Stock No: 1604

SAMPO CORPORATION

2026 Annual Meeting of Shareholders Handbook

Meeting Date: 9 a.m., June 16, 2026 (Tuesday)

Meeting Location: No.19, Dinghu Rd., Gueishan Dist., Taoyuan City (The Company)

Method of convening: Physical Shareholders' Meeting

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SAMPO CORPORATION
Agenda of 2026 Annual Meeting of Shareholders

Date: 9 a.m., June 16, 2026 (Tuesday)

Location: No.19, Dinghu Rd., Gueishan Dist., Taoyuan City (The Company)

Method of convening: Physical Shareholders' Meeting

1. Call the Meeting to Order
2. Chairperson Remarks
3. Report Items
   (1) 2025 annual business report.
   (2) 2025 closing statement audit report by audit committee.
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   The reelection of all the directors.
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   Cancellation of non-competition restriction for newly elected directors and representatives.
7. Questions and Motions
8. Adjournment

Report Items

1. Proposal: 2025 business report is submitted for review.

   Explanation: Please see business report in Attachment 1 (pages 13 to 16 of this handbook).

2. Proposal: 2025 closing statements audit report by the audit committee is submitted for review.

   Explanation: (1) 2025 closing statements have been audited and certified by the accountant and reviewed by the audit committee. The audit report (Attachment 3) and review report (Attachment 2) are submitted for review (pages 17 to 37 of this handbook).

   (2) The independent directors read the audit report.

3. Proposal: 2025 employee and director remuneration report is submitted for review.

   Explanation: The company's 2025 pre-tax profit before provision of director and employee remuneration is NT$685,021,481. In accordance with Article 28 of the Articles of Association, no less than 1% and no more than 5% is provisioned as employee remuneration and no more than 3% is provisioned as director remuneration. In 2025, 1.3% director remuneration is provisioned in the total of NT$8,905,279 and 1.7% employee remuneration in the total of NT$11,645,366. Employee remuneration is issued in cash.

4. Proposal: 2025 cash dividend distribution of earnings is submitted for review.

Explanation:

(1) According to Article 240, paragraph 5 of the Company Act and Article 29 of the Articles of Association, a proposal for 2025 earnings distribution is being prepared, with a cash dividend of NT$1.5 per share.

(2) This cash dividend is calculated based on the distribution ratio and rounded down to the nearest dollar. Any remaining fractions of less than one dollar will be aggregated and recognized as other non-operating income.

5. Proposal: Amendments to the company's "Ethical Corporate Management Best-Practice Principles" is submitted for review.

Explanation: (1) It is proposed to amend the "Ethical Corporate Management Best-Practice Principles" in order to comply with the relevant provisions of the Company Act and the Securities and Exchange Act, and to meet the actual needs of the Company's operations.

(2) The Comparison Table of the Amended Provisions of the Company's Ethical Corporate Management Best-Practice Principles is as follows:

Clauses after the amendment	Original clauses	Reason for amendment
Article 17 (Organization and Responsibility) Our directors, managers, employees, appointed personnel, and actual controllers owe a fiduciary duty of care, supervise the Company to prevent any dishonest behavior, regularly review the implementation results of the fiduciary duty of care, and continually improve them to ensure the thorough implementation of the policy for conducting business with integrity. To achieve sound integrity management, the Company shall designate a <u>chief corporate governance officer who shall establish an appropriate</u> dedicated unit based on needs to be responsible for…	Article 17 (Organization and Responsibility) Our directors, managers, employees, appointed personnel, and actual controllers owe a fiduciary duty of care, supervise the Company to prevent any dishonest behavior, regularly review the implementation results of the fiduciary duty of care, and continually improve them to ensure the thorough implementation of the policy for conducting business with integrity. To achieve sound integrity management, the Company shall establish a dedicated unit <u>under the Board of Directors</u>...	Additions and changes in accordance with the Company's needs
Article 23 (Reporting System) The Company shall establish a concrete reporting system and operate it scrupulously. The system shall cover at least the following: 1. Establish and announce an internal independent whistleblowing mailbox or hotline, or commission external independent institutions to provide such mailboxes and hotlines for use by internal and	Article 23 (Reporting System) The Company shall establish a concrete reporting system and operate it scrupulously. The system shall cover at least the following: 1. Establish and announce an internal independent whistleblowing mailbox or hotline, or commission external independent institutions to provide such mailboxes and hotlines for use by internal and	Additions and changes in accordance with the Company's needs

external personnel of the Company. 2. The corporate governance officer shall appoint dedicated personnel or a unit for handling whistleblowing reports if the whistleblowing involves a director or senior management…	external personnel of the Company. 2. Appoint dedicated personnel or a unit for handling whistleblowing reports if the whistleblowing involves a director or senior management…	

Proposals

No. 1: (Proposed by the Board)

Cause of action: 2025 business report and financial statements are submitted for ratification.

Explanation:

(1) The company's 2025 financial statements have been audited by accountants Su, Yu-Shiou and Wu, Ko-Chang from Deloitte & Touche (please see Attachment 3, pages 18 to 37 of this handbook) and submitted together with the business report (please see Attachment 1, pages 13 to 16 of this handbook) to the audit committee. An audit report was issued. Please see Attachment 2, page 17 of this handbook.

(2) The above closing statements are submitted for approval.

Resolution:

No. 2: (Proposed by the Board)

Cause of action: 2025 earnings distribution proposal was submitted for ratification.

Explanation:

(1) The 2025 earnings distribution statement is being prepared in accordance with the Articles of Incorporation. For detailed calculations, please refer to page 8 of this handbook.

(2) The above earnings distribution statement is submitted for approval.

Resolution:

SAMPO CORPORATION
2025 Profit Distribution Table

Unit: NTD

Item	Amount
Opening undistributed earnings	2,084,380,516
The defined benefit plans re-measured amount is recognized in the “retained earnings” account.	10,327,801
Adjusted undistributed profit	2,094,708,317
Net profits for the period	618,420,037
Legal reserve appropriated	(62,874,784)
Provision of special reserve according to law	(38,075,358)
Distributor profit for this period	2,612,178,212
Distribution Items	
Shareholder bonus – cash dividend (374,200,000 shares*$1.5)	(561,300,000)
Unappropriated earnings at the end of the period	2,050,878,212

Note: The number of shares issued and paid-in capital of the Company was 384,200,000 shares, less the number of 10,000,000 shares of employee treasury stock that had not been transferred as of March 10, 2026. As of March 10, 2026, the number of shares outstanding and available for distribution of dividends was 374,200,000 shares.

If the number of outstanding shares changes due to treasury shares buyback, transfer or cancellation, and the shareholder distribution ratio changes, the chairman is authorized to make adjustment.

This cash dividend is calculated based on the distribution ratio and rounded down to the nearest dollar. Any remaining fractions of less than one dollar will be aggregated and recognized as other non-operating income.

Chairman: Manager: Accounting Supervisor:

Election Matters

Cause of action: For the general re-election of directors, please proceed to nominate. (Proposed by the Board)

Explanation:

(1) The term of the Company's 27th board of directors and independent directors will end on June 27, 2026. A re-election is planned to take place at the 2026 Annual Shareholders' Meeting. The current directors and independent directors will conclude their duties upon the inauguration of the new directors and independent directors. At the upcoming Annual Shareholders' Meeting, seven directors (including three independent directors) will be elected through the nomination system, with a term of three years from June 16, 2026 to June 15, 2029. Candidates will be eligible for re-election.

(2) This director and independent director election is based on the nomination system, where shareholders will elect directors from the list of candidates. The newly elected directors will take office immediately after the shareholders' meeting.

(3) List of director candidates:

Nominee category	Name	Education	Experience	Shares
Director	Falon Investment Ltd.	Not applicable.	Director, Orange Youth Management Consulting Co., Ltd.	
Director	CHEN, SHENG-CHUAN	Masters, Department of Electrical Engineering, University of Cincinnati	Chairman of NUCOM INTERNATIONAL CORPORATION Director of RECHI PRECISION CO., LTD. Director of Sampo International Trade and Investment Co., Ltd. Director of AMIGO LOGISTICS CORPORATION Director of DONGGUAN SAMPO ELECTRONICS CO., LTD. Director of SAMPO CORPORATION Chairman of SYNVISION TECHNOLOGY SERVICE CORPORATION	
Director	Chen Zhang	Not applicable.	Director of SAMPO CORPORATION	

Nominee category	Name	Education	Experience	Shares
	Xiu Ju Culture and Education Foundation			
Director	Chen, Sheng-Wei	Stanislaus, M.B.A., California State Univ.	Director of NUCOM INTERNATIONAL CORPORATION Director of TOKO UNIVERSITY Director of T.K. Long-Term Care Foundation MONET INVESTMENT CO., LTD.	
Independent Director	Lin, Yu-Tse	Graduated from Tatung University	President of SAMPO CORPORATION Vice Chairman of RECHI PRECISION CO., LTD. Supervisor of Taivital Biopharmaceutical Co. LTD Independent Director of E-CMOS CORPORATION Independent Director of SAMPO CORPORATION	
Independent Director	Lai, Kai-Hsuan	Graduated from Taoyuan Yuda High School	Business Manager of ING Aetna Life Insurance Company Assistant Vice Manager, Business Department of Fubon Securities Co., Ltd. Brand Director for Taiwan Region of V.LEAGUE ENTERPRISE CO., LTD. Chairman of S Plus Marketing CO., LTD. Chairman, Queen's Self-Media Integrated Marketing Co., Ltd. President of aeco.news Independent Director of SAMPO CORPORATION	
Independent Director	Hua, Kai-Lung	Purdue University	Dean, Industry-Academia Collaboration, National Taiwan University of Science and Technology Vice Dean, College of Electrical Engineering and Computer Science, National Taiwan University of Science and Technology Deputy General Director, Information and Communications Research Laboratories, ITRI Chief Technology Officer of Microsoft Corporation Professor of the Department of Computer Science and Information Engineering, National Taiwan University of Science and Technology	

Election Results:

Other Matters

Proposal: The lifting of the non-competition restrictions on newly elected directors and their representatives, please proceed to vote on the resolution. (Proposed by the Board)

Explanation:

(1) In accordance with Article 209 of the Company Act, when a director engages in any act for him/herself or for any other person within the scope of business of the company, an explanation about the key points of the act shall be provided to the shareholders' meeting and an approval shall be acquired.

(2) Since the newly elected directors of the Company at the 2026 Annual Shareholders' Meeting may have investments or engage in other companies with the same or similar business scopes as the Company and concurrently serve as directors of such companies, it is hereby proposed to the shareholders' meeting in accordance with the law to lift the non-competition restrictions on such directors and their representatives who fall under the aforementioned circumstances. The non-compete situations of the newly elected director candidates are as follows.

Type of products	Name	Concurrent position
Director	Falon Investment Ltd.	Director, Orange Youth Management Consulting Co., Ltd.
Director	CHEN, SHENG-CHUAN	Chairman of NUCOM INTERNATIONAL CORPORATION Director of RECHI PRECISION CO., LTD. Director of Sampo International Trade and Investment Co., Ltd. Director of AMIGO LOGISTICS CORPORATION Director of DONGGUAN SAMPO ELECTRONICS CO., LTD. Chairman of SYNVISION TECHNOLOGY SERVICE CORPORATION
Director	Chen, Sheng-Wei	Director of NUCOM INTERNATIONAL CORPORATION Director of T.K. Long-Term Care Foundation
Independent Director	Lin, Yu-Tse	Director of Taivital Biopharmaceutical Co. LTD Independent Director of E-CMOS CORPORATION
Independent	Lai, Kai-Hsuan	Brand Director for Taiwan Region of V.LEAGUE

Type of products	Name	Concurrent position
Director		ENTERPRISE CO., LTD. Chairman of S Plus Marketing CO., LTD. Chairman, Queen's Self-Media Integrated Marketing Co., Ltd. President of aeco.news
Independent Director	Hua, Kai-Lung	Chief Technology Officer of Microsoft Corporation Professor of the Department of Computer Science and Information Engineering, National Taiwan University of Science and Technology

Resolution:

Questions and Motions

Adjournment of meeting

Attachment 1

SAMPO CORPORATION

Business Report

"Stand firm amidst change and find opportunities in challenges." Looking back at 2025, the global economy attempted to stabilize in the aftermath of inflation; however, geopolitical risks remained. Furthermore, domestic electricity price adjustments and changes in housing market policies created uncertainties in the overall consumer market. Nevertheless, Sampo has adhered to its corporate core of "honesty, teamwork, and innovation," and successfully leveraged the advantages of "local production and rapid response" through the full commissioning and efficient operation of its Tainan smart factory. We have continued to strengthen our competitive advantage in the industry and have steadily advanced the layout of AI appliances and the Sampo Julife Wellness Residence business, laying a solid foundation for the Company's long-term development.

In the era of rapid technological advancement, Sampo is celebrating its 90th anniversary and simultaneously launching a new chapter in the age of AI. We are actively integrating AI into our product development, after-sales service, and production management to optimize operational efficiency and deliver a more convenient, higher-quality lifestyle for our consumers. Despite being in the cold technological era, Sampo has always remained true to its original intentions, valuing the warmth of human connection and allowing technology and emotion to advance together.

Looking ahead, Sampo will no longer be just a home appliance manufacturer, we will integrate our robust logistics system with more thoughtful after-sales service to connect home appliances, logistics, and the Sampo Julife Wellness Residence business, creating a full-fledged home living ecosystem. The 2025 business results and the 2026 business plan are as follows:

I. Business result in 2025

(I) Implementation of operational plan:

The Company recorded consolidated revenue of NT$9,049.77 million for 2025, representing a reduction of NT$444.04 million from NT$9,493.81 million in 2024. During the period, the consolidated net operating profit was NT$450.46 million, a decrease of NT$206.86 million compared to 2024, whereas the consolidated net profit for the period was NT$661.43 million, reflecting a reduction of NT$144.39 227million compared to 2024.

(II) Financial income and expenditure analysis:

The consolidated net cash inflow from operating activities in 2025 amounted to NT$702.85 million, while there was a net cash outflow of NT$1,230.03 million from investing activities and a net cash inflow of NT$516.96 million from financing activities. Consequently, the ending cash and cash equivalents balance decreased by NT$14.37 million, bringing the final figure to NT$883.89 million.

(III)Profitability analysis:

Item	2025	2024
Return on consolidated assets	4.09%	5.15%
Return on consolidated shareholders' equity	7.33%	9.20%
Consolidated net profit ratio	7.31%	8.49%
Consolidated earnings per share	NTD 1.70/share	NTD 2.09/share

(IV)Research and development status:

In 2025, we invested NT$118.8 million in R&D budgets. The Company adheres to making efforts in Taiwan; its R&D focuses on "AI energy conservation" and "healthy life technologies." We introduced AI inverter technology to precisely detect environments and usage habits, realizing ultimate power-saving performance that is more favorable than the Grade 1 Energy Efficiency in Taiwan, helping consumers effectively reduce their power bills. Meanwhile, we continue to develop the Pico Pure patented technology to extensively apply it to different home appliances, reinforcing the antibacterial, anti-mold, and deodorizing functions to satisfy the stringent requirements of home care in the post-pandemic era. In addition, considering the requirements of an aged society, we are committed to improving the convenience and intuitiveness of product operations, and we ensure that each piece of Sampo home appliance can bring a home experience of ease, convenience, and comfort to consumers by improving product value through aesthetic designs and strictly adhering to quality standards.

II. Summary of business plan 2026

(I) Operating strategy:

Sampo will fully commit to its goal of becoming a "home appliance service industry leader." We stand by our brand commitment of "let Sampo take care of household chores so that love can be left to the family," which is not just an advertising slogan but the guiding principle behind our product development and services. In terms of product strategy, we adhere to the philosophy of "strict quality control and quality first" and strive to provide premium home appliances that meet the needs of Taiwanese lifestyles and consumers' requirements. We rigorously check both functional design and durability to ensure consistent quality. Regarding our service network, we have service centers throughout Taiwan; leveraging this advantage, we provide timely repairs and support through our professional technical team. We seek to establish long-term trust with consumers by combining solid product quality with comprehensive after-sales service to steadily promote operational growth.

(II) Expected sales volume:

Facing uncertainties in the macroeconomy, the rigid demand for home appliance replacement remains the main driver in the market. Sampo will focus its sales core on "inverter air conditioners, large capacity refrigerators, and drum washing machines." It will also expand its personalized kitchen appliance product line to cater to the growing number of singles and small households. We will maintain our leading position through precision marketing and careful after-sales service in order to achieve robust growth in revenue and profits despite competition.

(III) Important production and marketing policies:

In 2026, our production and sales policy will focus on the maximization of production benefits and the activation of asset values. We will continue to optimize the production processes of the Tainan Plant, introduce automated systems, improve yield rates, and strictly control costs to ensure that products possess outstanding quality and price competitiveness. In terms of asset activation, partial warehouses in the Logistics Park have been completed and successfully leased, contributing to rental income. In the future, with the gradual completion of construction in the Park, it is expected that rental gains will continue to grow, bringing stable cash flows to the Company.

(IV) The influence of the external competition environment, the legal environment, and the macroeconomic environment:

In the face of an increasingly fierce external competitive environment, despite challenges from low-priced imported brands, Sampo Corporation has consistently built consumer trust through its strengths in "local service and fast maintenance." Regarding regulations, we actively responded to the government's net-zero carbon emissions policy, seized opportunities in energy-saving home appliances, and continued to launch green home appliances that meet Grade 1 Energy Efficiency in Taiwan, thereby transforming environmental regulations into a significant driver of sales. As for the macroeconomic environment, considering the continued volatility in raw material prices and exchange rates, we will adopt a prudent and pragmatic approach to effectively mitigate external risks through flexible procurement strategies and precise inventory management, effectively minimizing the impacts of external risks and ensuring that the Company can maintain stable profitability within the fluctuating conditions.

(V) The Company’s future development strategy:

1. Continue to promote the Sampo Julife initiative: We will continue to monitor the construction progress of "Sampo Julife Wellness Residences" in various locations to ensure their timely completion; at the same time, we are actively preparing for the establishment of long-term care facilities, and implementing the service value and operation goals of the Sampo Julife brand through the integration of premium living environments and professional care resources.
2. Asset activation and development: The Logistics Park will continue construction based on the plan. The subsequent completion and leasing of warehouse facilities will further expand the scale of rental gains, creating long-term and stable profit sources for the Company.
3. Improve production efficiency: Continuously optimize the performance of the Tainan Plant. By introducing automation equipment and implementing lean management, we improved production efficiency and tightly controlled manufacturing costs to ensure that products maintain a competitive advantage in both quality and price.
4. Market expansion and distribution collaboration: In the domestic market, we will continue to strengthen our collaboration with distribution partners and provide diversified marketing support to secure our market share. In the international market, we are actively seeking overseas cooperation opportunities to steadily expand our export sales channels and enhance our brand influence.

Stepping into its 90th year, Sampo continued to focus on core business development and new business deployment in response to the ever-changing market conditions. The management team will focus on executing the transformation strategy, enhancing corporate resilience, seeking steady profits, and improving the Company's long-term value to achieve the next glorious milestone.

Chairman: Chen Mao-Bang Industry and Commerce Development Foundation	President: HSU, CHING-CHAO	Accounting officer: CHIEN, SHU HUI

Attachment 2

Audit Committee's Audit Report

Approved

The board of directors prepared and presented the Company's 2025 business report, financial statements, and earnings distribution proposals, of which, the financial statements were audited by CPA Su, Yu-Shiou and CPA Wu, Ker-Chang of Deloitte & Touche with an audit report issued.

The aforementioned business report, financial statements, and earnings distribution proposals were reviewed by the Audit Committee without any nonconformity identified; also, they are hereby presented for inspection according to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

To

2026 Regular Shareholders' Meeting

Convener of the Audit Committee: Lin, Yu-Tse

April 1, 2026

Attachment 3

Independent Auditor's Report

To SAMPO CORPORATION:

Auditor's opinions

We have audited the consolidated balance sheet of SAMPO CORPORATION and its subsidiaries as of December 31, 2025 and 2024, and the consolidated comprehensive income statements, consolidated statement of changes in shareholders' equity, consolidated statements of cash flows, and notes to the consolidated financial statements (including significant accounting policies) for the years then ended.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the SAMPO Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis of an audit opinion

We conducted our audit in accordance with the Regulations Governing Certified Public Accountants Engaged to Audit and Attest Financial Statements and the Standards on Auditing. Our responsibilities under those standards are further described in the responsibilities of auditors for the audit of the consolidated financial statements. We are independent of SAMPO GROUP in accordance with the Code of Professional Ethics for Certified Public Accountants, and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that our audit provides a reasonable basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2025 consolidated financial statements of SAMPO GROUP. These matters were addressed in the content of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on those matters.

Key audit matters of the 2025 consolidated financial statements of SAMPO CORPORATION and its subsidiaries are as follows:

<u>Key Audit Matter: Recognition of sales revenue to hypermarket channels</u>

For 2025, SAMPO CORPORATION's and its subsidiaries' revenues from sales to major hypermarkets is a key indicator used by management to evaluate business performance, and the effect of the recognition of related revenues on the financial statements is material. Therefore, we have determined that the recognition of the aforementioned operating revenues is a key audit matter and the related accounting policies are described in Note 4(15) to the consolidated financial statements.

Our auditing procedures with respect to the above matter are as follows:

1. Understood, evaluated and tested the effectiveness of the design and implementation of the internal control system related to revenue recognition.

2. In order to confirm the authenticity of the revenue, we obtained the sales revenue details of the hypermarket channel in 2025, sampled and verified original sales orders, shipping documents and invoices of the relevant transactions, and reconciled them with the recorded amounts in the accounting books.
3. Obtained the details of sales returns and discounts for the subsequent period from the hypermarket channel, sampled and verified the relevant certificates of sales returns and discounts.

Other Matters

We have also audited the individual financial statements of SAMPO CORPORATION as of and for the year ended December 31, 2025 and 2024 on which we have issued an unqualified opinion.

Responsibilities of Management and Those in Charge with Governance of the Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The responsibility of management is to prepare fairly presented consolidated financial statements in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reports Standards, International Accounting Standards interpretations, and announcements of interpretations recognized and published by the Financial Supervisory Commission and maintain necessary internal control related to the preparation of consolidation of financial statements in order to ensure the material misstatement caused by fraud or error does not exist in the consolidated financial statements.

In preparing the consolidated financial statements, the management is also responsible for assessing the ability of SAMPO GROUP as a going concern, disclosing as applicable, matters related to a going concern and using the going concern basis of accounting. Unless the management either intends to liquidate SAMPO GROUP or to cease operations, or has no other realistic alternative but to do so.

Those in charge of governance (including the Auditing Committee) are responsible for overseeing the reporting process of the financial statements of SAMPO GROUP.

Auditor's Responsibilities for the Audit of the Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue and auditor's report. Reasonable assurance is a high level of assurance, but is not a guarantee that and audit conducted in accordance with the accounting principles in the Republic of China will always detect a material misstatement when it exists. Material misstatement could arise from fraud or errors. If fraud or errors are considered materials, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

The independent auditors when conducting the audit in accordance with auditing standards shall exercise professional judgment and professional suspicion. The independent auditors also perform the following tasks:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design, and perform audit procedures responsive risks, and obtain evidence that is sufficient and appropriate to provide a basis of our opinion. Fraud may involve conspiracy, forgery, deliberate omission, false declaration, or violation of internal control; therefore, the risk of material misstatement arising from fraud is higher than that caused by error.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control effective in SAMPO GROUP.
3. Assess the appropriateness of the accounting policies adopted by the management and the reasonableness of the accounting estimates and related disclosures made.
4. Conclude the appropriateness of the use of the going concern basis of accounting by the management, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on SAMPO GROUP to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inappropriate, to modify our opinion. The conclusion of the independent auditors is based on the audit evidence obtained as of the audit report date. However, future events or conditions may cause SAMPO GROUP to cease as a going concern.
5. Evaluate the overall presentation, structure, and content of the consolidated statements, including related notes, whether the consolidated statements represent the underlying transactions and events in a matter that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence on the financial information of business entities within the Group in order to express an opinion on the consolidated financial statements. The independent auditor is responsible for guiding, supervising, and implementing the audit of the Group; also, is responsible for forming an opinion on the audit of the Group.

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

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

From the matters communicated with those in charge of governance, we determine those matters that were of most significance in the audit of the 2025 consolidated financial statements of SAMPO GROUP and are therefore the key audit matters. The independent auditors shall state the key audit matters in the audit report except for the specific matters prohibited from being disclosed by law and regulations, or, in rare cases, where the independent auditor decides not to have specific matters communicated in the audit report since the negative effect of such disclosure can be reasonably expected to be greater than the increase of public interest.

Deloitte Taiwan

CPA Su,Yu-Shiou

Financial Supervisory Commission approval no.
Jin-kwong-cheng-sheng No.: 1040024195

CPA Wu, Ker-Chang

Financial Supervisory Commission approval no.
Jin-kwong-cheng-sheng No.: 1000028068

March 13, 2026

SAMPO CORPORATION and its Subsidiary

Consolidated balance sheet

December 31, 2025 and 2024

Unit: NT$1 thousand

		December 31, 2025		December 31, 2024	
Code	Assets	Amount	%	Amount	%
	Current asset				
1100	Cash and cash equivalents (Note 6)	$ 883,889	5	$ 898,261	5
1110	Financial assets at fair value through profit and loss-Current (Note 7)	18,424	-	3,158	-
1136	Financial assets measured at the amortized cost – current (Note 9)	129,754	1	67,024	-
1150	Notes receivable, net (Note 10)	398,168	2	294,159	2
1160	Notes receivable - related parties, net (Notes 10 and 30)	-	-	15	-
1170	Accounts receivable, net (Note 10)	583,876	3	902,739	5
1180	Accounts receivable - related parties, net (Notes 10 and 30)	342	-	4,732	-
1200	Other receivables (Note 10)	18,630	-	22,267	-
1210	Other receivables - related parties (Notes 10 and 30)	92	-	1,979	-
1220	Current tax assets (Note 25)	14,859	-	20	-
130X	Inventory (Note 11)	1,468,575	8	1,660,460	10
1479	Other current assets (Note 17)	378,637	2	487,729	3
11XX	Total current assets	3,895,246	21	4,342,543	25
	non-current assets				
1510	Financial assets at fair value through profit and loss-Non-current (Note 7)	289,395	2	183,153	1
1520	The financial assets measured for the fair values through other comprehensive income- non-current (Note 8)	433,274	2	350,518	2
1535	Financial assets based on cost after amortization-Non-current (Note 9)	33,000	-	27,060	-
1550	Investments accounted for using equity method (Note 13)	3,621,539	19	3,498,275	20
1600	Property, plant and equipment (Note 14)	8,426,820	45	7,863,678	44
1755	Right-of-use asset (Note 15)	1,061,833	6	839,637	5
1760	Investment Property (Note 16)	911,005	5	381,934	2
1780	Intangible asset	33,761	-	30,721	-
1840	Deferred tax assets (Note 25)	48,786	-	53,392	-
1975	Net defined benefit asset - Non-current (Note 21)	30,538	-	-	-
1990	Other non-current assets (Note 17)	63,748	-	98,323	1
15XX	Total non-current assets	14,953,699	79	13,326,691	75
1XXX	Total assets	$ 18,848,945	100	$ 17,669,234	100
Code	Liabilities and equity				
	Current liabilities				
2100	Short-term borrowings (Note 18)	$ 1,430,000	8	$ 1,350,000	8
2110	Short-term notes and bills payable (Note 18)	-	-	399,862	2
2130	Contract liabilities – current (Note 23)	282,354	2	207,492	1
2150	Payable notes	49,039	-	62,837	-
2170	Accounts payable	543,854	3	734,420	4
2180	Accounts payable - related parties (Note 30)	-	-	2,084	-
2219	Other payables (Note 19)	496,081	3	554,826	3
2220	Other payables – related parties (Note 30)	32	-	741	-
2230	Current tax liabilities (Note 25)	27,978	-	64,625	1
2250	Provisions for liabilities - current (Note 20)	86,171	-	99,103	1
2280	lease liabilities - current (Note 15)	197,070	1	236,057	1
2320	Long-term loans due within one year or one business cycle (Note 18)	4,814	-	92,000	1
2399	Other current liabilities (Note 19)	180,922	1	209,980	1
21XX	Total current liabilities	3,298,315	18	4,014,027	23
	non-current liabilities				
2540	Long-term borrowings (Note 18)	4,911,581	26	3,208,000	18
2550	Provisions for liabilities - non-current (Note 20)	108,170	1	108,563	1
2570	Deferred tax liabilities (Note 25)	786,895	4	786,895	4
2580	Lease liabilities - Non-current (Note 15)	627,507	3	372,294	2
2640	Net defined benefit liability - Non-current (Note 21)	-	-	122,250	1
2670	Other non-current liabilities	66,949	-	66,441	-
25XX	Total non-current liability	6,501,102	34	4,664,443	26
2XXX	Total liabilities	9,799,417	52	8,678,470	49
	Equity of the parent company (Note 22)				
	Share capital				
3110	Common stock capital	3,842,000	20	3,842,000	22
3200	Capital surplus	269,419	2	293,377	2
	Retained earnings				
3310	Statutory reserves	1,061,644	6	982,992	6
3320	Special reserve	1,639,503	9	1,628,550	9
3350	Unappropriated Earnings	2,704,602	14	2,726,760	15
3300	Total retained earnings	5,405,749	29	5,338,302	30
3400	Other equity	(121,417)	(1)	(135,184)	(1)
3500	Treasury stock	(777,873)	(4)	(777,873)	(4)
31XX	Total equity of the parent company	8,617,878	46	8,560,622	49
36XX	non-controlling interest	431,650	2	430,142	2
3XXX	Total equity	9,049,528	48	8,990,764	51
	Total Liabilities and Equity	$ 18,848,945	100	$ 17,669,234	100

The notes attached shall constitute an integral part of this Consolidated financial statement.

Chairman: Chen Mao-Bang Industry and Commerce Development Foundation   Managerial officer: Hsu, Ching-Chao   Accounting officer: CHIEN, SHU HUI

SAMPO CORPORATION and its Subsidiary

Consolidated Income Statement

January 1 to December 31, 2025 and 2024

Unit: NTD thousands, except Earnings Per Share (NTD)

		2025		2024	
Code		Amount	%	Amount	%
	Operating revenues (Note 23)				
4100	Sales revenue	$ 7,786,102	86	$ 8,306,370	87
4600	Labor revenue	1,068,968	12	1,009,157	11
4800	Other operating revenue	194,700	2	178,280	2
4000	Total operating revenues	9,049,770	100	9,493,807	100
	Operating costs				
5110	Cost of sales	6,151,778	68	6,451,102	68
5600	Labor service cost	1,076,290	12	1,080,108	11
5800	Other operating costs	131,263	1	104,892	1
5000	Total operating costs	7,359,331	81	7,636,102	80
5900	Gross profits	1,690,439	19	1,857,705	20
	Operating expenses				
6100	Marketing expenses	412,472	5	400,702	5
6200	Administrative expenses	711,093	8	679,495	7
6300	Research and development expenses	118,647	1	111,771	1
6450	Expected credit impairment (reversal gain) loss	(2,230)	-	8,418	-
6000	Total operating expenses	1,239,982	14	1,200,386	13
6900	Net Operating Income	450,457	5	657,319	7
	Non-operating income and expenses (Note 24)				
7100	Interest income	7,696	-	8,262	-
7010	Other income	78,288	1	58,940	1
7020	Other gains and losses	16,154	-	28,132	-
7050	Financial costs	(107,154)	(1)	(62,547)	(1)
7060	Share of profit or loss of associates accounted for using the equity method	304,750	4	274,236	3
7000	Total non-operating revenues and expenses	299,734	4	307,023	3

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		2025		2024	
Code		Amount	%	Amount	%
7900	Net income before tax	$ 750,191	9	$ 964,342	10
7950	Income tax expense (Note 25)	(88,765)	(1)	(158,530)	(1)
8200	Net income for the year	661,426	8	805,812	9
	Other comprehensive income				
8310	The items that are not reclassified as profit or loss				
8311	Reevaluation of determined benefit plan	8,346	-	30,618	-
8316	Unrealized valuation gains or losses of equity instruments investments in financial assets measured at FVTOCI	82,756	1	43,291	1
8330	Share of other comprehensive income of associates accounted for under equity method	3,053	-	7,014	-
8349	Income tax related to titles not subject to reclassification	(509)	-	(1,220)	-
		93,646	1	79,703	1
8360	Items that may be re-classified subsequently under profit or loss				
8361	Exchange differences on translation of foreign financial statements	(4,143)	-	8,141	-
8370	Share of other comprehensive income of associates accounted for under equity method	(65,537)	(1)	148,325	1
		(69,680)	(1)	156,466	1
8300	Other comprehensive income of the current year (net amount after taxation)	23,966	-	236,169	2
8500	Total amount of comprehensive income of the current year	$ 685,392	8	$ 1,041,981	11
	Net income attributable to:				
8610	Shareholders of parent company	$ 618,420	7	$ 761,700	8
8620	Non-controlling interest net income	43,006	-	44,112	-
8600		$ 661,426	7	$ 805,812	8

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Code		2025 Amount	2025 %	2024 Amount	2024 %
	The total comprehensive income belongs to				
8710	Owners of parent	$ 642,514	7	$ 994,454	10
8720	non-controlling interest	42,878	1	47,527	1
8700		$ 685,392	8	$ 1,041,981	11
	Earnings per share (Note 26)				
	From continuing operations and discontinued operations				
9750	Basic	$ 1.70		$ 2.09	
9850	Diluted	$ 1.70		$ 2.09	

The notes attached shall constitute an integral part of this Consolidated financial statement.

Chairman: Chen Mao-Bang Industry and Commerce Development Foundation
Managerial officer: Hsu, Ching-Chao
Accounting officer: CHIEN, SHU HUI

SAMPO CORPORATION and its Subsidiary

Consolidated Statements of Changes in Shareholders' Equity

January 1 to December 31, 2025 and 2024

Unit: NT$1 thousand

		Equity of the company											
					Retained earnings			Other equity					
Code		Shares	Share capital	Capital surplus	Statutory reserves	Special reserve	Unappropriated Earnings	Exchange differences on translation of foreign financial statements	Unrealized gain or loss on financial assets at fair value through other comprehensive profit or loss	Treasury stock	Total	Non-controlling interest	Total equity
A1	Balance as of January 1, 2024	384,200	$ 3,842,000	$ 273,965	$ 911,999	$ 1,629,942	$ 2,579,669	($ 295,023)	($ 48,096)	($ 777,873)	$ 8,116,583	$ 405,366	$ 8,521,949
	Distribution of 2023 earnings												
B1	Statutory reserves	-	-	-	70,993	-	(70,993)	-	-	-	-	-	-
B5	Cash dividend to the Company's shareholders	-	-	-	-	-	(561,300)	-	-	-	(561,300)	-	(561,300)
B17	Reversal of special reserve	-	-	-	-	(1,392)	1,392	-	-	-	-	-	-
C7	Changes in affiliates and joint ventures recognized under the equity method	-	-	3,530	-	-	(8,527)	-	-	-	(4,997)	-	(4,997)
D1	Net profits for 2024	-	-	-	-	-	761,700	-	-	-	761,700	44,112	805,812
D3	Other comprehensive profit and loss after tax in 2024	-	-	-	-	-	28,871	154,243	49,640	-	232,754	3,415	236,169
D5	Total profit and loss in 2024	-	-	-	-	-	790,571	154,243	49,640	-	994,454	47,527	1,041,981
M1	Dividends distributed to the subsidiaries adjusted to the additional paid-in capital	-	-	15,882	-	-	-	-	-	-	15,882	-	15,882
O1	Increase/ decrease in Non-controlling interest	-	-	-	-	-	-	-	-	-	-	(22,751)	(22,751)
Q1	Equity instrument at fair value through other comprehensive income statement	-	-	-	-	-	(4,052)	-	4,052	-	-	-	-
Z1	Balance as of December 31, 2024	384,200	3,842,000	293,377	982,992	1,628,550	2,726,760	(140,780)	5,596	(777,873)	8,560,622	430,142	8,990,764
	Distribution of 2024 earnings												
B1	Statutory reserves	-	-	-	78,652	-	(78,652)	-	-	-	-	-	-
B5	Cash dividend to the Company's shareholders	-	-	-	-	-	(561,300)	-	-	-	(561,300)	-	(561,300)
B17	Special reserve	-	-	-	-	10,953	(10,953)	-	-	-	-	-	-
C7	Changes in affiliates and joint ventures recognized under the equity method	-	-	(39,841)	-	-	-	-	-	-	(39,841)	(1,274)	(41,115)
D1	Net income for 2025	-	-	-	-	-	618,420	-	-	-	618,420	43,006	661,426
D3	Other comprehensive profit and loss after tax in 2025	-	-	-	-	-	10,327	(68,974)	82,741	-	24,094	(128)	23,966
D5	Total profit and loss in 2025	-	-	-	-	-	628,747	(68,974)	82,741	-	642,514	42,878	685,392
M1	Dividends distributed to the subsidiaries adjusted to the additional paid-in capital	-	-	15,883	-	-	-	-	-	-	15,883	-	15,883
M7	Changes in ownership interest in subsidiaries	-	-	-	-	-	-	-	-	-	-	(22,238)	(22,238)
O1	Increase/ decrease in Non-controlling interest	-	-	-	-	-	-	-	-	-	-	(17,858)	(17,858)
Z1	Balance as of December 31, 2025	384,200	$ 3,842,000	$ 269,419	$ 1,061,644	$ 1,639,503	$ 2,704,602	($ 209,754)	$ 88,337	($ 777,873)	$ 8,617,878	$ 431,650	$ 9,049,528

The notes attached shall constitute an integral part of this Consolidated financial statement.

Chairman: Chen Mao-Bang Industry and Commerce Development Foundation Managerial officer: Hsu, Ching-Chao Accounting officer: CHIEN, SHU HUI

SAMPO CORPORATION and its Subsidiary

Consolidated Statements of Cash Flow

January 1 to December 31, 2025 and 2024

Unit: NT$1 thousand

Code		2025	2024
	Cash flow from operating activities		
A10000	Net income before tax for the year	$ 750,191	$ 964,342
A20010	Profits and loss		
A20100	depreciation expense	451,455	368,784
A20200	Amortization expenses	816	4,995
A20300	Expected credit impairment (reversal gain) loss	(2,230)	8,418
A20400	Gain (loss) on financial assets and liabilities at fair value through profit and loss	(9,237)	(17,261)
A20900	Financial costs	107,154	62,547
A21200	Interest income	(7,696)	(8,262)
A21300	Dividend income	(15,389)	(4,335)
A22300	Share of the profit of associates accounted for using the equity method	(304,750)	(274,236)
A22500	Loss from the disposal and obsolescence of property, plant and equipment	1,310	-
A23200	Investment gain on disposal of subsidiaries	(2,401)	-
A23700	Loss on decline in value of inventories and slow moving (gain on reversal)	4,158	(36,489)
A23800	Gain on reversal of impairment loss of property, plant, and equipment	(35,777)	-
A29900	Lease modification gain	(88)	(59)
A30000	Changes in operating assets and liabilities		
A31115	Financial assets at fair value through profit and loss	(112,271)	(59,746)
A31130	Notes receivable	(107,781)	3,664
A31140	Notes receivable – related party	16	(16)
A31150	Accounts receivable	319,281	(264,798)
A31160	Accounts receivable - related parties	4,550	(3,151)
A31180	Other receivables	1,440	(5,905)
A31990	Net defined benefit asset - Non-current	(30,538)	-
A31190	Other receivables – related parties	1,955	(1,050)
A31200	Inventory	187,727	9,820

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Code		2025	2024
A31240	Other current assets	$ 108,374	($ 138,916)
A32125	contract liability	74,862	12,126
A32130	Payable notes	(13,798)	(16,357)
A32150	Accounts payable	(190,133)	187,429
A32160	Accounts payable - related parties	(2,084)	569
A32180	Other payables	(54,631)	(20,594)
A32190	Other payables - related parties	(709)	313
A32200	Provision for liabilities	(13,325)	(8,180)
A32230	Other current liabilities	(28,823)	(29,052)
A32240	Net determined benefit liability	(113,904)	(81,291)
A33000	Cash inflow from operating activities	967,724	653,309
A33100	Interest received	7,696	8,262
A33300	Interest payment	(136,417)	(96,837)
A33500	Income tax payment	(136,154)	(48,296)
AAAA	Net cash inflow from operating activities	702,849	516,438
	Cash flow from investing activities		
B00020	Disposal of financial assets at fair value through other comprehensive profit or loss	-	8,311
B00040	Financial assets acquired on the basis of cost after amortization	(71,730)	-
B00050	Financial assets on the basis of cost after amortization	-	5,376
B01800	Acquisition of investment under the equity method	(129,529)	(76,223)
B02300	Net cash outflow from disposal of subsidiaries	(27,457)	-
B02700	Purchase of property, plant, and equipment	(1,261,649)	(1,371,268)
B02800	Proceeds from disposal of property, plant and equipment	887	3,706
B04500	Purchase of intangible assets	(3,856)	(556)
B05400	Acquisition of investment property	(386)	(1,998)
B06800	Decrease (increase) in other non-current assets	27,270	(46,724)
B07600	Dividends received from associates	221,031	142,296
B09900	Dividends received from investments in financial instruments	15,389	4,335
BBBB	Net cash outflow from investment activities	(1,230,030)	(1,332,745)
	Cash flow from financing activities		
C00100	Increase (decrease) in short-term borrowings	80,000	(450,000)
C00600	Decrease in short-term notes payable	(399,862)	(149,931)
C01600	Proceeds from long-term loan	2,582,802	3,014,240
C01700	Re-payments of long-term borrowings	(966,407)	(800,000)
C04020	Lease principal repayment	(216,808)	(395,808)
C04400	Other non-current liabilities	508	20,247

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Code		2025	2024
C04500	Cash dividend released	($ 545,417)	($ 545,418)
C09900	Payment of Non-controlling Equity Cash Dividends	(17,858)	(22,751)
CCCC	Net cash inflow from financing activities	516,958	670,579
DDDD	Impact of changes in exchange rate on cash and cash equivalents	(4,149)	8,187
EEEE	Net decrease in cash and cash equivalents	(14,372)	(137,541)
E00100	Cash and cash equivalents balance – beginning of year	898,261	1,035,802
E00200	Cash and cash equivalents balance – end of year	$ 883,889	$ 898,261

The notes attached shall constitute an integral part of this Consolidated financial statement.

Chairman: Chen Mao-Bang Industry and Commerce Development Foundation | Managerial officer: Hsu, Ching-Chao | Accounting officer: CHIEN, SHU HUI

Independent Auditor's Report

To SAMPO CORPORATION:

Auditor's opinions

We have audited the individual balance sheet of SAMPO CORPORATION as of December 31, 2025 and 2024, and the individual comprehensive income statements, individual statement of changes in shareholders' equity, individual statements of cash flows, and notes to the individual financial statements (including significant accounting policies) for the years then ended.

In our opinion, the individual financial statements referred to above present fairly, in all material respects, the individual financial position of SAMPO CORPORATION as of December 31, 2025 and 2024, and its individual financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of regulations governing the preparation of financial statements by securities issuers.

Basis of an audit opinion

We conducted our audit in accordance with the Regulations Governing Certified Public Accountants Engaged to Audit and Attest Financial Statements and the Standards on Auditing. Our responsibilities under those standards are further described in the responsibilities of auditors for the audit of the separate financial statements. We are independent of SAMPO CORPORATION in accordance with the Code of Professional Ethics for Certified Public Accountants, and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that our audit provides a reasonable basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2025 individual financial statements of SAMPO CORPORATION. These matters were addressed in the content of our audit of the individual financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on those matters.

Key audit matters of the 2025 individual financial statements of SAMPO CORPORATION are as follows:

<u>Key Audit Matter: Recognition of sales revenue to hypermarket channels</u>

For 2025, SAMPO CORPORATION's revenues from sales to major hypermarkets is a key indicator used by management to evaluate business performance, and the effect of the recognition of related revenues on the financial statements is material. Therefore, we have determined that the recognition of the aforementioned operating revenues is a key audit matter and the related accounting policies are described in Note 4(14) to the individual financial statements.

Our auditing procedures with respect to the above matter are as follows:

1. Understood, evaluated and tested the effectiveness of the design and implementation of the internal control system related to revenue recognition.
2. In order to confirm the authenticity of the revenue, we obtained the sales revenue details of the hypermarket channel in 2025, sampled and verified original sales orders, shipping documents

and invoices of the relevant transactions, and reconciled them with the recorded amounts in the accounting books.

3. Obtained the details of sales returns and discounts for the subsequent period from the hypermarket channel, sampled and verified the relevant certificates of sales returns and discounts.

Responsibilities of Management and Those in Charge with Governance of the Individual Financial Statements

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

In preparing the individual financial statements, the management is also responsible for assessing the ability of SAMPO CORPORATION as a going concern, disclosing as applicable, matters related to a going concern and using the going concern basis of accounting. Unless the management either intends to liquidate SAMPO CORPORATION or to cease operations, or has no other realistic alternative but to do so.

Those in charge of governance (including the Auditing Committee) are responsible for overseeing the reporting process of the financial statements of SAMPO CORPORATION.

Auditor's Responsibilities for the Audit of the Individual Financial Statements

Our objectives are to obtain reasonable assurance about whether the individual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue and auditor's report. Reasonable assurance is a high level of assurance, but is not a guarantee that and audit conducted in accordance with the accounting principles in the Republic of China will always detect a material misstatement when it exists. Material misstatement could arise from fraud or errors. If fraud or errors are considered materials, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these individual financial statements.

The independent auditors when conducting the audit in accordance with auditing standards shall exercise professional judgment and professional suspicion. The independent auditors also perform the following tasks:

1. Identify and assess the risks of material misstatement of the individual financial statements, whether due to fraud or error, design, and perform audit procedures responsive risks, and obtain evidence that is sufficient and appropriate to provide a basis of our opinion. Fraud may involve conspiracy, forgery, deliberate omission, false declaration, or violation of internal control; therefore, the risk of material misstatement arising from fraud is higher than that caused by error.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control effective in SAMPO CORPORATION.

3. Assess the appropriateness of the accounting policies adopted by the management and the reasonableness of the accounting estimates and related disclosures made.

4. Conclude the appropriateness of the use of the going concern basis of accounting by the management, and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on SAMPO CORPORATION to

continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the individual financial statements or, if such disclosures are inappropriate, to modify our opinion. The conclusion of the independent auditors is based on the audit evidence obtained as of the audit report date. However, future events or conditions may cause SAMPO CORPORATION to cease as a going concern.

5. Evaluate the overall presentation, structure, and content of the individual statements, including related notes, whether the individual statements represent the underlying transactions and events in a matter that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence on the financial information of business entities within SAMPO CORPORATION in order to express an opinion on the individual financial statements. The independent auditor is responsible for guiding, supervising, and implementing the audit and also is responsible for forming an opinion on the audit of SAMPO CORPORATION.

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

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

From the matters communicated with those in charge of governance, we determine those matters that were of most significance in the audit of the 2025 individual financial statements of SAMPO CORPORATION and are therefore the key audit matters. The independent auditors shall state the key audit matters in the audit report except for the specific matters prohibited from being disclosed by law and regulations, or, in rare cases, where the independent auditor decides not to have specific matters communicated in the audit report since the negative effect of such disclosure can be reasonably expected to be greater than the increase of public interest.

Deloitte Taiwan

CPA Su, Yu-Shiou	CPA Wu, Ker-Chang
Financial Supervisory Commission approval no. Jin-kwong-cheng-sheng No.: 1040024195	Financial Supervisory Commission approval no. Jin-kwong-cheng-sheng No.: 1000028068

March 13, 2026

SAMPO CORPORATION

Individual Balance Sheet

December 31, 2025 and 2024

Unit: NT$1 thousand

Code	Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current asset				
1100	Cash and cash equivalents (Note 6)	$ 174,480	1	$ 201,815	1
1136	Financial assets measured at the amortized cost – current (Note 9)	9,000	-	-	-
1150	Notes receivable (Note 10)	397,066	3	293,075	2
1160	Notes receivable - related parties, net (Notes 10 and 28)	-	-	15	-
1170	Accounts receivable (Note 10)	374,650	2	718,865	4
1180	Accounts receivable - related parties, net (Notes 10 and 28)	38	-	3	-
1200	Other receivables (Note 10)	13,454	-	14,828	-
1210	Other receivables - related parties, net (Notes 10 and 28)	8,172	-	48,578	-
1220	Current tax assets (Note 24)	14,839	-	-	-
130X	Inventory (Note 11)	1,208,180	7	1,231,503	8
1479	Other current assets (Notes 16 and 28)	364,063	2	491,176	3
11XX	Total current assets	2,563,942	15	2,999,858	18
	non-current assets				
1510	Financial assets at fair value through profit and loss-Non-current (Note 7)	289,395	2	183,153	1
1520	The financial assets measured for the fair values through other comprehensive income- non-current (Note 8)	426,956	2	343,939	2
1535	Financial assets based on cost after amortization-Non-current (Note 9)	9,000	-	-	-
1550	Investments accounted for using equity method (Note 12)	5,372,377	31	5,223,959	32
1600	Property, plant and equipment (Note 13)	7,624,682	44	7,054,307	43
1755	Right-of-use asset (Note 14)	433,732	3	380,760	3
1760	Investment Property (Note 15)	536,595	3	-	-
1780	Intangible asset	33,124	-	30,384	-
1840	Deferred tax assets (Note 24)	47,823	-	53,467	1
1990	Other non-current assets (Note 16)	5,431	-	39,286	-
15XX	Total non-current assets	14,779,115	85	13,309,255	82
1XXX	Total assets	$ 17,343,057	100	$ 16,309,113	100

Code	Liabilities and equity	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities				
2100	Short-term borrowings (Note 17)	$ 1,430,000	8	$ 1,300,000	8
2110	Short-term notes and bills payable (Note 17)	-	-	399,862	3
2130	Contract liabilities – current (Note 22)	280,066	2	202,598	1
2150	Payable notes	33,952	-	38,751	-
2170	Accounts payable	356,400	2	569,431	4
2180	Accounts payable - related parties (Note 28)	177,279	1	170,458	1
2209	Other payables (Note 18)	287,084	2	350,624	2
2219	Other payables – related parties (Note 28)	28,758	-	24,507	-
2230	Current tax liabilities (Note 24)	-	-	50,313	-
2250	Provisions – current (Note 19)	86,171	-	99,103	1
2280	lease liabilities - current (Note 14)	17,338	-	10,585	-
2320	Long-term loans due within one year or one business cycle (Note 17)	4,814	-	92,000	1
2399	Other current liabilities (Notes 18 and 28)	168,962	1	197,077	1
21XX	Total current liabilities	2,870,824	16	3,505,309	22
	non-current liabilities				
2540	Long-term borrowings (Note 17)	4,911,581	28	3,208,000	20
2550	Provisions - Non-current (Note 19)	108,170	1	108,563	1
2570	Deferred tax liabilities (Note 24)	641,407	4	641,407	4
2580	Lease liabilities – Non-current (Note 14)	126,354	1	90,463	-
2640	Net defined benefit liability - Non-current (Note 20)	16,651	-	145,173	1
2670	Other non-current liabilities (Note 18)	50,192	-	49,576	-
25XX	Total non-current liability	5,854,355	34	4,243,182	26
2XXX	Total liabilities	8,725,179	50	7,748,491	48
	Equity (Note 21)				
	Share capital				
3110	Common stock capital	3,842,000	22	3,842,000	23
3200	Capital surplus	269,419	2	293,377	2
	Retained earnings				
3310	Statutory reserves	1,061,644	6	982,992	6
3320	Special reserve	1,639,503	9	1,628,550	10
3350	Unappropriated Earnings	2,704,602	16	2,726,760	17
3300	Total retained earnings	5,405,749	31	5,338,302	33
3400	Other equity	(121,417)	(1)	(135,184)	(1)
3500	Treasury stock	(777,873)	(4)	(777,873)	(5)
3XXX	Total equity	8,617,878	50	8,560,622	52
	Total Liabilities and Equity	$ 17,343,057	100	$ 16,309,113	100

The notes attached shall constitute an integral part of this individual financial statement.

Chairman: Chen Mao-Bang Industry and Commerce Development Foundation Managerial officer: Hsu, Ching-Chao Accounting officer: CHIEN, SHU HUI

SAMPO CORPORATION

Individual Comprehensive Income Statement

January 1 to December 31, 2025 and 2024

Unit: NTD thousands, except Earnings Per Share (NTD)

Code		2025 Amount	2025 %	2024 Amount	2024 %
	Operating revenues (Note 22)				
4100	Sales revenue	$ 7,500,563	97	$ 8,038,345	97
4600	Labor revenue	189,589	2	208,914	2
4800	Other operating revenue	78,547	1	65,856	1
4000	Total operating revenues	7,768,699	100	8,313,115	100
5000	Operating costs (Note 11)	6,184,299	79	6,501,627	78
5900	Gross profits	1,584,400	21	1,811,488	22
	Operating expenses (Notes 23 and 26)				
6100	Marketing expenses	758,268	10	728,470	9
6200	Administrative expenses	510,774	7	527,982	6
6300	Research and development expenses	103,692	1	94,508	1
6450	Expected credit impairment (reversal gain) loss	(3,489)	-	8,420	-
6000	Total operating expenses	1,369,245	18	1,359,380	16
6900	Net Operating Income	215,155	3	452,108	6
	Non-operating income and expenses				
7100	Interest income (Note 23)	1,296	-	1,786	-
7010	Other income (Note 23)	159,913	2	103,572	1
7020	Other gains and losses (Note 23)	14,873	-	14,732	-
7050	Financial costs (Note 23)	(90,399)	(1)	(53,592)	(1)
7070	Shareholdings in the subsidiaries, affiliated companies and joint ventures under the equity method	363,633	5	367,482	5
7000	Total non-operating revenues and expenses	449,316	6	433,980	5

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Code		2025 Amount	2025 %	2024 Amount	2024 %
7900	Net income before tax	$ 664,471	9	$ 886,088	11
7950	Income tax expense (Note 24)	(46,051)	(1)	(124,388)	(2)
8200	Net income for the year	618,420	8	761,700	9
	Other comprehensive income				
8310	Titles not reclassified as profit and loss accounts:				
8311	Reevaluation of determined benefit plan	19,760	-	22,561	-
8316	Unrealized valuation gains or losses of equity instruments investments in financial assets measured at FVTOCI	83,017	1	43,965	1
8330	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for under equity method	(9,709)	-	11,985	-
		93,068	1	78,511	1
8360	Items that may be re-classified subsequently under profit or loss				
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for under equity method	(68,974)	(1)	154,243	2
8300	Other comprehensive income of the current year (net amount after taxation)	24,094	-	232,754	3
8500	Total amount of comprehensive income of the current year	$ 642,514	8	$ 994,454	12
	EPS (Note 25)				
9750	Basic	$ 1.70		$ 2.09	
9850	Diluted	$ 1.70		$ 2.09	

The notes attached shall constitute an integral part of this individual financial statement.

Chairman: Chen Mao-Bang Industry and Commerce Development Foundation

Managerial officer: Hsu, Ching-Chao

Accounting officer: CHIEN, SHU HUI

SAMPO CORPORATION

Individual Statements of Changes in Shareholders' Equity

January 1 to December 31, 2025 and 2024

Unit: NT$1 thousand

Code		Share capital			Retained earnings			Other equity				
		Shares	Share capital	Capital surplus	Statutory reserves	Special reserve	Unappropriated Earnings	Exchange differences on translation of foreign financial statements	Unrealized gain or loss on financial assets at fair value through other comprehensive profit or loss	Treasury stock	Total	Total equity
A1	Balance as of January 1, 2024	384,200,000	$ 3,842,000	$ 273,965	$ 911,999	$ 1,629,942	$ 2,579,669	($ 295,023)	($ 48,096)	($ 777,873)	$ 8,116,583	$ 8,116,583
	Distribution of 2023 earnings											
B1	Statutory reserves	-	-	-	70,993	-	(70,993)	-	-	-	-	-
B3	Special reserve	-	-	-	-	(1,392)	1,392	-	-	-	-	-
B5	Cash dividend to the Company's shareholders	-	-	-	-	-	(561,300)	-	-	-	(561,300)	(561,300)
C7	Changes in associates and joint ventures recognized under the equity method	-	-	3,530	-	-	(8,527)	-	-	-	(4,997)	(4,997)
D1	Net profits for 2024	-	-	-	-	-	761,700	-	-	-	761,700	761,700
D3	Other comprehensive profit and loss after tax in 2024	-	-	-	-	-	28,871	154,243	49,640	-	232,754	232,754
D5	Total profit and loss in 2024	-	-	-	-	-	790,571	154,243	49,640	-	994,454	994,454
M1	Dividends distributed to the subsidiaries adjusted to the additional paid-in capital	-	-	15,882	-	-	-	-	-	-	15,882	15,882
Q1	Equity instrument at fair value through other comprehensive income statement	-	-	-	-	-	(4,052)	-	4,052	-	-	-
Z1	Balance as of December 31, 2024	384,200,000	3,842,000	293,377	982,992	1,628,550	2,726,760	(140,780)	5,596	(777,873)	8,560,622	8,560,622
	Distribution of 2024 earnings											
B1	Statutory reserves	-	-	-	78,652	-	(78,652)	-	-	-	-	-
B5	Cash dividend to the Company's shareholders	-	-	-	-	-	(561,300)	-	-	-	(561,300)	(561,300)
B17	Special reserve	-	-	-	-	10,953	(10,953)	-	-	-	-	-
C7	Changes in affiliates and joint ventures recognized under the equity method	-	-	(39,841)	-	-	-	-	-	-	(39,841)	(39,841)
D1	Net income for 2025	-	-	-	-	-	618,420	-	-	-	618,420	618,420
D3	Other comprehensive profit and loss after tax in 2025	-	-	-	-	-	10,327	(68,974)	82,741	-	24,094	24,094
D5	Total profit and loss in 2025	-	-	-	-	-	628,747	(68,974)	82,741	-	642,514	642,514
M1	Dividends distributed to the subsidiaries adjusted to the additional paid-in capital	-	-	15,883	-	-	-	-	-	-	15,883	15,883
Z1	Balance as of December 31, 2025	384,200,000	$ 3,842,000	$ 269,419	$ 1,061,644	$ 1,639,503	$ 2,704,602	($ 209,754)	$ 88,337	($ 777,873)	$ 8,617,878	$ 8,617,878

The notes attached shall constitute an integral part of this individual financial statement.

Chairman: Chen Mao-Bang Industry and Commerce Development Foundation　　Managerial officer: Hsu, Ching-Chao　　Accounting officer: CHIEN, SHU HUI

SAMPO CORPORATION

Individual Statements of Cash Flow

January 1 to December 31, 2025 and 2024

Unit: NT$1 thousand

Code		2025	2024
	Cash flow from operating activities		
A10000	Net income before tax for the year	$ 664,471	$ 886,088
A20010	Profits and loss		
A20100	depreciation expense	212,403	133,235
A20200	Amortization expenses	444	4,673
A20300	Expected credit impairment (reversal gain) loss	(3,489)	8,420
A20400	Net gain on financial assets measured at fair value through profit or loss	(3,842)	(16,076)
A20900	Financial costs	90,399	53,592
A21200	Interest income	(1,296)	(1,786)
A21300	Dividend income	(14,771)	(3,669)
A22400	Share of profit of subsidiaries, associates and joint ventures accounted for under equity method	(363,633)	(367,482)
A22500	Gain in disposal of real estate, plant buildings, equipment & facilities	(200)	-
A23800	Gain on reversal of impairment loss of property, plant, and equipment	(35,777)	-
A23700	Loss on decline in value of inventories and slow moving (gain on reversal)	7,433	(19,996)
A29900	Lease modification gain	(18)	(32)
A30000	Net change in operating assets and liabilities		
A31115	Financial assets at fair value through profit and loss	(102,400)	(60,803)
A31130	Notes receivable	(107,763)	1,057
A31140	Notes receivable – related party	16	7,212
A31150	Accounts receivable	351,918	(284,132)
A31160	Accounts receivable - related parties	(36)	83
A31180	Other receivables	1,615	(228)
A31190	Other receivables – related parties	40,200	(22,719)
A31200	Inventory	15,890	89,542
A31240	Other current assets	127,113	(98,405)
A32125	contract liability	77,468	(159,171)
A32130	Payable notes	(4,799)	(369)
A32150	Accounts payable	(213,031)	196,778
A32160	Accounts payable - related parties	6,821	1,367
A32180	Other payables	(64,876)	(1,129)
A32190	Other payables - related parties	4,251	(1,005)
A32200	Provision for liabilities	(13,325)	(8,180)

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Code		2025	2024
A32230	Other current liabilities	($ 28,115)	($ 26,932)
A32240	Net determined benefit liability	(108,762)	(71,011)
A33000	Cash generated from operating activities	534,309	238,922
A33100	Interest received	1,296	1,786
A33300	Interest payment	(119,662)	(87,944)
A33500	Income tax payment	(105,559)	(9,231)
AAAA	Net cash inflow from operating activities	310,384	143,533
	Cash flow from investing activities		
B00040	Financial assets acquired on the basis of cost after amortization	(18,000)	-
B00200	Disposal of financial assets at fair value through other comprehensive profit or loss	-	8,311
B01800	Acquisition of investment under the equity method	(148,960)	(30,508)
B02700	Purchase of property, plant, and equipment	(1,234,157)	(1,343,757)
B02800	Proceeds from disposal of property, plant and equipment	383	448
B04500	Purchase of intangible assets	(3,184)	(429)
B06800	Decrease (increase) in other non-current assets	38,429	(44,563)
B07600	Receipt of dividends from subsidiaries, associates and joint ventures	261,534	253,695
B07600	Receipt of other dividends	14,771	3,669
BBBB	Net cash outflow from investment activities	(1,089,184)	(1,153,134)
	Cash flow from financing activities		
C00200	Increase (decrease) in short-term borrowings	130,000	(450,000)
C00500	Decrease in short-term notes payable	(399,862)	(149,931)
C01600	Proceeds from long-term loan	2,582,802	3,014,240
C01700	Re-payments of long-term borrowings	(966,407)	(800,000)
C04020	Lease principal repayment	(34,384)	(218,380)
C04300	Increase in other non-current liabilities	616	14,940
C04500	Payment of dividends	(561,300)	(561,300)
CCCC	Net cash inflow from financing activities	751,465	849,569
EEEE	Net decrease in cash and cash equivalents for the year	(27,335)	(160,032)
E00100	Cash and cash equivalents balance – beginning of year	201,815	361,847
E00200	Cash and cash equivalents balance – end of year	$ 174,480	$ 201,815

The notes attached shall constitute an integral part of this individual financial statement.

Chairman: Chen Mao-Bang Industry and Commerce Development Foundation | Managerial officer: Hsu, Ching-Chao | Accounting officer: CHIEN, SHU HUI

Appendix 1

Articles of Association of SAMPO CORPORATION

Approved by annual meeting of shareholders on June 13, 2025

Chapter 1 General Principles

Article 1: The company was incorporated in accordance with the Company Act and named "SAMPO CORPORATION."

Article 2: The Company operates the following businesses:

1. A102060 Food Dealers.
2. C802090 Manufacture of Cleaning Preparations.
3. C805010 Manufacture of Plastic Sheets, Pipes and Tubes.
4. C805030 Plastic Daily Necessities Manufacturing.
5. C805050 Industrial Plastic Products Manufacturing.
6. C805070 Reinforced Plastic Products Manufacturing.
7. C805990 Other Plastic Products Manufacturing.
8. CA01020 Iron and Steel Rolling and Extruding.
9. CA01050 Steel Secondary processing.
10. CA01130 Copper Rolling, Drawing and Extruding.
11. CB01010 Mechanical Equipment Manufacturing.
12. CB01020 Affairs Machine Manufacturing.
13. CB01030 Pollution Controlling Equipment Manufacturing.
14. CB01071 Frozen and Air-Conditioning Equipment Manufacturing.
15. CB01990 Other Machinery Manufacturing.
16. CC01010 Manufacture of Power Generation, Transmission and Distribution Machinery.
17. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing.
18. CC01040 Lighting Equipment Manufacturing.
19. CC01060 Wired Communication Mechanical Equipment Manufacturing.
20. CC01070 Wireless Communication Mechanical Equipment Manufacturing.
21. CC01080 Electronics Components Manufacturing.
22. CC01090 Manufacture of Batteries and Accumulators.
23. CC01101 Manufacturing of Controlled Telecommunications

Radio-Frequency Devices.

24. CC01110 Computer and Peripheral Equipment Manufacturing.
25. CC01120 Data Storage Media Manufacturing and Duplicating.
26. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing.
27. CE01010 General Instrument Manufacturing.
28. CE01030 Optical Instruments Manufacturing.
29. CE01040 Watches and Clocks Manufacturing.
30. CH01030 Stationery Goods Manufacturing.
31. CN01010 Furniture and Decorations Manufacturing.
32. CR01010 Gas Apparatus and Parts Manufacturing.
33. CZ99990 Manufacture of Other Industrial Products Not Elsewhere Classified.
34. E502010 Fuel Catheter Installation Engineering.
35. E599010 Piping Engineering.
36. E601010 Electric Appliance Construction.
37. E601020 Electric Appliance Installation.
38. E602011 Refrigeration and Air Conditioning Engineering.
39. E603050 Automatic Control Equipment Engineering.
40. E603080 Traffic Signs Installation Engineering.
41. E603090 Lighting Equipment Construction.
42. E603130 Gas Water Heater Contractors.
43. E604010 Machinery Installation.
44. E605010 Computer Equipment Installation.
45. E701010 Telecommunications Engineering.
46. E701020 Satellite Television KU Channels and Channel C Equipment Installation.
47. E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering.
48. E801070 Kitchenware and Sanitary Fixtures Installation Engineering.
49. EZ05010 Instrument and Meters Installation Engineering.
50. EZ06010 Traffic Marking Engineering.
51. EZ99990 Other Engineering.
52. F105050 Wholesale of Furniture, Bedding Kitchen Utensils and

Fixtures.

53. F106020 Wholesale of Daily Commodities.
54. F106060 Wholesale of Pet Food and Supplies.
55. F108031 Wholesale of Medical Devices.
56. F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies.
57. F110010 Wholesale of Clocks and Watches.
58. F110020 Wholesale of Glasses.
59. F113010 Wholesale of Machinery.
60. F113020 Wholesale of Electrical Appliances.
61. F113030 Wholesale of Precision Instruments.
62. F113050 Wholesale of Computers and Clerical Machinery Equipment.
63. F113060 Wholesale of Measuring Instruments.
64. F113070 Wholesale of Telecommunication Apparatus.
65. F113090 Wholesale of Traffic Sign Equipment and Materials.
66. F113100 Wholesale of Pollution Controlling Equipment.
67. F113110 Wholesale of Batteries.
68. F113990 Wholesale of Other Machinery and Tools.
69. F114010 Wholesale of Motor Vehicles.
70. F116010 Wholesale of Camera Equipment.
71. F118010 Wholesale of Computer Software.
72. F119010 Wholesale of Electronic Materials.
73. F199990 Other Wholesale Trade.
74. F201010 Retail Sale of Agricultural Products.
75. F201020 Retail Sale of Livestock Products.
76. F201050 Retail sale of Fishing Tackles.
77. F202010 Retail Sale of Feeds.
78. F203010 Retail Sale of Food, Grocery and Beverage.
79. F204110 Retail Sale of Cloths, Garments, Shoes, Hats, Umbrellas and Clothing Accessories.
80. F205040 Retail Sale of Furniture, Bedding Kitchen Utensils and Fixtures.
81. F206050 Retail Sale of Pet Food and Supplies.

82. F206020 Retail Sale of daily commodities.
83. F207030 Retail Sale of Cleaning Supplies.
84. F208031 Retail Sale of Medical Apparatus.
85. F208040 Retail Sale of Cosmetics.
86. F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies.
87. F210010 Retail Sale of Watches and Clocks.
88. F210020 Retail Sale of Glasses.
89. F213010 Retail Sale of Electrical Appliances.
90. F213030 Retail Sale of Computers and Clerical Machinery Equipment.
91. F213040 Retail Sale of Precision Instruments.
92. F213050 Retail Sale of Measuring Instruments.
93. F213060 Retail Sale of Telecommunication Apparatus.
94. F213080 Retail Sale of Machinery and Tools.
95. F213090 Retail Sale of Traffic Sign Equipment and Materials.
96. F213100 Retail Sale of Pollution Controlling Equipment.
97. F213110 Retail Sale of Batteries.
98. F213990 Retail Sale of Other Machinery and Tools.
99. F214010 Retail Sale of Motor Vehicles.
100. F214020 Retail Sale of Motorcycles.
101. F214030 Retail Sale of Motor Vehicle Parts and Motorcycle Parts, Accessories.
102. F214040 Retail Sale of Bicycle and Component Parts Thereof.
103. F215010 Retail Sale of Jewelry and Precious Metals.
104. F216010 Retail Sale of Camera Equipment.
105. F218010 Retail Sale of Computer Software.
106. F219010 Retail Sale of Electronic Materials.
107. F299990 Retail Sale of Other Products.
108. F301010 Department Stores.
109. F301020 Supermarkets.
110. F399010 Convenience Stores.
111. F399040 Retail Sale No Storefront.
112. F399990 Retail sale of Other Integrated.

113. F401010 International Trade.

114. F401021 Import of Controlled Telecommunications Radio-Frequency Devices.

115. F501030 Beverage Shops.

116. F501060 Restaurants.

117. G799990 Other Transportation Support.

118. G801010 Warehousing.

119. H703110 Senior Citizen Residence

120. I103060 Management Consulting.

121. I301010 Information Software Services.

122. I301020 Data Processing Services.

123. I301030 Electronic Information Supply Services.

124. I401010 General Advertisement Service.

125. I501010 Product Designing.

126. I599990 Other Designing.

127. I199990 Other Consulting Service.

128. IZ06010 Tally Packaging.

129. IZ99990 Other Industrial and Commercial Services.

130. J101010 Buildings Cleaning Service.

131. J305010 Audio Publishing.

132. J399010 Software Publishing.

133. J701090 Video Tape Programs Broadcasting.

134. JA01010 Automobile Repair.

135. JA02010 Electric Appliance and Electronic Products Repair.

136. JA02990 Other Repair.

137. JE01010 Rental and Leasing.

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

Article 2-1: Provide guarantees to companies of the same industry within relevant scope of business.

Article 2-2: The total amount of investment by the Company is not subject to the restriction of 40% of paid-in capital under Article 13 of the Company Act.

Article 3: The company is located in Taoyuan City and may set up branches in other suitable locations if required for business. The incorporation, revocation or relocation shall be determined by the board of directors.

Article 4: Public announcements of the Company shall be duly made in accordance with Article 28 of the Company Act.

Chapter 2 Stock shares

Article 5: The company's total capital is NT$15,000,000,000, divided into 1,500,000,000 shares at NT$10 per share. The shares that are not yet issued may be issued by the board of directors through multiple issuances based on the business requirement of the company. Among the total number of shares under the previous paragraph, 20,000,000 shares with a face value of NT$200,000,000 are reserved for the issuance of shares to which "employee stock options" are convertible and may be issued by board resolutions through multiple issuances.

Article 6: All of the company's shares are in the registered form. There is no need to print share certificates for issued shares. However, registration shall be made with a centralized securities custodian institution. The same is applicable to the issuance of other securities.

Article 7: Unless otherwise provided by law or securities regulations, shareholder services of the company shall be processed in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" established by the Financial Supervisory Commission.

Article 8: Change of shareholders register of the company is suspended during a period of 60 days before an annual meeting of shareholders, 30 days before an extraordinary meeting of shareholders and 5 days before the record date for distribution of dividend, bonus or other interest determined by the company.

Chapter 3 Shareholders' Meeting

Article 9: Meetings of shareholders of the company are divided into annual meetings and extraordinary meetings. General meetings are convened at least once every year by the board of directors in accordance with the law within 6 months from the end of each accounting year. Extraordinary meetings are convened in accordance with the law as required. Where necessary, the meeting of the holders of preferred shares may be convened under the applicable legal rules.

Article 10: To convene a meeting of shareholders, a notice shall be given to each shareholder 30 days before an annual meeting of shareholders or 15 days before an extraordinary meeting of shareholders, specifying the date, location and agenda of the meeting. However, for shareholders holding less than 1,000 shares, a public notice may be made instead.

Article 11: Any shareholder who cannot attend a shareholders' meeting may issue a proxy printed by the company for each shareholders' meeting, specifying the scope of authorization, to designate a representative to attend the meeting.

Article 12: When a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairman. If the chairman is on leave or cannot perform his/her duties due to any reason, the vice chairman shall act on his/her behalf. If the vice chairman is also on leave or cannot perform his/her duties due to any reason, one director designated by the chairman shall act on his/her behalf. If no representative is designated by the chairman, one person shall be elected by the directors from among themselves to act on his/her behalf.

Article 13: Unless otherwise provided by applicable laws, shareholder resolutions shall be approved by shareholders representing the majority of voting rights in a meeting that is attended by shareholders representing the majority of total number of shares.

Article 14: Shareholders of the company are entitled to one voting right per share. However, if a shareholder of the company has any event listed under Article 179 of the Company Act, its shares shall not be entitled to voting rights.

Article 15: Resolutions of shareholders' meeting shall be recorded in minutes, specifying the year, month, date and location of the meeting, the chair's name, manner of resolution, main proceedings of the meeting and the results thereof. The minutes shall be affixed with the chairman's signature or seal and issued to each shareholder within 20 days from the meeting. The distribution may be made by public notice. The minutes shall be kept on a permanent basis during the period of existence of the company. The attendance registry for the signature of the attending shareholders or the proxy of the representative should be reserved for at least one year.

Chapter 4 Directors and Audit Committee

Article 16: Directors of the company are elected by the shareholders' meeting from among persons with legal capacities, serving terms of 3 years. The same person may be reelected upon expiry of the term. The board of directors is authorized to determine directors' remuneration based on the level of participation to the company's operation and the value of their contributions. The board of directors is authorized to determine independent directors' remuneration in reference to the level of the same industry. The company may purchase liability insurance for directors and officers. The board of directors is authorized to determine the insurance amount and purchase.

Article 17: The Company has 7 to 9 directors, among which at least 3 shall be independent directors (and at least 1 independent director shall possess accounting or financial expertise). The number of independent directors shall represent at least 1/5 of board seats. The election of directors is with the candidate nomination system adopted as stipulated in Article 192-1 of the Company Act. The matters related to nomination acceptance and announcement of the director candidates shall be handled in accordance with the Company Act and Securities and Exchange Act.

The Company has an “audit committee” in accordance with Article 14-4 of the Securities and Exchange Act, which is composed of all independent directors.

Directors are elected under single nominal accumulated voting system. Each share is entitled to the same number of votes as the number of directors to be elected and may be cast for one single or multiple persons. The persons who receive the ballots that represent the most votes shall be elected as directors. The election of independent directors shall take place at the same time as non-independent directors and the number of elected directors shall be calculated separately.

Article 18: The total number of shares held by all directors of the company shall be as required by the competent authority.

Article 19: The board of directors is composed of directors. One chairman and one vice chairman shall be elected by the directors from among themselves by the approval of the majority of directors attending a meeting that is attended by at least 2/3 directors.

Article 20: The chairman is the company’s representative and generally manage all business activities of the company, with the assistance of the vice chairman. When the chairman is on leave or is unable to perform his/her duties due to any reason, the representation shall be in accordance with Article 208 of the Company Act.

Article 21: The board of directors shall determine the operating guidelines and other important matters of the company. Other than the first term of the board of directors, for which the director who received the highest number of ballots shall convene and chair the meeting, all other meetings shall be convened and chaired by the chairman. If the chairman is unable to attend the meeting due to any reason, the vice chairman shall act on his/her behalf. If the vice chairman is also unable to attend the meeting due to any reason, the vice chairman or vice chairman shall designate one director to act on his/her behalf. If there is no such designation, one person shall be elected by the directors from among themselves to act on his/her behalf.

Article 22: Board meetings are held once every quarter, provided that a meeting may be held at any time in case of emergency. Notice shall be mailed in writing, fax or email. Any director who cannot attend a board meeting due to any reason may issue a written proxy to another director, provided that each director shall represent no more than one other director. If the meeting is held through video conference, each director who participates in the meeting through video conference shall be deemed to have participated in the meeting in person.

Article 23: Unless otherwise provided by Company Act, the quorum for a board meeting is the majority of directors and resolutions shall be approved by the majority of participating directors. Minutes shall be affixed with the signatures or seals of the chairman and participating directors and shall be kept in the company. Minutes shall be distributed to all directors within 20 days after the meeting.

Article 24: The composition, duties, meeting rules and other compliance matters of the company's audit committee shall be in accordance with the applicable rules of the securities competent authority.

Chapter 5 Managerial Officers

Article 25: The company may have officers. The hiring and remuneration shall be resolved by the board of directors through approval by the majority of directors attending a meeting that is attended by the majority of all directors.

Chapter 6 Accounting

Article 26: The company's accounting year is from 1 January to 31 December.

Article 27: The board of directors shall prepare the below statements at the end of each accounting year and submit them to the annual meeting of shareholders for approval in accordance with the law.

1. the business report;
2. the financial statements; and
3. profit distribution or loss compensation proposal.

Article 28: If the company has profit in a year (pre-tax profit before provisions are made for employee and director remuneration), at least 1% and no more than 5%shall be provisioned as employee remuneration and no more than 3% as director remuneration. Appropriate for covering carryforward loss, if applicable, followed by the remuneration to employees and remuneration to directors as mentioned.

Of the employee remuneration as prescribed in the preceding paragraph, no less than 30% should be set aside as remuneration to the entry-level employees at the entry level. At least 30% of the remuneration should be allocated to entry-level employees. The remuneration to employees may be distributed in cash or in shares. The distribution may be made to employees of subsidiaries of the Company meeting certain criteria. The terms and conditions of distribution shall be determined by the Board of Directors or authorized by the Board of Directors. Directors' remuneration under the preceding section may only be paid in cash.

Employee and director remuneration distribution proposals shall be resolved by the board of directors and reported to the shareholders' meeting.

Article 29: The net income, if any, shall be applied to make up for the accumulated losses, and appropriate 10% legal reserve. However, the appropriation of legal reserve should be ceased when it is equivalent to the company's paid-in capital. The special reserve shall be appropriated or reversed according to the laws and regulations. For the balance amount, if any, and the cumulative unappropriated earnings (including adjustment to the unappropriated amount), the board of directors shall draft an earnings distribution proposal for share dividend to be resolved in the shareholders' meeting for the distribution of dividends and bonuses to shareholder. A resolution with respect to cash dividend distribution shall be adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

The Company's dividend policy is to distribute dividends to shareholders in cash or in stock, with cash dividends being no less than 10% of the total dividends, in accordance with the Company's current and future development plans and taking into account the investment environment, capital requirements and domestic and international competition, and the interests of shareholders.

Article 30: Travel allowance by directors of the company shall be determined by the board of directors. General employee salary levels shall be proposed by the president to the chairman for approval and shall be paid regardless of whether the company is profit-making or loss-making.

Chapter 7 Supplementary Provisions

Article 31: The company's organizational charter and bylaws shall be further established through board resolutions.

Article 32: Anything that is not stipulated in these Articles of Association shall be governed by the Company Act and other applicable laws.

Article 33: These Articles of Association were established on 27 June 1962. The first amendment was made on 23 December 1963. The second amendment was made on 2 June 1964. The third amendment was made on 31 March 1965. The fourth amendment was made on 10 May 1966. The fifth amendment was made on 25 October 1966. The sixth amendment was made on 20 July 1968. The seventh amendment was made on 29 September 1968. The eighth amendment was made on 12 May 1969. The ninth amendment was made on 16 July 1969. The tenth amendment was made on 15 November 1969. The eleventh amendment was made on 1 March 1970. The twelfth amendment was made on 23 August 1970. The thirteenth amendment was made on 25 April 1971. The fourteenth amendment was made on 22 April 1973. The fifteenth amendment was made on 9 December 1973. The sixteenth amendment was made on 21 April 1974. The seventeenth amendment was made on 26 April 1975. The eighteenth amendment was made on 24 April 1976. The nineteenth amendment was made on 23 April 1977. The twentieth amendment was made on 22 April 1978. The twenty-first amendment was made on 31 March 1979. The twenty-second amendment was made on 26 April 1980. The twenty-third amendment was made on 18 April 1981. The twenty-fourth amendment was made on 31 March 1982. The twenty-fifth amendment was made on 30 April 1983. The twenty-sixth amendment was made on 31 March 1984. The twenty-seventh amendment was made on 30 March 1985. The twenty-eighth amendment was made on 16 April 1986. The twenty-ninth amendment was made on 30 April 1987. The thirtieth amendment was made on 31 March 1988. The thirty-first amendment was made on 18 April 1989. The thirty-second amendment was made on 21 April 1990. The thirty-third amendment was made on 25 May 1991. The thirty-fourth amendment was made on 25 April 1992. The thirty-fifth amendment was made on 24 April 1993. The thirty-sixth amendment was made on 6 May 1995. The thirty-seventh amendment was made on 11 May 1996. The thirty-eighth amendment was made on 27 May 1997. The thirty-ninth amendment was made on 7 May 1998. The fortieth amendment was made on 23 April 1999. The forty-first amendment was made on 14 April 2000. The forty-second amendment was made on 15 May 2001. The forty-third amendment was made on 30 June 2003. The forty-fourth amendment was made on 30 June 2003. The forty-fifth amendment was made on 3 May 2004. The forty-sixth amendment was made on 3 May 2004. The forty-seventh amendment was made on 24 June 2005. The forty-eighth amendment was made on 14 June 2006. The forty-ninth amendment was made on 15 June 2007. The fiftieth amendment was made on 13 June 2008. The fifty-first amendment was made on 22 June 2009. The fifty-second amendment was made on 15 June 2010. The fifty-third amendment was made on 15 June 2011. The fifty-fourth amendment was made on 12 June 2012. The fifty-fifth amendment was made on 11 June 2013. The fifty-sixth amendment was made on 16 June 2014. The fifty-seventh amendment was made on 15 June 2015. The fifty-eighth amendment was made on 15 June 2016. The fifty-ninth amendment was made on 15 June 2017. The sixtieth amendment was made on 19 June 2019. The sixty-first amendment was made on 30 August 2021.The sixty-second amendment was made on 17 June 2022. The sixty-third amendment was made on 12 June 2024. The sixty-fourth amendment was made on 13 June 2025. The document takes effect after approval by the shareholders' meetings.

Appendix 2

SAMPO CORPORATION
Rules of Procedure for Shareholders' Meetings

Passed in the 2021 regular shareholders meeting on 30 August, 2021.

Article 1 Unless otherwise provided by law, shareholders' meetings are governed by these Rules.

Article 2 Shareholders (or their proxies) shall attend shareholders' meetings after sign-in. Sign-in procedure may be replaced by sign-in cards. Shareholders (or their proxies) shall attend shareholders' meetings based on attendance cards or sign-in cards. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article 3 Attendance and voting in shareholders' meetings shall be calculated based on the number of shares.

Article 4 The chairman shall call the meeting to order when the shareholders present representing more than half of the total issued shares; also, the chairman shall announce the relevant information, such as, the number of non-voting rights and the number of shares represented by the shareholders present. In the event the total number of shares represented by the shareholders present at a shareholders meeting is under the mandatory quorum the chairman may announce to have the meeting postponed for 2 times (20 minutes for the 1st postponement and 10 minutes for the 2nd postponement). However, if the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month.

Before the end of the meeting, if the number of shares represented by the attending shareholders reaches the majority of all outstanding shares, the chair may submit the provisional resolution to the shareholders' meeting for voting again in accordance with Article 174 of the Company Act.

Article 5 If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

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

The chairman shall not announce the meeting adjourned before resolutions are completed for the agenda scheduled under the previous two paragraphs (including motions).

Once the meeting has been dismissed, shareholders cannot extend the meeting, either in the current or in another location, by appointing another chairman.

Article 6 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting place cannot be used continuously before the proposals (including motions) resolved in the agendas scheduled, it can be resolved to be continued in the meeting of shareholders to find another venue for the meeting.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 7 Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

Article 8 Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes.

When a shareholder speaks in breach of the previous paragraph, beyond the scope of the agenda or against meeting order, the chair may stop the shareholder or suspend his/her speech. Other shareholders may also request the chair to stop or suspend the speech.

Article 9 When the chair considers that the discussion of a proposal has reached the point where it is ready to be voted on, he/she may declare that the discussion has been stopped and put to vote.

Article 10 Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of voting, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders for each proposal, followed by a poll of the shareholders. The number of votes for and against each proposal and the waiver should be announced on the MOPS upon the conclusion of the shareholders meeting.

Article 11 A shareholder shall be entitled to one vote for each share held. When a shareholder appoints a proxy to attend a shareholders’ meeting, unless it is a trust enterprise or a shareholder service institution approved by the securities competent authority, the voting rights represented shall not exceed 3% of the voting rights of all outstanding shares. Any voting right in excess shall be excluded from the calculation. A shareholder who has a personal interest in the matter under discussion at a meeting, which may impair the interest of the company, shall not vote nor exercise the voting right on behalf of another shareholder.

Article 12 The location of shareholders’ meeting shall be the place where the company is located or a place that is convenient for shareholders’ attendance and suitable to hold a shareholders’ meeting. The meeting shall not start earlier than 9 a.m. or later than 3 p.m. The opinions of the independent directors about the location and time of meeting shall be fully taken into consideration.

Article 13 If a shareholders’ meeting is convened by the board of directors, the meeting shall be chaired by the chairman of the board. When the chairman of the board is on leave or for any reason unable to exercise the powers of the chairman, the vice chairman shall act in place of the chairman; if there is no vice chairman or the vice chairman also is on leave or for any reason unable to exercise the powers of the vice chairman, the chairman shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairman does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

If the shareholders’ meeting is convened by any person entitled to convene the meeting other than the board of directors, such person shall chair the meeting.

Article 14 The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity. Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

Article 15 Shareholders' meetings shall be audio-recorded or video-recorded throughout the process and the recordings shall be kept for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 16 When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Article 17 When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting. When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

Article 18 After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Article 19 Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company. The results of the voting shall be reported on the spot and recorded.

Article 20 The chair may direct disciplinary personnel (or security personnel) to assist with the maintenance of order at the meeting site. When the disciplinary personnel (or security personnel) assists with the maintenance of order at the meeting site, the armband showing "disciplinary personnel" shall be worn.

Article 21 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

Article 22 Anything that is not provided in these Rules shall be governed by the Company Act and the Articles of Association of the company.

Article 23 These Rules are implemented after approval by shareholders resolution. The same shall be applicable to any amendment.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Appendix 3

Procedures for Election of Directors of SAMPO CORPORATION

Approved by annual meeting of shareholders on August 30, 2021

Article 1 To ensure a just, fair, and open election of directors, these Procedures are adopted pursuant to Articles 21 and 41 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2 Except as otherwise provided by law and regulation or by the Company's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures.

Article 3 The overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

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

Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Ability to lead.
8. Decision-making ability.

Article 4 More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The board of directors of the Company shall consider adjusting its composition based on the results of performance evaluation.

The qualifications for the independent directors of the Company shall comply with Articles 2, 3, and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of independent directors of the Company shall comply with Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and shall be conducted in accordance with Article 24 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 5 Elections of directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.

When the number of directors falls below five due to the dismissal of a director for any reason, the Company shall hold a by-election to fill the vacancy at its next shareholders meeting. When the number of directors falls short by one third of the total number prescribed in the Company’s articles of incorporation, the Company shall call a special shareholders meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

When the number of independent directors falls below that required under the proviso of Article 14-2, paragraph 1 of the Securities and Exchange Act, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 6 The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 7 The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 8 The number of directors will be as specified in the Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 9 Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 10 A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by a person with the right to convene.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot does not conform to the director candidate list.
5. Other words or marks are entered in addition to the number of voting rights allotted.

Article 11 Number of voting rights.

The ballots shall be counted on the spot immediately after voting is completed. The results of the balloting shall be announced at the scene by the chairperson or their designated emcee, including the list of elected directors and the ballots for the election matters referred to in the preceding paragraph. The list and the ballots shall be sealed and signed by the scrutineers and then kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 12 These Procedures, and any amendments hereto, shall be implemented after approval by a shareholders meeting.

Appendix 4

SAMPO CORPORATION
Shareholding of All Directors

Transfer suspension start date: April 18, 2026

Title	Name	Shares
Chairman	Representative of the Chen Mao-Bang Industry and Commerce Development Foundation: Chen, Sheng-Tien	2,360,032
Vice Chairman	CHEN, SHENG-CHUAN	6,738,932
Director	Representative of Chen Zhang Xiu Ju Culture and Education Foundation: Hsu, Ching-Chao	4,006,453
Director	Chen, Sheng-Wei	8,122,698
Independent Director	Lin, Yu-Tse	0
Independent Director	Lou, Yung-Chien	0
Independent Director	Lai, Kai-Hsuan	0
Number of shares held by all directors (excluding independent directors)		21,228,115
Minimum number of shares held by all directors		15,368,000

Note: As of the transfer suspension date for this annual meeting of shareholders April 18, 2026, the paid-in capital of the company is 384,200,000 shares.