2035/04/01

(IV) Short and long-term business development plans

Short-term business development plans:

Metal Manufacturing:

- (1) Continue to develop casting products in all factories of the group, expand business development, and enhance customer relationships.
- (2) Adopt automation technology to improve precision machining capabilities and overall operational efficiency.
- (3) Strengthen environmental protection and circular economy measures to enhance corporate image and customer trust.

Construction:

- (1) Fully utilize digital tools and data analytics to improve development and project management capabilities.
- (2) Continue to adopt smart buildings, green building and low-carbon technologies, and new construction methods to improve product quality and environmental friendliness.
- (3) Plan high-performance residential products to enhance the quality of residential buildings and user experience.

Management of shopping malls:

- (1) Continuously optimize hardware and software facilities and the parking environment, and leverage membership system integration and data analysis to enhance customer management and real-time operational decision-making capabilities.
- (2) Implement space renovation and store layout adjustment, enrich product offerings, and introduce trending brands to make the venue more attractive.
- (3) Continue to connect the resources of the Calligraphy Greenway neighborhood, strengthen the connection of the neighborhood ecosystem, and create diverse elements to attract visitors.

Long-term business development plans:

Metal Manufacturing:

- (1) Optimize supply chain management, promote cooperation and strategic alliances with major international manufacturers, and gradually expand our global footprint.
- (2) Collaborate with domestic and international professional institutions and academic research units to strengthen R&D capabilities in new technologies and materials, thereby enhancing the added value of products.
- (3) Establish a talent cultivation and succession system, enhance industry-university cooperation, and cultivate professional and technical personnel and management personnel.

Construction:

- (1) Leverage the integration and planning of overall street blocks to create a high-quality and functional living environment.
- (2) Continue to monitor market trends, prudently develop land resources with potential, and enhance real estate development strategies.
- (3) Strengthen supply chain and contract management and improve procurement efficiency and project control capabilities to optimize costs and construction schedules.

Management of shopping malls: Continue to integrate the resources of the CMP Park Lane, connect with sites such as Park Lane by CMP, Park Lane by Splendor, PARK2 and CMP INSPIRATION, and promote diverse activities in collaboration with foundations to create a neighborhood ecosystem of culture and creativity, thereby enhancing the overall brand influence and operations.

II. Market, Production and Sales Overview

(I) Market analysis

1. Sales regions from the revenue of external customers

Unit: NTD thousands

Year	2024		2025	
Region	Amount	Percentage (%)	Amount	Percentage (%)
Taiwan	8,615,697	47.81	5,912,717	38.37
U.S.A.	1,761,278	9.77	1,798,911	11.67
Japan	1,426,192	7.92	1,537,156	9.98
China	5,044,084	27.99	4,865,936	31.57
Europe	540,490	3.00	703,088	4.56
South America	70,757	0.39	48,895	0.32
Others	561,351	3.12	544,656	3.53
Total	18,019,849	100.00	15,411,359	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

Metal products have a wide range of applications, and market demand is contingent upon the cyclical fluctuations of downstream industries. However, we are able to mitigate the impact of fluctuations in a single industry due to the diversification of our industries. In recent years, with the global supply chain restructuring and regionalization, customers have increased their requirements for supply stability, quality, and lead time, prompting orders to concentrate on manufacturers with large-scale production and technical capabilities, bringing development opportunities to manufacturers with competitive advantages. CMP Group is a representative of this type of manufacturer. We have established a mature operating and production base in China, which has both economies of scale and market proximity advantages. We have also built a complete production system and formulated regional development plans, and we have stable supply and service capabilities. There is still potential for continued growth in the expansion of our global metal manufacturing business.

Supply

The metal manufacturing industry is a capital and technology-intensive industry. With

increasingly stringent global environmental regulations and industrial upgrading trends, the market will continue to shift towards large-scale and specialized development. Small and medium-sized manufacturers face pressure to transform or exit the market, professional casting and processing plants shall become more focused on production of large-scale precision products. Many international brands are also gradually outsourcing non-core processes, creating opportunities for collaboration with professional foundries and manufacturing plants. 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. We will continue to improve process and service capabilities to strengthen market competitiveness and long-term development. Judging from the global development trends for metal products, CMP Group still has considerable room for development.

(2) Construction

The real estate market is highly regional. Due to the wide geographical distribution and significant differences in location, planning, and positioning of products, competition is often characterized by the traits of individual cases, resulting in limited impact of individual companies on the overall market. Additionally, due to the large number of construction, property agent and real estate sales agencies, each company's main products, project promotion areas, sales strategies, and target customer segments are different. Currently, there is no credible industry standard for statistical analysis within the industry, and so there is no basis that can be used to clearly measure or estimate market share.

CMP Group has been long-term 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, enhance construction management, ensuring overall business performance and product competitiveness.

(3) Management of shopping malls

Park Lane by CMP is a regional department store located at the Calligraphy Greenway in Taichung City. 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, Hanshin Intercontinental Shopping Plaza, 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 regional competition landscape is mature and competition is intense. In recent years, influenced by changes in consumption patterns and the diversion of outbound tourism, the growth momentum of the overall retail market has become more conservative, and market development has gradually shifted towards experience-oriented and differentiated operations.

CMP Group focuses on lifestyle venues, combining cultural and creative design, green spaces, and street integration. We have gradually established a distinctive business district. In the future, we will continue to strengthen membership management and digital integration, optimize brand portfolio and introduce distinctive commercial content, enhance connections with surrounding neighborhoods, and create a differentiated community ecosystem to maintain steady 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

CMP Group continues to promote automation and smart production. We have adopted new fully automated DISA equipment and smart production methods at CMH. CMP-Hsinchu, CMS, CMW, and CMB have adopted use of new fully automatic DISA, KW high-pressure high-speed molding machines, robotic arms, and automatic grinding machines. We have integrated digital management tools to effectively improve product quality consistency and production efficiency as we reduce reliance on manual labor and enhance product traceability and process control capabilities.

② Flexible production capacity for small quantity and high variety production

CMP Group's products have increased in quality and added value, with precise dimensional and weight control capabilities, meeting international standards and customer certifications. We can quickly switch production lines to meet diverse needs, and can better meet the

market demand for small quantities of highly-varied products.

③Diverse product applications and steady growth in demand

CMP Group's products have a wide range of applications, covering diverse industries such as automobiles, agricultural machinery, construction engineering, mechanical equipment, hand tools, electromechanical equipment and compressors. The diversity of downstream industries helps mitigate the impact of fluctuations in the economic climate of a single industry and maintains the stability of overall demand.

④Continuous investment in environmental protection equipment creates competitive advantages in environmental protection

CMP Group has long invested in environmental protection equipment and pollution prevention measures to meet increasingly stringent environmental requirements. Compared with some smaller competitors facing transformation or exit pressures, it has a better foundation for sustainable operation and competitive advantages.

⑤Steady relationships established with international customers

With stable product quality, accurate delivery, and a good reputation, CMP Group maintains long-term cooperative relationships with most of its customers, many of whom are internationally renowned companies, which helps increase stability in orders and market expansion capabilities.

⑥Regional production development plans and operational integration capabilities

By leveraging the division of labor and cooperation among regional production sites, we enhance overall operational flexibility and supply chain integration capabilities, thereby strengthening our ability to respond to changes in market demand.

⑦Active expansion of international cooperation and market development

CMP Group has established strategic partnerships with professional international manufacturers and continues to expand into overseas markets. We build cross-regional technology and market connections to enhance our international competitiveness.

⑧Construction brand with a market foundation and competitive advantages

Our construction brand has many years of experience and brand foundation in residential development. It offers competitive product planning and quality in the market, which helps to improve sales performance and brand value.

⑨Unique features and location advantages of the mall

Our mall is located in the heart of the Calligraphy Greenway and is blessed with greenery and spacious space. By leveraging the green environment and a cultural and creative atmosphere and utilizing site design and event planning, it creates a unique consumer experience, increases customer dwell time and overall appeal, and allows consumers to

enjoy a leisurely and comfortable shopping experience.

(2) Unfavorable factors

①Rapid development of emerging technologies and increasingly complex technological challenges

With the rapid development of artificial intelligence and automation technologies, industries are continuously increasing their requirements for process precision and efficiency. Companies need to continuously invest resources in technological upgrades or they face competitive pressure.

②Labor shortage and rising labor costs

The declining birth rate and changes in the labor market structure have made recruitment difficult. The increase in wages has put pressure on the cost structure of the three major business units.

③Increased information security risks

As digitalization and information systems become more prevalent, businesses face increased cybersecurity threats.

④Changes in the international political and economic situation create uncertainty

The global political and economic environment is constantly evolving. Factors such as geopolitics, tariff policies, and exchange rate fluctuations may affect business operating costs and market demand.

⑤Competitive pressure in emerging markets

Competitive pressures in emerging markets persist, and some countries such as India and parts of Southeast Asia enjoy advantages in cost or regional supply chains. China still has advantages in terms of scale and supply chains, which places competitive pressure on the market.

⑥Increased construction costs and risks in the construction industry

The construction industry is affected by fluctuations in raw material prices and labor shortages, which increases the difficulty for controlling construction costs and schedules as well as development risks.

⑦Population structure changes affect housing demand

The aging population and declining birth rate may affect the long-term housing market demand structure, making market growth more conservative.

⑧Increased competition in the retail market and changes in consumption patterns

In addition to competition from large-scale mixed-use shopping malls, brick-and-mortar shopping malls are also impacted by e-commerce and changes in consumer behavior, which

place pressure on customer visits and revenue.

(3) Countermeasures

① Enhance technical capabilities and talent cultivation

We continuously focus on developments in artificial intelligence and emerging technologies, enhance the professional capabilities of our employees through internal and external training programs and collaboration with professional organizations, and adopt automated and smart manufacturing equipment to improve production efficiency, reduce reliance on manpower, and strengthen overall competitiveness.

② Improve information security management mechanisms

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 and ISO 27701:2019 information security management system to reduce information security risks and maintain stable operations.

③ Focus on market trends and enhance financial resilience

We continuously monitor international political and economic developments, exchange rate and interest rate changes, and enhance our risk response capabilities by cooperating with financial institutions and adjusting transaction terms. We seek to reduce the impact of external environmental changes on our operations.

④ Improve the added value and technology entry barrier of products

We introduce new technologies, environmentally friendly equipment, and advanced materials, optimize processes, and develop high-value-added products to reduce price competition pressure and enhance market competitiveness through differentiation strategies.

⑤ Strengthen construction, development, and cost control capabilities

In response to fluctuations in raw material prices and labor shortages, we continuously optimize our project management and procurement mechanisms, improve construction efficiency, and strengthen cost and construction schedule control to reduce the cost fluctuation risks.

⑥ Flexible adjustment of product strategies and sales models

Adjust residential product planning and sales strategies according to market changes, enhance products to meet market demands, and reduce the impact of price fluctuations on operations.

⑦ Enhance the integration of shopping malls and the neighborhood ecosystem

Integrate the resources of the shopping mall and the surrounding neighborhood to strengthen the overall planning of the community and brand connections, establish brand uniqueness, and enhance the attractiveness of the venue and the number of visitors.

⑧Strengthen customer management and digital marketing capabilities

Leverage membership systems and data analytics to empower precision marketing and customer relationship management, improve customer loyalty and return rates, and establish a differentiated business model.

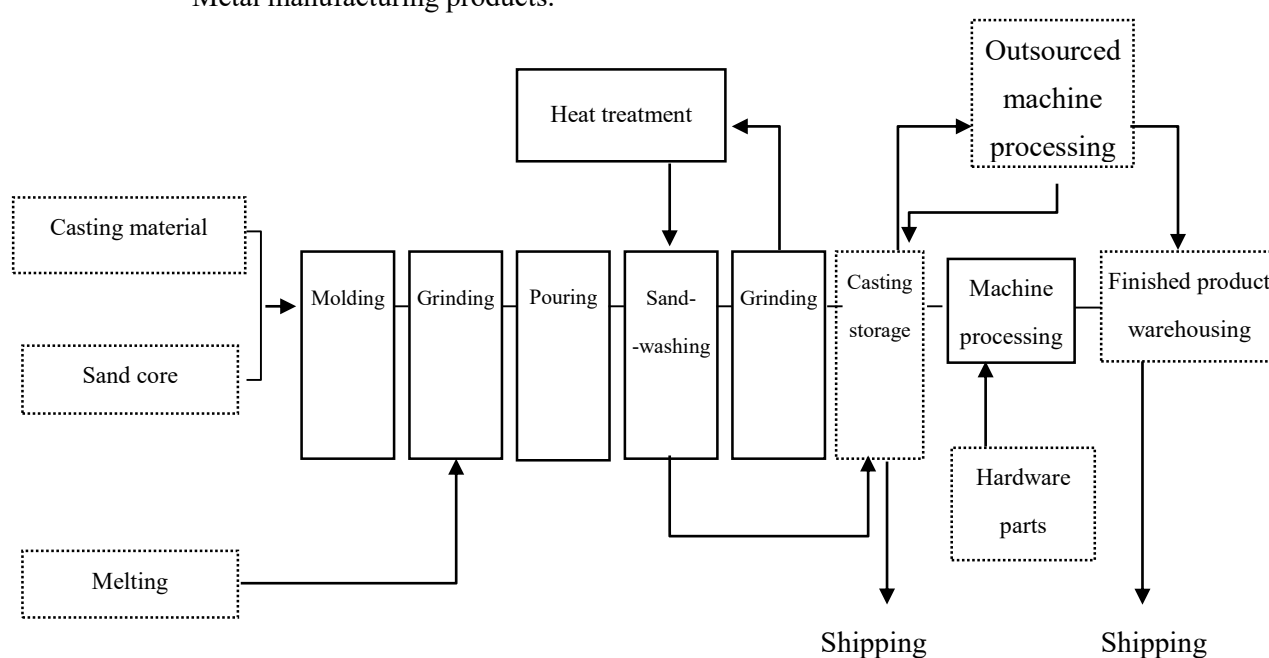
(II) Important uses of major products and their production processes

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

	2024				2025			
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	144,833	2.28	None	Supplier A of Real Estate Development Business Unit	785,826	11.89	None
	Others	6,211,777	97.72		Others	5,825,864	88.11	
	Net purchases	6,356,610	100.00		Net purchases	6,611,690	100.00	

Description of reasons for changes: The change was mainly attributed to the new Nangang HQ project in 2025, which increased the purchases from Company A by the Real Estate Development Business Group in 2025 compared to 2024.

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

Unit: NTD thousands

		2024				2025			
Item	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	1,593,325	8.84	None	Customer A of Metal Manufacturing Business Unit	1,467,575	9.52	None	
	Others	16,426,524	91.16		Others	13,943,784	90.48		
	Net sales	18,019,849	100.00		Net sales	15,411,359	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		2024	2025	March 31, 2026
Number of employees	Direct employees (Note)	1,495	1,424	1,374
	Indirect employees (Note)	850	978	992
	Total	2,345	2,402	2,366
Average age		39.2	39.3	39.7
Average years of service		8.5	8.7	9.0
Distribution of education background	PhD	0%	0%	0%
	Masters degree	4%	4%	5%
	Bachelors degree	43%	45%	45%
	Senior high school	27%	24%	25%
	Below senior high school	26%	27%	25%

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	March 4, 2025	November 21, 2025
Penalized unit	CMP Group Metal Manufacturing Division (CMP-Hsinchu)	Shangrila Tourism Co., Ltd.
Penalized unit/penalty number	Hsinchu County Government Environmental Protection Bureau / Huan-Ye No. 1143400448 40-114-020002	Miaoli County Government / Fu-Huan-Shui No. 1140062961
Violation of regulations	Article 31, Paragraph 1, Subparagraph 1 of the Waste Disposal Act	Article 18 of the Water Pollution Control Act and Article 10, Paragraph 1 of the Water Pollution Control Measures and Test Reporting Management Regulations
Contents of violation	The reported output volume exceeds the maximum volume permitted in the industrial waste disposal plan by 10%	The development project has demolished buildings and a large amount of soil and rocks were piled onsite. However, your company has not yet submitted a wastewater pollution reduction plan to the Environmental Protection Bureau for approval and implementation, and has proceeded with construction without authorization.
Contents of penalties	A fine of NTD 6,000 and a one-hour environmental training course	A fine of NTD 73,500 was imposed in accordance with Article 46 of the Water Pollution Control Act, and a two-hour environmental lecture was ordered in accordance with Article 23 of the Environmental Education Act.
Future response measures:	If there is excess waste that needs to be cleaned up later, it must be temporarily stored in the factory. The Company must apply for permission to change the status of the waste and the waste can only be disposed after we obtain approval from the Environmental Protection Bureau to meet actual operation requirements.	As the demolition work violated the Water Pollution Control Act, the Company was penalized and immediately appointed an environmental protection company to submit a supplementary runoff wastewater reduction plan for review, and it has been approved for future reference.

CMP Group has always attached great importance to environmental protection and we fully understand the importance of a good workplace environment and environmental protection for the sustainable development of the Company.

In the most recent year and up to the date of publication of the annual report, CMP Group has not been fined for any other major environmental pollution or had any major disputes or compensation, except for the aforementioned penalty on CMP Group's Metal Manufacturing Division (Hsinchu Factory) in March 2025 and the subsidiary Shangrila Tourism Co., Ltd. in November 2025. At the same time, as CMP Group has fairly complete environmental protection facilities, it will continue to invest in environmental protection treatment, environmental equipment improvements, maintenance, and replacements 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 2025, a total of NTD51.76 million had been invested into 44 energy-conservation and emission reduction projects, in total reducing carbon emissions by approximately 17,405 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	905	1,135	2,170	702	108
	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.	98	7	9	28	14
	Energy Audit Fee					
Total	5,176					

Business Unit	CMP Group Metal Manufacturing Division	CMS	CMB	CMW	CMH	Total
Project Title	1. Solar Power Generation 2. Outsource Process Integration and Reduce Transportation Trips 3. Project on Quality Improvement 4. Project on Yield Rate Improvement 5. Automatic Milling Production Process Improvement 6. Sand Washing Production Process Improvement 7. A002 Dust Collector Inverter Replacement	1. Solar Power Generation 2. Project on Yield Rate Improvement 3. Project on Production Equipment Optimization 4. Project on Defective Rate Reduction 5. Project on New Materials Applications 6. Joint Control of Energy-saving Air Compressor 7. ACE Cooling Recovery 8. Casting Invention Patent (R&D Results) 9. DAN11335241 Oil Distribution Panel (R&D Results) 10. DAN11335279 Valve Body (R&D Results) 11. KPM 0984 Valve Body (R&D Results) 12. KPM1306D Pump Sand Core Design	1. Solar Power Generation 2. Project on Defective Rate Reduction 3. Project on Yield Rate Improvement 4. Recycling of Used Tooling (R&D Results) 5. Shared Molds and Recycling of Used Tooling (R&D Results) 6. Patent on Casting Sand Core Pouring System (R&D Results) 7. High-strength Tidal Sand Casting System (R&D Results)	1. Solar Power Generation 2. Grinding Cost Reduction and Carbon Reduction Project 3. Project on Yield Rate Improvement 4. Dust Collection Optimization Project 5. Wastewater and Waste Liquid Treatment Optimization Project 6. Replacement of Copper with Tin (R&D Results) 7. KB Caliper Improvement Solution (R&D Results) 8. Spheroidizing Agent Reduction (R&D Results) 9. Weight Reduction for Sand Cores of Calipers (R&D Results)	1. Solar Power Generation 2. Project on Defective Rate Reduction 3. Equipment Optimization and Installation Project 4. Project on Yield Rate Improvement 5. Sand Core Weight Reduction Solution (R&D Results) 6. Replacement of Copper with Tin (R&D Results)	44 projects

		Process Innovation (R&D Results) 13. Innovative Process of the DAN44929 Shell Sand Core Design (R&D Results)		10. Diverse Arrangement of Sand Core Boxes (R&D Results) 11. Shell Sand Core Movement Automation (R&D Results)		
Power Consumption Reduction/kWh	1,792,948	10,560,557	3,534,280	10,791,987	5,870,716	32,550,488
Energy Saving (Natural Gas)/Cubic Meters	0	10,568	0	0	0	10,568
Power Consumption Reduction/GJ	64,546.13	380,534.02	127,234.07	388,511.53	211,345.77	1,172,171.52
Waste Reduction (Sludge, Dust, Waste Liquid)/Ton	0	0	0	285	0	285
Carbon Reduction/ton CO ₂ e	864.33	5,687.90	1,897.67	5,805.32	3,150.22	17,405.44
Savings/NTD	1,068,694	31,329,200	2,464,273	35,774,795	15,436,741	86,073,703

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
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	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 generous health examination subsidy annually. 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 for hazardous operations.
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
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	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 (no less than 30% of such employee compensation shall be distributed to entry-level employees), 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 hiking, 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.
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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 2025 amount to NTD 5,727 thousand, with total training hours of 176,118 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 2025 amount to NTD9,358 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, 2025, the balance of the CMP Group's dedicated labor pension reserve account at the Bank of Taiwan amounted to NTD34,471 thousand.

CMP Group expects to contribute NTD 338 thousand to the defined benefit plan within one year after December 31, 2025.

The weighted average deposit period for the defined benefit plan is 5.10 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 2025 amount to NTD 105,527 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) The Company established the "Personal Data Protection Management Regulations" in accordance with the Personal Data Protection Act and related regulations. These regulations are maintained, revised and implemented by the Human Resources Department of the Head Office, and are subject to approval by the President. We are currently formulating the "Personal Data Protection and Privacy Policy", which will be disclosed on the Company's official website in 2026.

The "Personal Data Protection Management Regulations" apply to all employees, as well as companies, vendors, and personnel assigned by contractors with whom the Company has collaborative or business relationships, who, for business needs, must collect, process, or utilize personal data belonging to the Company, its customers, or related projects.

We also established the Personal Data Protection Executive Committee to conduct regular personal data inventory, personal data awareness campaigns, and training programs. The Human Resources Department of the Head Office serves as the committee's secretariat and contact window.

In 2025, one in-person course and one online course related to personal data protection were offered, with a total of 49.8 hours of training for employees and 50 trainees.

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

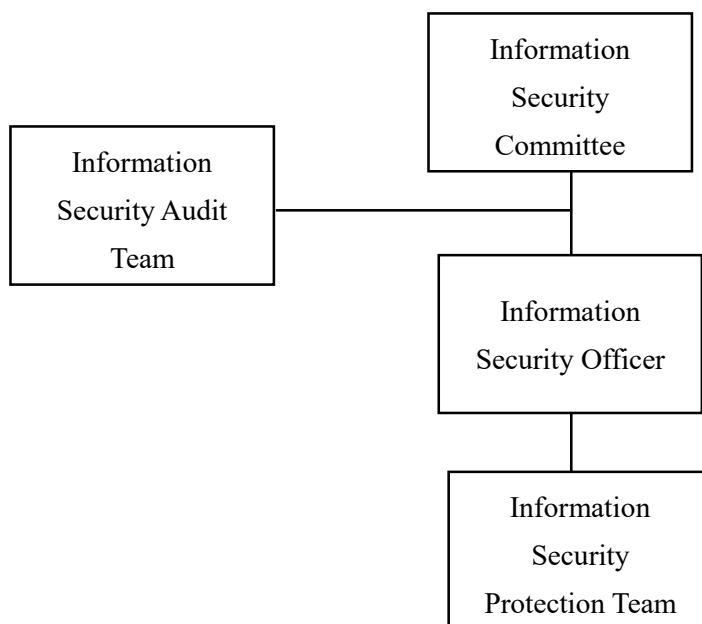
(I) Information security risk management framework:

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 2025, 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). The three certificates of the ISO 27000 series remain valid, 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 2025 to February 2026, 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 2025 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 2025, we estimate losses to be NTD 42,222 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 Corporation	From 2019/03/01 to the expiration date of the warranty	Construction contract for principal structure of hotel built in the Houlongzi section of the Taichung City West District.	Based on the contract

Syndicated loan contract	CMP, Taichung CMP Hospitality Management Consulting Co., Ltd., and a banking consortium organized by Bank Sinopac	2024/10/15~2029/10/15	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 Houlongzi 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
Construction contract	PUJEN Land Development Co., Ltd. and PUJADE Construction Co., Ltd.	From February 3, 2025 to the completion of the entire project based on the construction schedule	PUJEN Land Development Co., Ltd. Taichung Phase II Project Building Assumptions and Retaining Structure	None
Construction contract	PUJEN Land Development Co., Ltd. and PUJADE Construction Co., Ltd.	From February 3, 2025 to the completion of the entire project based on the construction schedule	PUJEN Land Development Co., Ltd. A RARE ONE Road Building Construction Project	None

Note: National Management Co., Ltd. was renamed CMP Lifestyle Hospitality Co., Ltd. on September 22, 2025, with the approval of the Ministry of Economic Affairs.

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	2025	2024	Change	Percentage (%)
Current assets	35,099,754	33,634,932	1,464,822	4.36
Property, plant and equipment	13,677,422	14,178,054	(500,632)	(3.53)
Intangible assets	445,686	457,063	(11,377)	(2.49)
Other assets	4,216,604	4,575,028	(358,424)	(7.83)
Total assets	53,439,466	52,845,077	594,389	1.12
Current liabilities	24,710,303	23,797,711	912,592	3.83
Non-current liabilities	9,444,362	9,630,795	(186,433)	(1.94)
Total liabilities	34,154,665	33,428,506	726,159	2.17
Equity attributable to owners of the parent company	15,072,632	15,335,635	(263,003)	(1.71)
Share capital	4,226,043	4,167,782	58,261	1.40
Capital reserve	2,533,890	2,385,924	147,966	6.20
Retained earnings	8,288,561	8,630,577	(342,016)	(3.96)
Other equity	187,208	151,352	35,856	23.69
Treasury Stock	(163,070)	-	(163,070)	-
Non-controlling interests	4,212,169	4,080,936	131,233	3.22
Total equity	19,284,801	19,416,571	(131,770)	(0.68)

- Explanation of major changes (changes of more than 20% in Phase 2 with an amount of change of more than NTD 10 million):
 1. 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	2025	2024	Change	Percentage (%)
Current assets	1,261,095	768,905	492,190	64.01
Property, plant and equipment	667,168	731,732	(64,564)	(8.82)
Intangible assets	16,411	23,474	(7,063)	(30.09)
Other assets	25,891,833	26,111,360	(219,527)	(0.84)
Total assets	27,836,507	27,635,471	201,036	0.73
Current liabilities	4,545,443	4,875,226	(329,783)	(6.76)
Non-current liabilities	8,218,432	7,424,610	793,822	10.69
Total liabilities	12,763,875	12,299,836	464,039	3.77
Share capital	4,226,043	4,167,782	58,261	1.40
Capital reserve	2,533,890	2,385,924	147,966	6.20
Retained earnings	8,288,561	8,630,577	(342,016)	(3.96)
Other equity	187,208	151,352	35,856	23.69
Treasury Stock	(163,070)	-	(163,070)	-
Total equity	15,072,632	15,335,635	(263,003)	(1.71)

- Explanation of major changes (changes of more than 20% in Phase 2 with an amount of change of more than NTD 10 million):
 1. Increase in current assets: Mainly due to the increase in bank deposits resulting from the receipt of overseas dividends and proceeds from the sale of land.
 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	2025	2024	Change	Percentage (%)
Operating revenue	15,411,359	18,019,849	(2,608,490)	(14.48)
Gross profit	3,697,725	4,579,379	(881,654)	(19.25)
Net operating income (loss)	1,122,618	1,966,042	(843,424)	(42.90)
Non-operating income and expenses	(138,011)	(140,407)	2,396	1.71
Net income (loss) before tax from continuing operations	984,607	1,825,635	(841,028)	(46.07)
Net income (loss)	726,793	1,520,997	(794,204)	(52.22)
Other comprehensive income (loss) (after tax)	47,665	317,491	(269,826)	(84.99)
Total comprehensive income (loss)	774,458	1,838,488	(1,064,030)	(57.88)
Net income (loss) attributable to owners of the parent company	411,117	1,195,191	(784,074)	(65.60)
Net income (loss) attributable to non-controlling interests	315,676	325,806	(10,130)	(3.11)
Total comprehensive income (loss) attributable to owners of the parent company	449,405	1,460,380	(1,010,975)	(69.23)
Total comprehensive income (loss) attributable to non-controlling interests	325,053	378,108	(53,055)	(14.03)
Earnings (Loss) per share (NTD)	0.98	3.05	(2.07)	(67.87)
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 NTD 10 million, between two periods):				
1. Decrease in net operating profit and net profit before tax: Mainly due to the decrease in the revenue of the real estate development business operations.				

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

Unit: NTD thousands

Item \ Year	2025	2024	Change	Percentage (%)
Operating revenue	989,401	1,054,640	(65,239)	(6.19)
Gross profit	408,081	414,590	(6,509)	(1.57)
Net operating income (loss)	(457,435)	(381,848)	(75,587)	(19.80)
Non-operating income and expenses	849,089	1,687,321	(838,232)	(49.68)
Net income (loss) before tax from continuing operations	391,654	1,305,473	(913,819)	(70.00)
Net income (loss)	411,117	1,195,191	(784,074)	(65.60)
Other comprehensive income (loss) (after tax)	38,288	265,189	(226,901)	(85.56)
Total comprehensive income (loss)	449,405	1,460,380	(1,010,975)	(69.23)
Earnings (Loss) per share (NTD)	0.98	3.05	(2.07)	(67.87)
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 NTD10 million, between two periods):				
1. Decrease in net profit before tax: Mainly due to the decrease in recorded profits from our subsidiary's real estate 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 2026 projected sales volume was calculated based on the current market situation, overall future economic trends, and customer order forecasts. The projected 2026 sales volume is listed as follows:

<u>Major product</u>	<u>Projected sales volume</u>
Metal manufacturing products	188,259 tons
Metal manufacturing products	7,243 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	2025	2024	Change	Percentage (%)
Increase (or decrease) in cash and cash equivalents	(72,791)	(526,241)	453,450	86.17
Explanation of proportion changes: The changes in cash and cash equivalents in 2025 were mainly due to the increase in advance payments for pre-sold properties in the real estate development business group, and the impact of the construction, decoration and equipment required for operation added by the opening of the Taichung InterContinental Hotel in 2024.				

(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
5,957,616	1,422,182	(1,047,905)	6,331,893	0	0

1. Analysis of cash flow for 2026:

- (a) Operating activities: We expect cash inflows of NTD 1,422,182 thousand, mainly based on expectations of property handovers from Real estate development business in 2026, as well as operating surpluses generated by the Metal Manufacturing business.
- (b) Investing activities: We expect cash outflows of NTD 713,677 thousand, mainly due to cash outflows from planned capital expenditures.
- (c) Financing activities: We expect cash outflows of NTD 334,228 thousand, mainly due to 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 2025	Explanation	Improvement plan (for losses)
ADVANCISION (CAYMAN) Industries Co., LTD.	78,497	Not applicable.	Not applicable.
Keng-Hsin Urban Renewal Co., Ltd.	(26,441)	Since there were no construction projects for the year, no housing units were sold and only previously purchased houses and land were sold. This resulted in losses, as necessary expenses for company operations still needed to be paid.	There are plans to recognize revenue earned from property unit sales each year.
Hua Pu Construction Co., Ltd.	15	Not applicable.	Not applicable.
CMAAN Health Co. Ltd.	187	Not applicable.	Not applicable.
Amida Trustlink Assets Management Co., Ltd.	-	Not applicable.	Not applicable.
The Splendor Hospitality International Co., Ltd.	(48,213)	Hotel: In 2025, Taiwanese outbound tourism reached a record high, and international tourist arrivals in Taiwan were lower than anticipated, resulting in no revenue growth. Shopping mall: We made no major adjustments to brands in 2025, and operated with short-term temporary counters and special sales, which led to a decline in revenue and losses.	Hotel: Continue to develop companies in the AI, technology, and finance industries, actively seek overseas orders from Japan, Vietnam, and Thailand, monitor government subsidy programs, and launch accommodation projects when suitable. Menu changes and dining events will be launched in accordance with the seasons. Strengthen the catering market for meetings, banquets, and weddings. Shopping mall: Negotiate renewals for prime tenants, actively attract tenants, and organize market events

Investee	Investment income (loss) recognized for 2025	Explanation	Improvement plan (for losses)
			to increase rental income. Increase revenue by stabilizing tenants and optimizing branding.
Beyond Fitness Consultants Co., Ltd.	1,310	Not applicable.	Not applicable.
Total	5,355		

(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	2025	
Changes in interest rates	Interest expense	400,021	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	22,072	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 2025 and 2024 shall increase or decrease by NTD 123,029 thousand and NTD105,986 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:

		2025/12/31			2024/12/31		
		Foreign currency (thousands)	Exchange rate	NTD thousand	Foreign currency (thousands)	Exchange rate	NTD thousand
<u>Financial assets</u>							
<u>Monetary items</u>							
USD : TWD	\$	5,148	31.43	161,812	3,110	32.79	101,976
USD : RMB		37,040	6.98	1,164,177	30,048	7.32	985,260
USD : JPY		2,207	156.52	69,373	1,630	156.22	53,459
EUR : TWD		644	36.90	23,760	799	34.14	27,264
EUR : RMB		7,347	8.20	271,091	5,855	7.62	199,893
JPY : TWD		50,336	0.20	10,108	64,160	0.21	13,467
JPY : RMB		66,444	0.04	13,342	37,552	0.05	7,882
RMB : NTD		105,700	4.50	475,651	1	4.48	3
<u>Financial liabilities</u>							
<u>Monetary items</u>							
USD: RMB		29,004	6.98	911,605	35,277	7.32	1,156,730
EUR: RMB		6,356	8.20	234,523	3,253	7.62	111,047

(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 2025 and on December 31, 2024, 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 2025 and 2024 shall increase (or decrease) by NTD8,345 thousand and NTD971 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 2025 and 2024, foreign exchange gains and losses (including both realized and unrealized gains/losses) were NTD 22,072 thousand and NTD50,315 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 2026 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 2026.

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:
The Securities Investors and Futures Traders Protection Center had filed a civil lawsuit ancillary to criminal proceedings on behalf of CMP against the former CMP chairperson, Mr. HO, Ming Shiann: This case was remanded by the Supreme Court for the second time on August 22, 2019, and the Tainan Branch of the Taiwan High Court issued a ruling on May 30, 2024, stating that the litigation proceedings in this civil case shall be stayed before the conclusion and final determination of the criminal case regarding the violation of the Securities and Exchange Act (No. 21, Jin-Shang-Zhong-Geng-3, 2024). Subsequently, the Tainan Branch of the Taiwan High Court revoked the aforementioned ruling to stay litigation proceedings on March 19, 2026, and scheduled a preparatory hearing for May 8, 2026.
- (XIII) Other significant risks and countermeasures: In 2025 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.

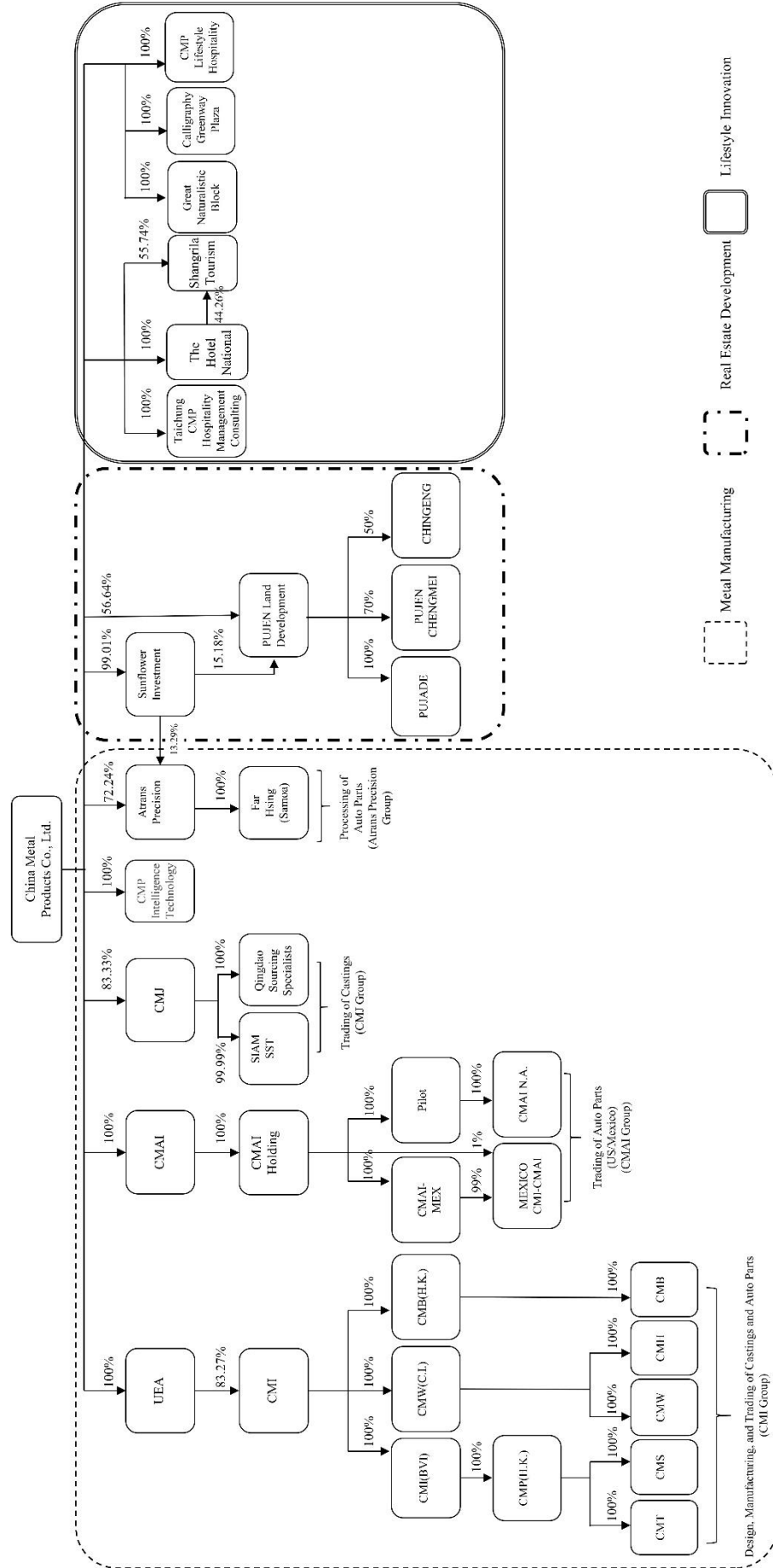
Chapter VI Special Notes

I. Information on Affiliated Companies

(I) Consolidated business report for affiliated companies

1. Organizational for affiliated companies

December 31, 2025



2. Basic information of affiliated companies

December 31,2025, 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 4,226,043	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 125,694	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 District, Taipei 106, Taiwan (R.O.C.).	NTD 676,831	General investment

8	Tianjin CMT Industry Co., Ltd.	1992/11	No. 0-10, Tangnan 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 4,000	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 2,916,908	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 2	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 International (BVI) Limited	2004/12	P.O. BOX 957, Offshore Incorporations Centre, Road Town, Tortola, British Virgin Islands.	USD 0	A holding company investing in 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 67,000	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	CMP Lifestyle Hospitality 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 385,000	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 406,648	Amusement park and hotel management business
23	Qingdao Sourcing Specialists Trading Co., Ltd.	2013/08	Room 624, International Business Office, No. 196 Zhengyang Road, Chengyang District, Qingdao City, Shandong Province	USD 100	Sale of casting and forging products and related customer service
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 8,377	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 42,000	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 1,237,800	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 48	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 del Bosque, Miguel Hidalgo, Ciudad de México, CP. 11580	MXN 850	Auto parts business
33	SIAM SST CO., LTD.	2024/05	789/14 Moo1, Nong Kham Sub-District, Sriracha District, Chonburi Province 20230 Thailand	THB 31,300	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	Smart Manufacturing business

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., CMP Lifestyle Hospitality Co., Ltd., Calligraphy Greenway Plaza Co., Ltd., Great Naturalistic Block Co., Ltd.)
- (11) Tourism and recreation business (e.g., Shangrila 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) Smart Manufacturing business. (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) CMP Lifestyle Hospitality 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 a smart manufacturing related company and has no division of labor with the Company.

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

As of December 31, 2025; 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)	74,060,965	17.52%
		Director	TSAO, Ming Hong	3,092,879	0.73%
		Director	WU, Shu Chuan	5,702,198	1.35%
		Director	HO, Cheng Yu,	4,056,384	0.96%
		Director	HO, Pei Fen	6,750,833	1.60%
		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)	165,232,748	56.64%

	Name of company	Title	Name or representative	Shareholding	
				Number of shares	Percentage (%)
10	Pujen Land Development Co., Ltd. Ltd.	Director	China Metal Products Co., Ltd. (Representative: WANG Chia Yu ; HO, Pei Shan ; HO, Cheng Yu ; KUO, Guang Yi)		
		Supervisor	San Lien Educational Foundation (Representative: LEE, Shun Min)	7,999	0.00%
		Supervisor	TSAO, Ming Hong	327,084	0.11%
11	Far Hsing(Samoa) Enterprise Co., Ltd.	Chairperson	Atrans Precision Industries Co., Ltd. (Representative: LIN, Ting Fung)	2,055	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 (Note 4)	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	-	-

	Name of company	Title	Name or representative	Shareholding	
				Number of shares	Percentage (%)
18	The Hotel National Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: LIN, Ting Fung)	5,000,000	100.00%
19	CMP Lifestyle Hospitality Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: LIN, Ting Fung)	1,000,000	100.00%
		Vice Chairperson	China Metal Products Co., Ltd. (Representative: HO, Cheng Yu)		
		Director	China Metal Products Co., Ltd. (Representative: MAI, Sheng Wei)		
		Supervisor	China Metal Products Co., Ltd. (Representative: HE, Shih Kang)		
20	PUJEN CHENGMEI Land Development Co., Ltd.	Chairperson	Pujen Land Development Co., Ltd. (Representative: WANG, Chia Yu)	26,950,000	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)	11,550,000	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	55.74%

	Name of company	Title	Name or representative	Shareholding	
				Number of shares	Percentage (%)
22	Shangrila Tourism Co., Ltd.	Director	China Metal Products Co., Ltd. (Representative: LIN, Ting Fung ; HO, Cheng Yu)		
		Supervisor	The Hotel National Co., Ltd. (Representative: WANG, Pei Chang)	18,000,000	44.26%
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	-	-
27	Taichung CMP Hospitality Management Consulting Co., Ltd.	Chairperson	China Metal Products Co., Ltd. (Representative: LIN, Ting Fung)	123,780,000	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%

	Name of company	Title	Name or representative	Shareholding	
				Number of shares	Percentage (%)
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)	1,000,000	100.00%
		Director	China Metal Products Co., Ltd. (Representative: MAI, Sheng Wei, LEE, Teng Hsu)		
		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 by CMJ CO. LTD.

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

7. Operating status of affiliated companies

December 31, 2025

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.	4,226,043	27,836,507	12,763,875	15,072,632	989,401	(457,435)	411,117	0.98
1	Atrans Precision Industries Co., Ltd.	356,875	843,927	252,984	590,943	576,209	(17,629)	37,223	1.04
2	Sunflower Investment Co., Ltd.	676,831	1,433,483	312,123	1,121,360	156,082	153,443	148,730	2.20
3	Pujen Land Development Co., Ltd.	2,916,908	21,592,356	13,185,715	8,406,641	3,969,896	886,326	759,263	2.60
4	The Hotel National Co., Ltd.	50,000	1,117,512	956,718	160,794	177,840	4,646	10,313	2.06
5	CMP Lifestyle Hospitality Co., Ltd.	10,000	75,754	27,527	48,227	95,656	(9,379)	19,226	19.23
6	United Elite Agents Limited	21,071	8,232,336	0	8,232,336	0	(187)	467,803	700.49
7	CMAI CO., LIMITED	34,852	343,243	131,467	211,776	288,005	25,015	30,242	30.24
8	CMJ CO., LTD.	8,751	282,231	108,731	173,500	519,109	32,384	26,491	44,152.44
9	Far Hsing (Samoa) Enterprise Co., Ltd.	65	(10,551)	4,909	(15,460)	0	0	65,266	31,759.47
10	Chingeng Land Development Co., Ltd.	3,000	20,232	9,611	10,621	0	(169)	(18)	(0.06)
11	Pujen Chengmei Land Development Co., Ltd.	385,000	883,260	533,940	349,320	0	(411)	1,050	0.03
12	China Metal International Holdings Inc.	39,939	14,492,188	4,772,673	9,719,515	1,106,239	73,094	562,055	0.57
13	China Metal International (BVI) Limited	5	5,135,757	0	5,135,757	0	0	287,031	1,780,586.24
14	CMP (H.K.) Industry Co., Ltd.	359,305	5,187,220	51,463	5,135,757	99,387	7,226	287,031	13.67
15	CMB (H.K.) Co., Ltd.	2,189,020	2,387,253	81,689	2,305,564	119,462	4,691	93,152	0.74

	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.	1,470,195	8,426,650	2,002,727	6,423,923	1,793,453	73,594	198,668	3.97
17	Tianjin CMT Industry Co., Ltd.	314,300	464,164	494	463,670	0	(7,736)	(10)	0.00
18	Suzhou CMS Machinery Co., Ltd.	125,720	5,182,299	535,378	4,646,921	2,202,267	263,209	291,236	72.81
19	Suzhou CMB Machinery Co., Ltd.	2,105,810	2,831,569	509,260	2,322,309	1,664,329	80,584	86,966	1.30
20	CMW (Tianjin) Industry Co., Ltd.	1,005,760	7,013,461	770,476	6,242,985	3,591,756	243,297	257,138	8.04
21	CMAI INDUSTRIES, INC.	244,933	73,683	27,328	46,355	87,825	(2,716)	(340)	(0.04)
22	Shangrila Tourism Co., Ltd.	406,648	656,309	507,228	149,081	396	(15,234)	(84,503)	(2.08)
23	Qingdao Sourcing Specialists Trading Co., Ltd.	3,143	63,929	16,021	47,908	89,447	3,953	4,062	0.00
24	Pilot Drive LLC	261,769	118,011	27,863	90,148	9,728	6,049	4,360	0.52
25	CMAI Holding, Inc.	263,278	90,615	0	90,615	0	0	4,148	0.50
26	CMI (Wu Han) Precision Machinery Co., Ltd.	1,320,060	2,079,664	1,372,621	707,043	337,425	(102,725)	(159,293)	(3.79)
27	Taichung CMP Hospitality Management Consulting Co., Ltd.	1,237,800	1,760,872	1,024,799	736,073	701,746	(176,282)	(196,118)	(1.58)
28	Calligraphy Greenway Plaza Co., Ltd.	59,000	111,981	46,749	65,232	54,860	2,193	4,063	0.69
29	PUJADE Construction Co., Ltd.	122,500	235,081	119,139	115,942	240,782	(3,285)	9,020	73.63
30	Great Naturalistic Block Co., Ltd.	50,000	40,783	5,554	35,229	16,910	(6,041)	(3,541)	(0.71)
31	CMAI-MEX Holding, LLC	1,494	462	0	462	0	0	(210)	(4.42)
32	MEXICO CMI-CMAI S. de R.L. de C.V.	1,509	467	0	467	0	(304)	(212)	(4.42)

	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.	31,359	86,063	56,674	29,389	59,092	(1,304)	596	1.90
34	CMP Intelligence Technology Co., Ltd.	10,000	14,133	5,565	8,568	5,176	(1,438)	(1,357)	(1.36)

Note 1: Exchange rate used on December 31, 2025: RMB/USD= 4.5/31.43 ; USD/NTD = 31.43 ; JPY/NTD =0.2008. Average exchange rate during 2025: RMB/USD=4.33/31.18 ; USD/NTD = 31.18 ; JPY/NTD = 0.2085

(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 2025 (from January 1, 2025 to December 31, 2025) 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 12, 2026

- 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.

