Stock Code: 2614

Eastern Media International Corporation
2024 Annual Shareholders' Meeting

Meeting Agenda
(Translation)

Means of convention: Physical shareholders'meeting
Time: May 27, 2024
Place: No.160, Section 3, Ren-Ai Road, Taipei City
(The Howard Plaza Hotel – Level B2 Banquet Room Area III)

Notice to readers

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

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Report Items

(1) 2023 Business Report

1. Status of the Warehousing Division from January to December 2023:

Warehousing Division		Jan. - Dec. 2023	Compared to the previous year		
			Jan. - Dec. 2022	Increase (Decrease)	Growth rate
Amount (unit: NTD thousand)	Operating revenue	1,436,570	1,479,159	(42,589)	(2.9)%
	Operating costs	662,911	654,992	7,919	1.2%
	Operating income	773,659	824,167	(50,508)	(6.1)%

2. Status of the Trading Division from January to December 2023:

Trading Division		Jan. - Dec. 2023	Compared to the previous year		
			Jan. - Dec. 2022	Increase (Dcrease)	Growth rate
Amount (unit: NTD thousand)	Operating revenue	2,396,554	2,330,262	66,292	2.8%
	Operating costs	1,630,992	1,478,487	152,505	10.3%
	Operating income	765,562	851,775	(86,213)	(10.1)%

3. Status of the Media Dvision from January to December 2023

Media Division		Jan. - Dec. 2023	Compared to the previous year		
			Jan. - Dec. 2022	Increase (Dcrease)	Growth rate
Amount (unit: NTD thousand)	Operating revenue	1,999,324	2,130,925	(131,601)	(6.2)%
	Operating costs	1,835,145	1,896,636	(61,491)	(3.2)%
	Operating income	164,179	234,289	(70,110)	(29.9)%

4. Status of the Other Divisions from January to December 2023:

Other Divisions		Jan. - Dec. 2023	Compared to the previous year		
			Jan. - Dec. 2022	Increase (Decrease)	Growth rate
Amount (unit: NTD thousand)	Operating revenue	9,150	8,718	432	5.0%
	Operating costs	904	663	241	36.3%
	Operating income	8,246	8,055	191	2.4%

5. Consolidated Profit and Loss Statements from January to December 2023:

Unit: NTD Thousand

Item	Jan. - Dec. 2023	Compared to the previous year		
		Jan. - Dec. 2022	Increase (Decrease)	Growth rate
Operating revenue	5,841,598	5,949,064	(107,466)	(1.8)%
Operating costs	4,129,952	4,030,778	99,174	2.5%
Operating income	1,711,646	1,918,286	(206,640)	(10.8)%
Operating expenses	1,801,715	1,707,457	94,258	5.5%
Net operating gain (loss)	(90,069)	210,829	(300,898)	(142.7)%
Non-operating revenue and expenses	(202,902)	(1,713,051)	1,510,149	88.2%
Net income(loss) before tax	(292,971)	(1,502,222)	1,209,251	80.5%
Add: Income Tax profit (expense)	(53,111)	(248,024)	194,913	78.6%
Current period net (loss) gain	(346,082)	(1,750,246)	1,404,164	80.2%
Current period net (loss) gain attributable to:				
Owners of parent	(272,765)	(1,655,102)	1,382,337	83.5%
Non-controlling interests	(73,317)	(95,144)	21,827	22.9%
Earnings (Losses) per share (NT$)	(0.91)	(5.06)	4.15	82.0%

Explanation: 1. Operating expenses increased by NT$94,258 thousand compared to the previous year.

(1) The expenses of the Warehousing Division decreased by NT$24,997 thousand, mainly due to the decrease in warehousing operations, resulting in a decrease in related expenses.

(2) The expenses of the Trading Division increased by NT$118,815 thousand. This was mainly due to adjustments in store salaries, bonuses, and insurance expenses, which increased by NT$65,410 thousand. Additionally, depreciation expenses increased by NT$28,124 thousand due to the replacement of fixed assets and store expansion.

(3) The expenses of the Media Division increased by NT$13,193 thousand, mainly due to new expenses related to Mude Technology in the current period, which were absent in the same period last year.

(4) The expenses of the Other Divisions decreased by NT$12,753 thousand, mainly because there were no Panama ship repair expenses this year, unlike last year.

2. Non-operating income and expenses increased by NT$1,510,149 thousand compared to the net income in the same period last year, with the main changes explained as follows:

(1) Interest income increased by NT$12,042 thousand in the current period.

(2) Interest expense and financial expenses increased by NT$34,343 thousand in the current period.

(3) Net profit from stock sales and evaluations (including dividend income) was NT$91,069 thousand, which was a net increase of NT$282,149 thousand

compared with the evaluation loss of NT$191,080 thousand in the same period last year.

(4) Equity method recognized associated enterprize and joint venture losses in the current period were NT$108,390 thousand, compared with the losses of NT$204,508 thousand in the same period last year, resulting the loss recognition decreased by NT$96,118 thousand. This decrease in recognized losses was mainly due to impairment of goodwill related to the investment in the Eastern Home Shopping, affecting both the current and previous years (NT$318 million and NT$510 million, respectively).

(5) Foreign exchange profits increased by NT$ 18,301 thousand.

(6) The net loss in Other non-operating income and expenses decreased by NT$ 1,135,884 thousand, mainly due to the tax refund income from the ET New Media's project of NT$52,421 thousand this year, the loss from the disposal of the Grand Richness Trading (HK) and the FESS (Bermuda) of NT$63,147 thousand, and the Cultural Bureau's subsidy income and rent reduction subsidy of US$71,000 thousand from the ET New Media in the same period last year, the EMI received NT$8,928 thousand in director and supervisor remuneration income and NT$14,488 thousand in rental income, and the Tung Kai Lease-Finance received NT$10,500 thousand in bad debts from previous years. Last year, impairment of NT$367,642 thousand in intangible assets of the ET Pet, impairment of NT$678,957 thousand in book amount of investment in Natural Beauty, and impairment of NT$175,511 thousand in demolished buildings of the EHR were included, but none in this period.

Chairman:	Manager:	Chief Accountant:
Shang-Wen Liao	Shang-Wen Liao	Ying-Na Cheng

(2) Audit Committee's review report on 2023 financial statements

Audit Report by the Audit Committee of EMI Corporation

The Board of Directors has prepared EMI's 2023 Business Report, Financial Statements, and roposal for appropriation of loss. The CPAs Shih-Chin Chih and Hsin-Ting Huang from KPMG were retained to audit EMI's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and appropriation of loss proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of Eastern Media International Corporation. According to relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Law, we hereby submit this report.

Sincerely yours,

Eastern Media International Corporation

2024 Annual General Meeting

Chairman of the Audit Committee: Kuen-Chang Lee

Kuen-Chang Lee

February 26, 2024

(3) Amendments to the Company's "Ethical Corporate Management Best Practice Principals"

1. The Company proposes partial amendments to the Company's "Ethical Corporate Management Best Practice Principals" in line with the revision of the company's whistle-blowing system.
2. This Proposal was approved at the 2nd Board Meeting of the 18th term on June 27, 2023.
3. The comparison table of the revised Principals is as follows:

Revised Articles	Original Articles	Reasons for revision
Article 23. Whistleblowing System The Company shall adopt a concrete whistleblowing system and scrupulously operate the system. The whistleblowing system shall include at least the following: 1. Set up and announce an independent internal whistleblower mailbox or hotline for internal and external personnel of the Company to use. 2. Appoint dedicated personnel or unit to handle the whistleblowing report. Any affairs involving a Director or senior management shall be reported to **the Audit Committee**. Define categories of the reported misconducts and develop corresponding standard operating procedures for the investigation respectively. 3. Develop follow-up measures to be adopted depending on the severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the competent authority or referred to the judicial authority. 4. Documentation and safekeeping of case acceptance, investigation processes, investigation results, and relevant documents.	Article 23. Whistleblowing System The Company shall adopt a concrete whistleblowing system and scrupulously operate the system. The whistleblowing system shall include at least the following: 1. Set up and announce an independent internal whistleblower mailbox or hotline for internal and external personnel of the Company to use. 2. Appoint dedicated personnel or unit to handle the whistleblowing report. Any affairs involving a Director or senior management shall be reported to **the Independent Directors**. Define categories of the reported misconducts and develop corresponding standard operating procedures for the investigation respectively. 3. Develop follow-up measures to be adopted depending on the severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the competent authority or referred to the judicial authority. 4. Documentation and safekeeping of case acceptance, investigation processes, investigation results, and relevant documents.	In line with the revision of the company's whistle-blowing system, the text of this Principles shall be amended as appropriate.

Revised Articles	Original Articles	Reasons for revision
5. Confidentiality of the identity of whistleblowers and the content of reported cases, and the allowance for anonymous reporting. 6. Protect the whistleblower from being improperly dealt with as a consequence of the report. 7. Whistleblower incentive measures. When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistleblowing system shall immediately prepare a report and notify **the Audit Committee** in writing.	5. Confidentiality of the identity of whistleblowers and the content of reported cases, and the allowance for anonymous reporting. 6. Protect the whistleblower from being improperly dealt with as a consequence of the report. 7. Whistleblower incentive measures. When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistleblowing system shall immediately prepare a report and notify **the Independent Directors** in writing.	

4. All the Articles after revised please refer to page 70-79 of the Meeting Agenda.

(4) Report on the execution of the sound operation plan for year 2023.

The report on the execution of the sound operation plan and the effectiveness of the implementation of the company's capital reduction to cover losses is detailed on pages 80-82 of the Meeting Agenda.

(5) the Company's Directors' Remuneration Report for year 2023.

1. The Company's policy, standard and combination of remuneration for directors (including independent directors), and the relevance of the remuneration setting procedure to business performance and future risks:

project	Directors (including independent directors)
Remuneration policy	1. General directors are not paid. 2. The remuneration of independent directors shall be determined by the board of directors at the discretion of the peers.
Remuneration standards and combinations	1. General directors are only paid for business execution and attendance at the Board. 2. In addition to the fixed monthly salary, independent directors receive business execution fees and board attendance fees.
Remuneration procedures	In accordance with Article 18 of the Articles of Incorporation, the Board of Directors is authorized to agree on the remuneration of directors according to their level of participation in the operation of the Company, mastery of the company's objectives and tasks, internal relationship management and communication, professional and continuing education of directors, and with reference to the level of peers.
Correlation between remuneration and business performance and future risks	According to Article 26 of the Articles of Incorporation, if the Company makes a profit (which refers to the pre-tax profit before deducting the distribution of employee remuneration), after deducting the accumulated loss, no more than 1% of the balance shall be set aside as the remuneration of directors (including independent directors).

2. The remuneration paid to general directors and independent directors for the year 2023 is detailed on pages 83 of the Meeting Agenda.

Adoptions

Adoptions

Proposed by the Board of Directors

Motion 1

Motion: 2023 Business Report and Financial Statements. Please proceed to ratify.

Explanation: 1. The Company's financial statements were reported to the shareholders' meeting upon the approval at the 9th Board Meeting of the 18th term on February 26, 2024.

2. For the business report, please refer to the "Report Items". 2023 individual and consolidated financial statements are attached (page 13-35 of the Meeting Agenda). Please proceed to ratify.

Resolution:

Independent Auditors' Report

To the Board of Directors of Eastern Media International Corporation:

Opinion

We have audited the accompanying financial statements of Eastern Media International Corporation ("the Company"), which comprise the parent Company only balance sheets as of December 31, 2023 and 2022, the parent Company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent Company only financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to Other Matter paragraph), the accompanying parent Company only financial statements present fairly, in all material respects, the parent Company only financial position of the Company as of December 31, 2023 and 2022, and its parent Company only financial performance and its parent Company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China (" the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Other Matter

We did not audit the parent Company only financial statements of partial companies, associates of the Company, which represented investments in other entities accounted for using the equity method. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for partial companies, is based solely on the reports of other auditors. The investments in partial companies accounted for using the equity method constituting 13.17% and 14.64% of total assets at December 31, 2023 and 2022, respectively, and the related share of profit of associates accounted for using the equity method constituting 49.45% and 14.50% of total loss before tax for the years then ended December 31, 2023 and 2022, respectively.

Key Audit Matters

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

1. Warehousing Revenue recognition

   Please refer to Note 4n "Revenue recognition" for accounting policy related to revenue recognition, and Note 23 "Revenue from contracts with customers" to the parent Company only financial statements.

Description of key audit matter:

Major of the operating revenue sources of the Company are the services of warehousing amounted to $1,436,570 thousand, constituting 100.00% of its Company revenue. The impact of revenue recognition on financial report is significant. Therefore, revenue recognition is one of the key matters in our audit.

How the matter was addressed in our audit:

In response to the risk mentioned above, we planned to perform the following audit procedures: understanding the sales and collection cycle, and sampling to test the effectiveness of manual control and internal control. Additionally, we would perform test of detail on revenue of warehousing; as well as perform sales cut off test on the periods before and after the balance sheet date by inspecting relevant documents of sales transactions to determine whether sales had been appropriately recognized.

2.The investments accounted of using equity method impairment

Please refer to Note 4m “Impairment of non-financial assets” for accounting policy related to the investments accounted of using equity method impairment, and Note 12 " investments accounted for using equity method " to the parent Company only financial statements.

Description of key audit matter:

The investments accounted of using equity method of the Company constituted 38% of its parent Company only assets. The evaluation of the impairment on December 31 is significant to the parent Company only financial statements. There are risks that the assumption of the financial performance and cash flows related to the Company’ s subsidiaries and associates which Management uses remains a highly uncertainty. This risk may affect the recoverability of the asset mentioned above. Therefore, the evaluation of the investments accounted of using equity method impairment is one of the key matters in our audit.

How the matter was addressed in our audit:

In response to the risk mentioned above, we planned to perform the following audit procedures: obtaining the information on which the management relied to make assumptions and evaluations for the report made by external expert; engaging evaluation experts to assess the appropriateness of the evaluation methods and assumptions used by them, including the discount rate and the forecast of future cash flows; comparing the forecasted and historical data, past forecasts and actual conditions; evaluating the reasonableness of past management’ s estimates.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company’ s financial reporting process.

Auditors' Responsibilities for the Audit of the parent Company only Financial Statements

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent Company only financial statements of the

current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Shih Chin Chih and Hsin-Ting Huang.

KPMG
Taipei, Taiwan (Republic of China)
February 26, 2024

Notes to Readers

The accompanying parent company only financial statements are intended only to present the parent company only statement of financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and parent company only financial statements, the Chinese version shall prevail.

EASTERN MEDIA INTERNATIONAL CORPORATION
Parent Company Only Balance Sheets
(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2023		December 31, 2022	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents (Notes 6)	$ 379,507	4	$ 424,348	5
1110	Current financial assets at fair value through profit or loss (Notes 7 and 31)	839,275	9	811,095	9
1170	Accounts receivable, net (Notes 9 and 23)	20,970	-	33,675	-
1200	Other receivables, net (Notes 7 and 10)	7,459	-	3,259	-
1210	Other receivables due from related parties (Notes 10 and 30)	304,850	3	315,667	3
130X	Inventories (Notes 11)	32,283	-	32,773	-
1410	Prepayments	7,602	-	7,489	-
1476	Other current financial assets (Notes 6 and 31)	42,772	1	94	-
		1,634,718	17	1,628,400	17
	Non-current assets:				
1517	Non-current financial assets at fair value through other comprehensive income (Note 8)	7,500	-	7,500	-
1550	Investments accounted for using equity method, net (Notes 12 and 31)	3,585,759	38	3,253,698	35
1600	Property, plant and equipment (Notes 13, 14, 29 and 31)	712,428	8	700,484	8
1755	Right of use assets (Notes 14, 18 and 31)	3,168,904	34	3,387,080	36
1780	Intangible assets (Notes 29)	2,655	-	2,477	-
1840	Deferred tax assets (Note 5 and 20)	132,535	1	187,799	2
1920	Refundable deposits (Note 31)	117,657	1	158,621	2
1980	Other non-current financial assets (Note 31)	4,554	-	4,000	-
1990	Other non-current assets, others (Notes 32)	81,813	1	2,377	-
		7,813,805	83	7,704,036	83
	Total assets	**$ 9,448,523**	**100**	**$ 9,332,436**	**100**

(Please see accompanying notes to the parent company only financial statements.)

EASTERN MEDIA INTERNATIONAL CORPORATION
Parent Company Only Balance Sheets (Cotn'd)
(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2023		December 31, 2022	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term loans (Notes 15 and 31)	$ 103,000	1	$ 170,000	2
2110	Short-term notes and bills payable (Notes 16 and 29)	-	-	99,941	1
2130	Current contract liabilities (Notes 23)	-	-	2,145	-
2200	Other payables (Notes 24 and 29)	260,317	3	257,614	3
2220	Other payables due from related parties (Notes 30)	2,159	-	182,976	2
2230	Current tax liabilities	-	-	229	-
2280	Current lease liabilities (Notes 18)	182,074	2	182,964	2
2320	Long-term liabilities, current portion (Notes 17, 29 and 31)	72,371	1	19,668	-
2399	Other current liabilities, others	13,363	-	13,737	-
		633,284	7	929,274	10
	Non-current liabilities:				
2540	Long-term loans (Notes 17, 29 and 31)	1,313,659	14	899,352	10
2580	Non-current lease liabilities (Notes 18)	3,116,912	33	3,298,828	35
2640	Net defined benefit liability, non-current (Note 19)	6,325	-	1,799	-
2645	Guarantee deposits received	360	-	360	-
2670	Other non-current liabilities, others (Note 12)	1,076,049	11	668,768	7
		5,513,305	58	4,869,107	52
	Total liabilities	6,146,589	65	5,798,381	62
	Equity attributable to owners of parent (Note 12 and 21)				
3100	Capital stock	3,002,431	32	4,760,554	51
3200	Capital surplus	15,992	-	15,992	-
3300	Retained earnings	384,991	4	(1,098,138)	(12)
3400	Other equity interest	(101,480)	(1)	(144,353)	(1)
	Total equity	3,301,934	35	3,534,055	38
	Total liabilities and equity	**$ 9,448,523**	**100**	**$ 9,332,436**	**100**

(Please see accompanying notes to the parent company only financial statements.)

EASTERN MEDIA INTERNATIONAL CORPORATION
Parent Company Only Statements of Comprehensive Income
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

		For the years ended December 31			
		2023		2022	
		Amount	%	Amount	%
4000	**Operating revenue (Notes 23)**	$ 1,436,570	100	$ 1,479,159	100
5000	**Operating costs (Notes 11, 19, 24 and 30)**	662,911	46	654,992	44
	Gross profit from operations	773,659	54	824,167	56
6000	**Operating expenses (Notes 19, 24 and 30)**	300,634	21	317,605	21
	Net operating gain	473,025	33	506,562	35
	Non-operating income and expenses:				
7100	Interest income (Notes 25 and 30)	23,086	2	14,821	1
7010	Other income (Notes 7, 8, 25 and 30)	40,389	3	92,894	6
7020	Other gains and losses, net (Notes 12, 25 and 30)	(48,322)	(3)	(216,112)	(15)
7050	Finance costs (Notes 18, 25 and 30)	(152,820)	(11)	(126,585)	(9)
7370	Share of loss (profit) of associates accounted for using equity method (Note 12)	(554,535)	(39)	(1,681,693)	(114)
7900	**Net loss before tax**	(219,177)	(15)	(1,410,113)	(96)
7950	**Less: tax expenses (Note 20)**	53,588	4	244,989	16
	Net loss	(272,765)	(19)	(1,655,102)	(112)
8300	**Other comprehensive income:**				
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**				
8311	Remeasurements of defined benefit plans	(7,199)	(1)	13,465	1
8330	Share of other comprehensive (loss) / gain of subsidiaries, associates and joint ventures accounted for using equity method	(2,537)	-	37,173	2
	Total other comprehensive income that will not be reclassified to profit or loss	(9,736)	(1)	50,638	3
8360	**Components of other comprehensive income (loss) that will be reclassified to profit or loss**				
8361	Exchange differences on translation of foreign financial statements	50,627	4	136,147	9
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive (loss) / gain that will be reclassified to profit or loss	(3,896)	-	30,005	2
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income that will be reclassified to profit or loss	46,731	4	166,152	11
8300	**Other comprehensive income, net of tax**	36,995	3	216,790	14
	Total comprehensive loss	**($ 235,770)**	**(16)**	**($ 1,438,312)**	**(98)**
	Loss per share (Unit: NT$) (Note 22)				
9750	**Basic loss per share**	**($ 0.91)**		**($ 5.06)**	

(Please see accompanying notes to the parent company only financial statements.)

EASTERN MEDIA INTERNATIONAL CORPORATION
Parent Company Only Statements of Changes in Equity
(In Thousands of New Taiwan Dollars)

	Share capital		Retained earnings			Total other equity interest			
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Revaluation surplus	Total equity
Balance at January 1, 2022	$ 5,289,504	$ 16,243	$ 238,768	$ 295,956	$ 749,821	($ 342,910)	($ 3,699)	-	$ 6,243,683
Loss for the year ended December 31, 2022	-	-	-	-	(1,655,102)	-	-	-	(1,655,102)
Other comprehensive income, for the year ended December 31, 2022	-	-	-	-	14,534	166,152	4,989	31,115	216,790
Total comprehensive income for the year ended December 31, 2022	-	-	-	-	(1,640,568)	166,152	4,989	31,115	(1,438,312)
Appropriation and distribution of retained earnings:									
Legal reserve appropriated	-	-	74,607	-	(74,607)	-	-	-	-
Special reserve appropriated	-	-	-	50,654	(50,654)	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(528,950)	-	-	-	(528,950)
Capital reduction	(528,950)	-	-	-	-	-	-	-	(528,950)
Difference between consideration and carrying-amount of subsidiaries acquired or disposed	-	-	-	-	(5,664)	-	-	-	(5,664)
Changes in subsidiaries	-	388	-	-	-	-	-	-	388
Changes in investments accounted for using equity method	-	-	-	-	(207,501)	-	-	-	(207,501)
Others	-	(639)	-	-	-	-	-	-	(639)
Balance at December 31, 2022	**$ 4,760,554**	**$ 15,992**	**$ 313,375**	**$ 346,610**	**($ 1,758,123)**	**($ 176,758)**	**$ 1,290**	**$ 31,115**	**$ 3,534,055**

(Please see accompanying notes to the parent company only financial statements.)

EASTERN MEDIA INTERNATIONAL CORPORATION
Parent Company Only Statements of Changes in Equity (Cotn'd)
(In Thousands of New Taiwan Dollars)

	Share capital		Retained earnings			Total other equity interest			
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Revaluation surplus	Total equity
Balance at December 31, 2023	**$ 4,760,554**	**$ 15,992**	**$ 313,375**	**$ 346,610**	**($ 1,758,123)**	**($ 176,758)**	**$ 1,290**	**$ 31,115**	**$ 3,534,055**
Loss for the year ended December 31, 2023	-	-	-	-	(272,765)	-	-	-	(272,765)
Other comprehensive income, for the year ended December 31, 2023	-	-	-	-	(5,878)	46,731	(3,858)	-	36,995
Total comprehensive income for the year ended December 31, 2023	-	-	-	-	(278,643)	46,731	(3,858)	-	(235,770)
Capital reduction	(1,758,123)	-	-	-	1,758,123	-	-	-	-
Changes in investments accounted for using equity method	-	-	-	-	3,649	-	-	-	3,649
Balance at December 31, 2023	**$ 3,002,431**	**$ 15,992**	**$ 313,375**	**$ 346,610**	**($ 274,994)**	**($ 130,027)**	**($ 2,568)**	**$ 31,115**	**$ 3,301,934**

(Please see accompanying notes to the parent company only financial statements.)

EASTERN MEDIA INTERNATIONAL CORPORATION
Parent Company Only Statements of Cash Flows
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2023	**2022**
Cash flows (used in) from operating activities:		
Net loss before tax	($ 219,177)	($ 1,410,113)
Adjustments:		
Adjustments to reconcile profit (loss)		
Depreciation expense	289,683	281,331
Amortization expense	2,089	1,170
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	(13,620)	198,332
Interest expense	152,820	126,585
Interest income	(23,086)	(14,821)
Dividend income	(28,840)	(51,475)
Share of profit of associates and joint ventures accounted for using equity method	554,535	1,681,693
Loss on disposal of investments	63,146	-
Total adjustments to reconcile profit	996,727	2,222,815
Changes in operating assets and liabilities:		
Changes in operating assets, net:		
Increase in current financial assets at fair value through profit or loss	(14,560)	(323,488)
Decrease (increase) in accounts receivable	12,705	(17,610)
Decrease in other receivable	1,524	2,217
Increase in inventories	(1,219)	(3,247)
(Increase) decrease in prepayments	(113)	2,282
Decrease in other current assets	-	196
Total changes in operating assets, net	(1,663)	(339,650)
Changes in operating liabilities, net:		
(Decrease) increase in current contract liabilities	(2,145)	2,145
Decrease in notes payable	-	(38)
Increase (decrease) in other payables (including related parties)	12,744	(1,447)
(Decrease) increase in other current liabilities	(374)	3,624
Decrease in net defined benefit liability, non-current	(2,673)	(2,017)
Total changes in operating liabilities	7,552	2,267
Net changes in operating assets and liabilities	5,889	(337,383)
Total adjustments	1,002,616	1,885,432
Cash inflow generated from operations	783,439	475,319
Tax income (paid) refunded	(325)	10,573
Net cash inflow from operating activities	783,114	485,892

(Please see accompanying notes to the parent company only financial statements.)

EASTERN MEDIA INTERNATIONAL CORPORATION
Parent Company Only Statements of Cash Flows (Cotn'd)
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2023	**2022**
Cash flows from (used in) investing activities:		
Acquisition of f investments accounted for using equity method	($ 550,000)	($ 636,250)
Proceeds from disposal of subsidiaries	5,035	-
Acquisition of property, plant and equipment	(122,999)	(125,874)
Proceeds from disposal of property, plant and equipment	29,236	-
Increase in refundable deposits	(136)	(41,135)
Decrease in other receivables due from related parties	8,000	92,000
Acquisition of intangible assets	(2,229)	(2,293)
Increase in other financial assets	(2,132)	(2,806)
Increase in other non-current assets	(79,436)	(3,736)
Interest received	22,611	15,005
Dividends received	27,566	359,890
Net cash flows used in investing activities	(664,484)	(345,199)
Cash flows from (used in) financing activities:		
Increase in short-term loans	443,000	616,000
Decrease in short-term loans	(510,000)	(446,000)
(Decrease) increase in short-term notes and bills payable	(100,000)	100,000
Increase in long-term loans	511,250	848,000
Decrease in long-term loans	(40,000)	(20,000)
Decrease in other receivables due from related parties	(125,796)	(208)
Payment of lease liabilities	(183,015)	(257,196)
Capital reduction	-	(528,950)
Issuance cash dividends	-	(528,950)
Interest paid	(158,910)	(132,457)
Net cash flows used in financing activities	(163,471)	(349,761)
Net decrease in cash and cash equivalents	(44,841)	(209,068)
Cash and cash equivalents at beginning of period	424,348	633,416
Cash and cash equivalents at end of period	**$ 379,507**	**$ 424,348**

(Please see accompanying notes to the parent company only financial statements.)

Independent Auditors' Report

To the Board of Directors of Eastern Media International Corporation:

Opinion

We have audited the accompanying consolidated financial statements of Eastern Media International Corporation and its subsidiaries ("the Group"), which comprise the consolidated balance sheets as of December 31, 2023 and 2022, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to Other Matter paragraph), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2023 and 2022, 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 with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China (" the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Other Matter

We did not audit the financial statements of partial companies, associates of the Group, which represented investments in other entities accounted for using the equity method. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for partial companies, is based solely on the reports of other auditors. The investments in partial companies accounted for using the equity method constituting 7.09% and 8.82% of consolidated total assets at December 31, 2023 and 2022, respectively, and the related share of profit of associates accounted for using the equity method constituting 37.00% and 13.61% of consolidated total loss before tax for the years then ended December 31, 2023 and 2022, respectively.

Eastern Media International Corporation has prepared its parent-company-only financial statements as of and for the years ended December 31, 2023 and 2022, on which we have issued an unqualified opinion with other matters paragraph and unqualified opinion with emphasis paragraph and other matter paragraph respectively.

Key Audit Matters

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

1. Revenue recognition

   Please refer to Note 4q "Revenue recognition" for accounting policy related to revenue recognition, and Note 29 "Revenue from contracts with customers" to the consolidated financial statements.

   Description of key audit matter:

   Major of the operating revenue sources of the Group are the services of warehousing, media advertising, and pet merchandise sales. The impact of revenue recognition on financial report is significant. Therefore, revenue recognition is one of the key matters in our audit.

   How the matter was addressed in our audit:

   In response to the risk mentioned above, we planned to perform the following audit procedures: understanding the sales and collection cycle, and sampling to test the effectiveness of manual control and internal control. Additionally, we would perform test of detail on revenue; as well as perform sales cut off test on the periods before and after the balance sheet date by inspecting relevant documents of sales transactions to determine whether sales had been appropriately recognized.

2. Right of use assets impairment

   Please refer to Note 4n "Leases" and Note 4p “Impairment of non-financial assets” for accounting policy related to right-of-use assets impairment, and Note 17 " Right-of-use assets" to the consolidated financial statements.

   Description of key audit matter:

   The right-of-use assets of the Group constituted 39.98% of its consolidated assets. The assets mentioned above is likely to be influenced by the government policies and economic environments, which may result in the recoverability of the assets valued with discounted cash flow to be highly uncertain. Therefore, right-of-use assets impairment is one of the key matters in our audit.

   How the matter was addressed in our audit:

   In response to the risk mentioned above, we have performed the following audit procedures: evaluating the consistency of discounted cash flow and the future operating plans; the forecast of future cash flows; comparing the forecasted and historical data, past forecasts and actual conditions; evaluating the reasonableness of past management’s estimates.

3.The investments accounted of using equity method impairment

   Please refer to Note 4l " Investment in associates " and Note 4p “Impairment of non-financial assets” for accounting policy related to the investments accounted of using equity method impairment, and Note 12 " investments accounted for using equity method " to the consolidated financial statements.

   Description of key audit matter:

   The investments accounted of using equity method of the Group amounted to $1,244,741 thousand, constituting 7.09% of its consolidated assets. The evaluation of the impairment on

December 31 is significant to the consolidated financial statements. There are risks that the assumption of the financial performance and cash flows related to the Group's associates which Management uses remains a highly uncertainty. This risk may affect the recoverability of the asset mentioned above. Therefore, the evaluation of the investments accounted of using equity method impairment is one of the key matters in our audit.

How the matter was addressed in our audit:

In response to the risk mentioned above, we planned to perform the following audit procedures: obtaining the information on which the management relied to make assumptions and evaluations for the report made by external expert; engaging evaluation experts to assess the appropriateness of the evaluation methods and assumptions used by them, including the discount rate and the forecast of future cash flows; comparing the forecasted and historical data, past forecasts and actual conditions; evaluating the reasonableness of past management's estimates.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

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

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

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

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit

procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the group financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Shih Chin Chih and Hsin-Ting Huang.

KPMG
Taipei, Taiwan (Republic of China)
February 26, 2024

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated statement of financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and consolidated financial statements, the Chinese version shall prevail.

EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES
Consolidated Balance Sheets
(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2023		December 31, 2022	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents (Note 6)	$ 1,682,873	10	$ 1,914,254	12
1110	Current financial assets at fair value through profit or loss (Notes 7 and 37)	1,081,754	6	1,073,448	7
1151	Notes receivable, net (Notes 9, 29 and 37)	17,756	-	40,204	-
1160	Notes receivable due from related parties, net (Notes 9, 29 and 36)	-	-	2,550	-
1170	Accounts receivable, net (Notes 9 and 29)	409,697	2	415,014	4
1180	Accounts receivable due from related parties, net (Notes 9, 29 and 36)	37,479	-	34,270	-
1200	Other receivables, net (Notes 7, 8, 10 and 17)	146,619	1	122,683	1
1210	Other receivables due from related parties (Notes 10 and 36)	2,390	-	6,191	-
130X	Inventories (Notes 11 and 36)	442,290	3	447,021	3
1400	Current biological assets, net	13,788	-	19,081	-
1410	Prepayments (Note 36)	178,714	1	99,992	1
1476	Other current financial assets (Notes 6 and 37)	132,011	1	38,055	-
1479	Other current assets, others	1,963	-	497	-
		4,147,334	24	4,213,260	28
	Non-current assets:				
1517	Non-current financial assets at fair value through other comprehensive income (Note 8)	7,500	-	7,510	-
1550	Investments accounted for using equity method, net (Notes 12 and 37)	1,244,741	7	1,366,514	9
1600	Property, plant and equipment (Notes 16, 35, 36 and 37)	4,270,166	24	2,620,318	17
1755	Right of use assets (Notes 17, 36 and 37)	7,023,430	40	6,412,380	41
1780	Intangible assets (Notes 18, 35 and 36)	15,286	-	24,602	-
1840	Deferred tax assets (Note 26)	151,410	1	201,581	1
1920	Refundable deposits (Note 37)	352,726	2	432,274	3
1930	Long-term notes and accounts receivable (Notes 9, 29 and 37)	31,234	-	-	-
1940	Long-term notes and accounts receivable due from related parties (Notes 9, 29 and 36)	49,084	-	76,083	-
1980	Other non-current financial assets (Notes 17 and 37)	186,163	1	133,040	1
1990	Other non-current assets, others (Note 38)	88,758	1	9,321	-
		13,420,498	76	11,283,623	72
	Total assets	**$ 17,567,832**	**100**	**$ 15,496,883**	**100**

(Please see accompanying notes to the consolidated financial statements)

EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES
Consolidated Balance Sheets (Cotn'd)
(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2023		December 31, 2022	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term loans (Notes 19 and 37)	$ 385,559	2	$ 377,450	2
2110	Short-term notes and bills payable (Notes 20, 35 and 37)	99,779	1	349,427	2
2130	Current contract liabilities (Notes 29 and 36)	62,160	1	42,123	-
2150	Notes payable (Notes 21 and 35)	44,212	-	173,161	1
2160	Notes payable due from related parties (Notes 21 and 36)	-	-	2,550	-
2170	Accounts payable	289,923	2	315,719	2
2180	Accounts payable due from related parties (Note 36)	77,383	-	65,537	-
2200	Other payables (Notes 35 and 38)	1,023,153	6	860,554	6
2220	Other payables due from related parties (Notes 36)	11,012	-	13,073	-
2230	Current tax liabilities	2,103	-	821	-
2280	Current lease liabilities (Notes 24 and 36)	1,039,192	6	1,083,123	7
2310	Advance receipts	2,002	-	1,664	-
2320	Long-term liabilities, current portion (Notes 22, 23, 35 and 37)	301,868	2	322,475	2
2399	Other current liabilities, others	33,700	-	31,521	-
		3,372,046	20	3,639,198	22
	Non-current liabilities:				
2540	Long-term loans (Notes 22, 35 and 37)	3,802,581	22	2,322,573	16
2580	Non-current lease liabilities (Notes 24 and 36)	6,089,355	35	5,425,792	36
2610	Long-term notes and accounts payable (Note 23)	75,072	-	30,000	-
2640	Net defined benefit liability, non-current (Note 25)	6,325	-	1,799	-
2645	Guarantee deposits received	4,612	-	4,185	-
		9,977,945	57	7,784,349	52
	Total liabilities	13,349,991	77	11,423,547	74
	Equity attributable to owners of parent (Note 27)				
3100	Capital stock	3,002,431	17	4,760,554	31
3200	Capital surplus	15,992	-	15,992	-
3300	Retained earnings	384,991	2	(1,098,138)	(7)
3400	Other equity interest	(101,480)	(1)	(144,353)	(1)
	Total equity attributable to owners of parent	3,301,934	18	3,534,055	23
36XX	Non-controlling interests (Note 14)	915,907	5	539,281	3
	Total equity	4,217,841	23	4,073,336	26
	Total liabilities and equity	**$ 17,567,832**	**100**	**$ 15,496,883**	**100**

(Please see accompanying notes to the consolidated financial statements)

EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

		For the years ended December 31			
		2023		2022	
		Amount	%	Amount	%
4000	**Operating revenue (Notes 29 and 36)**	$ 5,841,598	100	$ 5,949,064	100
5000	**Operating costs (Notes 11, 25, 30, 31 and 36)**	4,129,952	71	4,030,778	68
	Gross profit from operations	1,711,646	29	1,918,286	32
6000	**Operating expenses (Notes 11, 25, 30 and 36)**	1,801,707	30	1,706,439	28
6450	**Impairment loss determined in accordance with IFRS9 (Note 9)**	8	-	1,018	-
	Net operating (loss) gain	(90,069)	(1)	210,829	4
	Non-operating income and expenses:				
7100	Interest income (Notes 31 and 36)	23,089	-	11,047	-
7010	Other income (Notes 7, 8, 31 and 36)	169,235	3	248,048	4
7020	Other gains and losses, net (Notes 15, 17, 31 and 36)	(5,613)	-	(1,520,758)	(26)
7050	Finance costs (Notes 24, 31 and 36)	(281,223)	(5)	(246,880)	(4)
7060	Share of profit of associates accounted for using equity method (Note 12)	(108,390)	(2)	(204,508)	(3)
7900	**Loss before tax**	(292,971)	(5)	(1,502,222)	(25)
7950	**Less: tax expenses (Note 26)**	53,111	1	248,024	4
	Net loss	(346,082)	(6)	(1,750,246)	(29)
8300	**Other comprehensive income:**				
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**				
8311	Remeasurements of defined benefit plans	(7,199)	-	13,465	-
8320	Share of other comprehensive (loss) / gain of associates accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(2,590)	-	37,270	1
8349	Less: Income tax related to components of other comprehensive that will not be reclassified subsequently	-	-	-	-
	Total other comprehensive income that will not be reclassified to profit or loss	(9,789)	-	50,735	1
8360	**Components of other comprehensive income (loss) that will be reclassified to profit or loss**				
8361	Exchange differences on translation of foreign financial statements	61,170	1	13,945	-
8370	Share of other comprehensive (loss) / gain of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(14,501)	-	152,686	3
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income that will be reclassified to profit or loss	46,669	1	166,631	3
8300	**Other comprehensive income, net of tax**	36,880	1	217,366	4
	Total comprehensive loss	**($ 309,202)**	**(5)**	**($ 1,532,880)**	**(25)**

(Please see accompanying notes to the consolidated financial statements)

EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income (Cotn'd)
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

		For the years ended December 31			
		2023		2022	
		Amount	%	Amount	%
	Loss attributable to:				
8610	Owners of parent	($ 272,765)	**(5)**	($ 1,655,102)	**(28)**
8620	Non-controlling interests	(73,317)	**(1)**	(95,144)	**(1)**
		($ 346,082)	**(6)**	**($ 1,750,246)**	**(29)**
	Comprehensive loss attributable to:				
8710	Owners of parent	($ 235,770)	**(4)**	($ 1,438,312)	**(24)**
8720	Non-controlling interests	(73,432)	**(1)**	(94,568)	**(1)**
		($ 309,202)	**(5)**	**($ 1,532,880)**	**(25)**
	Loss per share (Unit: NT$) (Note 28)				
9750	**Basic loss per share**	**($ 0.91)**		**($ 5.06)**	

(Please see accompanying notes to the consolidated financial statements)

EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES
Consolidated Statements of Changes in Equity (Cotn'd)
(In Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent										
	Share capital		Retained earnings			Total other equity interest					
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Revaluation surplus	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2022	$5,289,504	$ 16,243	$ 238,768	$ 295,956	$ 749,821	($ 342,910)	($ 3,699)	-	$ 6,243,683	$ 416,422	$6,660,105
Loss for year ended December 31, 2022	-	-	-	-	(1,655,102)	-	-	-	(1,655,102)	(95,144)	(1,750,246)
Other comprehensive income, for the year ended December 31, 2022	-	-	-	-	14,534	166,152	4,989	31,115	216,790	576	217,366
Total comprehensive income for the year ended December 31, 2022	-	-	-	-	(1,640,568)	166,152	4,989	31,115	(1,438,312)	(94,568)	(1,532,880)
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	74,607	-	(74,607)	-	-	-	-	-	-
Special reserve appropriated	-	-	-	50,654	(50,654)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(528,950)	-	-	-	(528,950)	-	(528,950)
Capital reduction	(528,950)	-	-	-	-	-	-	-	(528,950)	-	(528,950)
Difference between consideration and carrying-amount of subsidiaries acquired or disposed	-	-	-	-	(5,664)	-	-	-	(5,664)	(39,696)	(45,360)
Changes in subsidiaries	-	388	-	-	-	-	-	-	388	(388)	-
Changes in investments accounted for using equity method	-	-	-	-	(207,501)	-	-	-	(207,501)	(3,312)	(210,813)
Cash dividends contributed by subsidiaries	-	-	-	-	-	-	-	-	-	(5,927)	(5,927)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	266,750	266,750
Others	-	(639)	-	-	-	-	-	-	(639)	-	(639)
Balance at December 31, 2022	**$4,760,554**	**$ 15,992**	**$ 313,375**	**$ 346,610**	**($1,758,123)**	**($ 176,758)**	**$ 1,290**	**$ 31,115**	**$3,534,055**	**$ 539,281**	**$4,073,336**

(Please see accompanying notes to the consolidated financial statements)

EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES
Consolidated Statements of Changes in Equity (Cotn'd)
(In Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent										
	Share capital		Retained earnings			Total other equity interest					
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Revaluation surplus	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2023	$4,760,554	$ 15,992	$ 313,375	$ 346,610	($1,758,123)	($ 176,758)	$ 1,290	$ 31,115	$ 3,534,055	$ 539,281	$4,073,336
Loss for year ended December 31, 2023	-	-	-	-	(272,765)	-	-	-	(272,765)	(73,317)	(346,082)
Other comprehensive income, for the year ended December 31, 2023	-	-	-	-	(5,878)	46,731	(3,858)	-	36,995	(115)	36,880
Total comprehensive income for the year ended December 31, 2023	-	-	-	-	(278,643)	46,731	(3,858)	-	(235,770)	(73,432)	(309,202)
Capital reduction	(1,758,123)	-	-	-	1,758,123	-	-	-	-	-	-
Changes in investments accounted for using equity method	-	-	-	-	3,649	-	-	-	3,649	58	3,707
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	450,000	450,000
Balance at December 31, 2023	**$3,002,431**	**$ 15,992**	**$ 313,375**	**$ 346,610**	**($ 274,994)**	**($ 130,027)**	**($ 2,568)**	**$ 31,115**	**$3,301,934**	**$ 915,907**	**$4,217,841**

(Please see accompanying notes to the consolidated financial statements)

EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES
Consolidated Statements of Cash Flows
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2023	**2022**
Cash flows (used in) from operating activities:		
Profit before tax	($ 292,971)	($ 1,502,222)
Adjustments:		
Adjustments to reconcile profit (loss)		
Depreciation expense	1,341,035	1,332,870
Amortization expense	60,205	30,220
Net (gain) loss on financial assets or liabilities at fair value through profit or loss	(56,614)	257,234
Interest expense	282,125	247,542
Interest income	(23,089)	(11,047)
Dividend income	(34,455)	(66,154)
Share of profit of associates and joint ventures accounted for using equity method	108,390	204,508
Gain on disposal of property, plant and equipment	(1,569)	(2,079)
Loss on disposal of investments	63,146	-
Impairment loss determined in accordance with IFRS 9	8	1,018
Impairment loss on non-financial assets	-	1,222,110
Rent reductions listed as other income	-	(78,668)
Amounts from modification of lease contracts	(5,307)	(696)
Total adjustments to reconcile profit	1,733,875	3,136,858
Changes in operating assets and liabilities:		
Changes in operating assets, net:		
Decrease (increase) in current financial assets at fair value through profit or loss	48,308	(369,262)
Decrease in notes receivable	1,742	83,245
Decrease in accounts receivable	9,925	1,554
Decrease (increase) in accounts receivable due from related parties	29,743	(5,205)
Decrease (increase) in other receivables	35,358	(7,571)
Decrease (increase) in inventories	3,021	(65,265)
Decrease in biological assets	5,293	2,306
Increase in prepayments	(78,558)	(38,354)
Increase in other current assets	(1,466)	(163)
Decrease in other operating assets	20	2,222
Total changes in operating assets, net	53,386	(396,493)
Changes in operating liabilities, net:		
Increase in contract liabilities	20,037	9,885
Decrease in notes payable	(8,264)	(76,410)
(Decrease) increase in accounts payable	(13,949)	97,877
(Decrease) increase in other payable	(4,652)	37,243
Increase (decrease) in advance receipts	338	(5,227)
Increase in other current liabilities	1,158	5,226
Decrease in net defined benefit liability, non-current	(2,673)	(2,028)
Total changes in operating liabilities	(8,005)	66,566
Net changes in operating assets and liabilities	45,381	(329,927)
Total adjustments	1,779,256	2,806,931
Cash inflow from operations	1,486,285	1,304,709
Tax income refunded	1,483	4,767
Net cash inflow from operating activities	1,487,768	1,309,476

(Please see accompanying notes to the consolidated financial statements)

EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES
Consolidated Statements of Cash Flows (Cotn'd)
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31	
	2023	**2022**
Cash flows from (used in) investing activities:		
Net cash flow from acquisition of subsidiaries	$ -	($ 45,360)
Acquisition of property, plant and equipment	(1,703,531)	(958,014)
Proceeds from disposal of property, plant and equipment	33,252	1,141
Decrease in refundable deposits	37,759	128,050
Increase in other receivables	(44,600)	(24,400)
Increase in long-term notes receivable	(12,618)	-
Increase in long-term notes receivable due from related parties	(5,892)	(76,510)
Decrease in long-term lease payments receivables	9,677	5,491
Acquisition of intangible assets	(50,904)	(13,217)
Increase in other financial assets	(71,196)	(65,159)
Increase in other non-current assets	(79,437)	(3,736)
Interest received	21,297	10,684
Dividends received	31,937	203,508
Net cash flows used in investing activities	(1,834,256)	(837,522)
Cash flows from (used in) financing activities:		
Increase in short-term loans	883,961	1,303,499
Decrease in short-term loans	(875,852)	(1,019,494)
(Decrease) increase in short-term notes and bills payable	(250,000)	270,000
Increase in long-term loans	1,761,399	2,196,542
Decrease in long-term loans	(275,237)	(948,418)
Decrease in notes payable	(124,649)	(21,851)
Increase (decrease) in other payables	50,437	-
Increase (decrease) in guarantee deposits received	427	(132)
Payment of lease liabilities	(1,185,060)	(1,127,582)
Increase in long-term notes payable	21,806	92,663
Capital reduction	-	(528,950)
Issuance cash dividends	-	(534,877)
Interest paid	(341,045)	(289,162)
Changes in non-controlling interests	450,000	266,750
Net cash flows used in financing activities	116,187	(341,012)
Effect of exchange rate changes on cash and cash equivalents	(1,080)	21,506
Net (decrease) increase in cash and cash equivalents	(231,381)	152,448
Cash and cash equivalents at beginning of period	1,914,254	1,761,806
Cash and cash equivalents at end of period	**$ 1,682,873**	**$ 1,914,254**

(Please see accompanying notes to the consolidated financial statements)

Adoptions

Proposed by the Board of Directors

Motion 2

Motion: 2023 Proposal for Appropriation of Loss. Please proceed to ratify.

Explanation: 1. The Company had an after-tax loss of NT$272,765,385 and an year-end deficit to be compensated of NT$274,993,722 in year 2023, which was apooved and resolved at the 9th Board Meeting of the 18th term on February 26, 2024.

2. The Company's 2023 Proposal for Appropriation of Loss is as follows:

Eastern Media International Corporation
Proposal for Appropriation of Loss
2023

Unit: NTD

Item	Amount
Beginning Retained Earnings	**($1,758,122,854)**
Year 2023 capital reduction to make up for losses	**1,758,122,850**
Changes during the period:	
(1) Recognition of changes in retained earnings of associate enterprise using the equity method.	3,649,378
(2) Changes in net income from actuarial gains and losses related to defined benefit plans.	(5,877,711)
(3) Net loss for the current period.	(272,765,385)
Year-end deficit to be compensated	**($ 274,993,722)**

Chairman:	Manager:	Chief Accountant:
Shang-Wen Liao	Shang-Wen Liao	Ying-Na Cheng

Resolution:

Discussions

Discussions

Proposed by the Board of Directors

Motion 1

Motion: Amendments to the Company's "Articles of Incorporation". Please proceed to resolve.

Explanation: 1. In line with the overall operational needs of the company, the employee's remuneration ratio was revised and the remuneration payment method of directors was revised in accordance with the provisions of laws and regulations.

2. The comparison table of the revised Articles and reasons for the revision is as follows:

Revised Articles	Original Articles	Reasons for revision
Article 26 If the Company makes a profit during the year (referring to profit before tax minus the profit before the distribution of employee compensation), then after deducting any accumulated loss, **no less than 1%** of the balance shall be allocated as employee' compensation, and no more than 1% of the balance shall be allocated as director's compensation, such amount allocated shall be used as the current year's expense. Employees' remuneration **can be in** stocks or cash, and **directors' remuneration shall be in cash. The method of distribution shall be** subject to a special resolution of the Board of Directors and reporting to the regular shareholders meeting.	Article 26 If the Company makes a profit during the year (referring to profit before tax minus the profit before the distribution of employee compensation), then after deducting any accumulated loss, **3.5%** of the balance shall be allocated as employee' compensation, and no more than 1% of the balance shall be allocated as director's compensation, such amount allocated shall be used as the current year's expense. Employees' and **directors' remuneration** is based on stocks or cash, subject to a special resolution of the Board of Directors and reporting to the regular shareholders meeting.	In line with the overall operational needs of the company, the employee's remuneration ratio was revised and the remuneration payment method of directors was revised in accordance with the provisions of laws and regulations.
Article 29. This charter was established on April 25, 1975. The 1st amendment was on June 6, 1978. The 2nd amendment was on May 21, 1980. The 3rd amendment was on May 25, 1982. The 4th amendment was on July 30, 1983. The 5th amendment was on May 15,	Article 29. This charter was established on April 25, 1975. The 1st amendment was on June 6, 1978. The 2nd amendment was on May 21, 1980. The 3rd amendment was on May 25, 1982. The 4th amendment was on July 30, 1983. The 5th amendment was on May 15,	Date of revison added

Revised Articles	Original Articles	Reasons for revision
1984. ..... The 29th amendment was on May 30, 2007. The 30th amendment was on June 19, 2009. The 31st amendment was made on June 21, 2010. The 32nd amendment was on June 18, 2012. The 33rd amendment was on June 13, 2013. The 34th amendment was on June 23rd, 2014. The 35th amendment was on June 20, 2016. The 36th amendment was on May 11, 2017. The 37th amendment was on May 29th, 2019. The 38th amendment was on June 29, 2020. The 39th amendment was on June 13, 2022. The 40th amendment was on May 30, 2023. **The 41st amendment was on May 27, 2024.**	1984. ..... The 29th amendment was on May 30, 2007. The 30th amendment was on June 19, 2009. The 31st amendment was made on June 21, 2010. The 32nd amendment was on June 18, 2012. The 33rd amendment was on June 13, 2013. The 34th amendment was on June 23rd, 2014. The 35th amendment was on June 20, 2016. The 36th amendment was on May 11, 2017. The 37th amendment was on May 29th, 2019. The 38th amendment was on June 29, 2020. The 39th amendment was on June 13, 2022. The 40th amendment was on May 30, 2023.	

3. The motion was approved at the 9th Board Meeting of the 18th term on February 26, 2024.
4. For the full amended Articles of Incorporation, please refer to page 84-92 of the Meeting Agenda.
5. Please proceed to resolve.

Resolution:

Discussions

Proposed by the Board of Directors

Motion 2

Motion: Amendments to this Company's "Rules of Procedure for Shareholders' Meetings". Please proceed to resolve.

Explanation: 1. In order to improve corporate governance and protect shareholders' rights, and to comply with the Financial Supervision Commission and the Taiwan Stock Exchange to allow the public offering companies may convenes the shareholders meeting in the means of virtual in accordance with the Company Act. To amend this Company's Rules of Procedure for Shareholders' Meetings refer to "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167 issued by the Taiwan Stock Exchange on March 17, 2023.

2. the comparison table of the revised Articles and reasons for the revision is as follows:

Revised Articles	Original Articles	Reasons for revision
Article 1. **The rules of procedures** for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, **or the articles of incorporation**, shall be as provided in these Rules.	**Article 1** The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.	Amend the wordings as appropriate
Article 2. **Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors. Unless otherwise provided by the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporation's virtual-only shareholders meetings shall be convened subject to stating in the Articles of Incorporation and a resolution of the board of directors. And the virtual-only shareholders meetings shall be exercised by a resolution that approved by the board of directors with more than two-third of directors present and passed by a majority of the**	**Article 2. The Company shall specify in the meeting notice the time and location of the registration office for shareholders as well as other matters to be noted.** **The aforementioned time for accepting the registration of the shareholders shall be processed at least 30 minutes before the start of the meeting, and the registration office shall be clearly marked and appropriate. Adequate and qualified personnel shall be provided to**	1. The original Article is moved to Article 5. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

Revised Articles	Original Articles	Reasons for revision
directors present. **Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.** **This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders meeting or 15 days before the date of a special shareholders meeting. In addition, 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.** **This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:** **1. For physical shareholders meetings, to be distributed on-site at the meeting.** **2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.** **3. For virtual-only shareholders meetings, electronic files shall be**	**handle this matter.** **A shareholder shall attend the general meeting in person or in proxy (hereinafter referred to as the "Shareholders") with the attendance certificate, sign-in card or other certificate of attendance.** **The proxy acting on behalf of the shareholder shall provide ID document for verification.** **The Company shall have a visitors' book for the attending shareholders (or proxies) to sign in, or the attending shareholders (or proxies) shall hand in sign-in cards instead. The number of attending shares is calculated based on the signature book or the handed in sign-in card plus the number of shares exercised in writing or electronically.** **Sign-in cards and proxy forms for proxy attendance shall be retained for at least one year.**	

Revised Articles	Original Articles	Reasons for revision
shared on the virtual meeting platform. **The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.** **Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.** **Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.** **A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. The number**		

Revised Articles	Original Articles	Reasons for revision
of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. **When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.** **Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.** **Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.** **Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At**		

Revised Articles	Original Articles	Reasons for revision
the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.		
Article 3. **For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.** **A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.** **After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.** **If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.**	**Article 3. Attendance and voting at a shareholders meeting shall be calculated based on the number of shares. The shares held by any shareholder without voting rights shall not be included in the total number of outstanding shares while voting on resolutions at the shareholders' meeting.** **A shareholder shall abstain from exercise of voting rights for himself/herself or on behalf of another shareholder in respect of any proposed matter for consideration at a general meeting if he/she bears personal interest therein that may conflict with and impair the interest of the Company. The shares represented by the voting rights contained in the preceding paragraph shall not be counted in the number of votes of the shareholders present at the said meeting.** **With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not**	1. The original Article is moved to Article 12. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

Revised Articles	Original Articles	Reasons for revision
	exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.	
Article 4. The venue for a shareholders meeting shall be the premises of **this Corporation**, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. **Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.** **The restrictions on the place of the meeting as stated in the proceeding paragrapg shall not apply when this Corporation convenes a virtual-only shareholders meeting.**	**Article 4.** The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.	Add that the restrictions on the place of the meeting shall not apply when a virtual-only shareholders meeting is convensed. And amend the wordings as appropriate.
Article 5. **This Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.** **The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts.**	**Article 5. 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 presiding chair, the Chairman shall appoint one of the directors to act as presiding 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 presiding chair. For a shareholders' meeting convened by the Board of Directors, is advisable for more than**	1. The original Article is moved to Article 7. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

Revised Articles	Original Articles	Reasons for revision
Shareholders completing registration will be deemed as attend the shareholders meeting in person. **Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance.** **This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders.** **Solicitors soliciting proxy forms shall also bring identification documents for verification.** **This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.** **This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.** **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.** **In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.** **In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials**	**half of the directors of the board to attend in person.** **If the presiding chair in the preceding paragraph is represented by a director, this shall be a director who has served for more than six months and understands the Company's financial and business conditions. The same applies if the presiding chair is the representative of a corporate director.** **If the shareholders' meeting is convened by a convening party other than the Board of Directors, the convener shall be the presiding chair. When there are two or more such convening parties, they shall mutually select a chair from among themselves.**	

Revised Articles	Original Articles	Reasons for revision
to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.		
Article 6. **To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:** **1. How shareholders attend the virtual meeting and exercise their rights.** **2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:** **(1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.** **(2) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.** **(3) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a**		1. This Article is new added. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

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shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting. **(4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.**		
Article 7. **If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairperson of the Board. When the Chairperson of the Board is on leave or for any reason unable to exercise the powers of the chair, the Chairperson shall appoint one of the directors to act as chair. Where the Chairperson does not make such a designation, the directors shall select from among themselves one person to serve as chair.** **When a director serves as chair, as referred to in the preceding paragraph, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.** **It is advisable that shareholders**	**Article 6.** The Company may appoint the designated counsel, CPAs, or other related persons to attend the meeting. **Staff handling the administrative affairs of a shareholders meeting shall wear identification cards or arm bands.**	1. Article No. adjustment. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

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meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one independent director in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes. **If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.** **This Corporation** may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.		
Article 8. This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation. **Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without**	**Article 7.** This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation. **Vote counting for**	1. Article No. adjustment. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

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interruption, the proceedings of the virtual meeting from beginning to end. **The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.** **In case of a virtual shareholders meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.**	**shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.**	
Article 9 **Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.** The chair shall call the meeting to order at the appointed meeting time **and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.** **However, when the attending shareholders do not represent a majority of the total number of issued shares,** the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. **If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the**	**Article 8.** When the meeting time has arrived and **shareholders (or proxies) representing more than half of the total issued shares are present,** the presiding chair shall announce the meeting. **If the meeting time has arrived and the number of represented shares is less than the stipulated amount**, the presiding chair may announce a postponement of the meeting. The number of postponements is limited to two, and the total postponement time shall not exceed one hour. 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; When, prior to conclusion of the meeting, the	1. Article No. adjustment. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

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chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform. If the quorum is not met after two postponements **as referred to in the preceding paragraph,** but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to 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. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 6.** **When**, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.	attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.	
Article 10. If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. **Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda)**. The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting. The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by	**Article 9** 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	1. Article No. adjustment. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

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a party with the power to convene that is not the board of directors. The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. **If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.** **The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote.**	is not the board of directors. he chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions). **After the meeting is adjourned, shareholders may not elect a new presiding chair to continue the meeting at the meeting site or at another venue. However, if the presiding chair announces the adjournment of the meeting in violation of the rules of procedure, then with the approval of more than half of the voting rights of shareholders present, one person may be elected as presiding chair to continue the meeting.**	
Article 11. 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. **Except with the consent of the chair, a shareholder may not speak**	**Article 10.** 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 **(or proxy)** 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	1. Article No. adjustment. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

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more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech. 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. **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.** **After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.** **Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.** **As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.**	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 12. **Voting at a shareholders meeting shall be calculated based the number of shares.** **With respect to resolutions of**	**Article 11. Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal,**	1. The original Article is moved to Article 11. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules

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shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares. **When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.** **The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.** **With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.**	**and a single speech may not exceed 5 minutes.** **If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.**	of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.
Article 13. **A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.** **When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic**	**Article 12. 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.**	1. The original Article is moved to Article 5 and Article 11. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

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means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals. **A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.** **After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail.** **When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy**		

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to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail. **Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.** **When there 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.** **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 this Corporation.** **Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting.** **Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the**		

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vote. **When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.** **In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.** **When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.** **When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.**		
Article 14. **The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and**	**Article 13. After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.**	1. The original Article is moved to Article 11. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for

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the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received. **The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, 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.**		Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.
Article 15. **Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes.** **The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting.** **The meeting minutes may be produced and distributed in electronic form.** **This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.** **The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors.** **The minutes shall be retained for the duration of the existence of this Corporation.** **Where a virtual shareholders**	**Article 14. When the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote.**	1. The original Article is moved to Article 10 and amended. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

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meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.		
Article 16. **On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.** **During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.** **If matters put to a resolution at a**	**Article 15. 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 this Corporation. The result of the voting shall be reported on the spot and recorded.**	1. The original Article is moved to Article 13. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.

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shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.		
Article 17. **Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.** **The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an armband or identification card bearing the word "Proctor."** **At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.** **When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.**	**Article 16. When a meeting is in progress, the chair may announce a break based on time considerations.**	1. The original Article is moved to Article 18. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.
Article 18. **When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.** **If the meeting venue is no longer available for continued use and not all of the items (including**	**Article 17. Except as otherwise provided in the Company Act and in this Corporation'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. (or proxies).**	1. The original Article is moved to Article 13. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance

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extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue. **A resolution may be adopted at a shareholders meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.**	**At the time of voting, if there is no objection after consultation by the presiding chair, it shall be deemed as passed, and its effect is the same as that of voting.**	1120004167.
Article 19. **In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.**	**Article 18. 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.**	1. The original Article is moved to Article 13. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.
Article 20. **When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location domestically, and the chair shall declare the address of their location when the meeting is called to order.**	**Article 19. The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."**	1. The original Article is moved to Article 17. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the Letter No. Taiwan-Stock-Governance 1120004167.
Article 21. **In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations**	**Article 20. Matters left unresolved in these Rules of Procedure shall be handled in accordance with relevant government laws and regulations and the Company's Articles of Incorporation.**	1. The original Article is deleted. 2. Amended as per "Sample Template for XXX Co. Ltd. Rules of Procedure for Shareholders Meetings" which was amended and announced in the

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Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply. **For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.** **For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.** **During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.** **When this Corporation convenes a hybrid shareholders meeting, and**		Letter No. Taiwan-Stock-Governance 1120004167.

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the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required. **Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.** **When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.** **For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public**		

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Companies, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.		
Article 22. These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.	**Article 21.** These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.	Article No. adjustment.

3. The motion was approved at the 6th Board Meeting of the 18th term on November 9, 2023.
4. For the full amended Articles of Incorporation, please refer to page 93-105 of the Meeting Agenda.
5. Please proceed to resolve.

Resolution:

Discussions

Proposed by the Board of Directors

Motion 3

Motion: Amendment of the Company's "Operational Procedures for Loaning Funds to Others". Please proceed to resolve.

Explanation: 1. Some of the provisions were amended in consideration of the practical needs of the Company.

2. The comparison table between the revised and original version is as follows:

The revised	The Original	Illustration
IV. Financing Period and Interest Calculation Method 1. Financing period: Each transaction has a maximum period of one year and can be recovered in installments. After approval by the Board of Directors for each financing, the loan period can be extended according to actual conditions, but the cumulative financing period of the loan is limited to one year. 2. The loan and interest rate shall not be lower than the annualized capital cost of the external **non-specific purpose** borrowing of the Company on the date of occurrence. If the Company has no borrowings, it will be determined with reference to the financial market interest rate quotation, and the loan and interest will be collected on a monthly basis. In case of special circumstances and with the approval of the Board of Directors, this may be lowered according to actual conditions.	IV. Financing Period and Interest Calculation Method 1. Financing period: Each transaction has a maximum period of one year and can be recovered in installments. After approval by the Board of Directors for each financing, the loan period can be extended according to actual conditions, but the cumulative financing period of the loan is limited to one year. 2. The loan and interest rate shall not be lower than the annualized capital cost of the external borrowing of the Company on the date of occurrence. If the Company has no borrowings, it will be determined with reference to the financial market interest rate quotation, and the loan and interest will be collected on a monthly basis. In case of special circumstances and with the approval of the Board of Directors, this may be lowered according to actual conditions.	Some of the provisions were amended in consideration of the practical needs of the Company.

3. The motion was approved at the 9th Board Meeting of the 18th term on February 26, 2024.

4. For the full amended Articles of Incorporation, please refer to page 106-111 of the Meeting Agenda.

5. Please proceed to resolve.

Resolution:

Extemporary Motions

Extempore Motions

Attachments

Eastern Media International Corporation
Ethical Corporate Management Best Practice Principles

Adopted on March 23, 2022
1st amended on June 27, 2023

Article 1 Purpose and applicable scope

These Principles are adopted, pursuant to the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies", to foster a corporate culture of ethical management and sound development, and offer a reference framework for establishing good commercial practices.

These Principles are applicable to the Company's subsidiaries, any foundation to which the Company's direct or indirect contribution of funds exceeds 50 percent of the total funds received, and other institutions or juridical persons which are substantially controlled by the Company (hereinafter referred to as "the Group").

Article 2 Prohibition of unethical conduct

When engaging in commercial activities, Directors (including Independent Directors, the same below), managers, employees, and mandataries of the Company or persons having substantial control over the Company (hereinafter referred to as "substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty (hereinafter referred to as "unethical conduct") to acquire or maintain benefits.

Counterparties of the unethical conduct referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-owned or private-owned businesses or institutions, and the Directors, supervisors, managers, employees, or substantial controllers or other stakeholders thereof.

Article 3 Type of benefits

The "benefits" in these Principles refers to any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. However, benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and

obligations shall be excluded.

Article 4 Legal compliance

The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Application of Anti-Corruption Act, Government Procurement Act, Public Officer Conflict of Interest Avoidance Act, TWSE/GTSM listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

Article 5 Policies

The Company shall abide by the operational philosophies of honesty, transparency, and responsibility, establish policies based on the principle of good faith and passed by the Board of Directors, and establish good corporate governance and risk control mechanism so as to create a sustainable business environment.

Article 6 Prevention programs

The Company shall, in the ethical management policies, clearly and thoroughly prescribe the specific ethical management practices and the programs to prevent unethical conduct (hereinafter referred to as "prevention programs"), including operational procedures, guidelines, and training.

When establishing prevention programs, the Company shall comply with relevant laws and regulations of the territory where the Company and the Group are operating.

In the process of developing prevention programs, the Company shall communicate with staff, labor unions members, important trading counterparties, or other stakeholders.

Article 7 Scope of prevention programs

The Company shall establish a risk assessment mechanism against unethical conduct, analyze and assess business activities that are at a higher risk of being involved in unethical conduct on a regular basis and within their business scope, and establish prevention programs accordingly and review the adequacy and effectiveness thereof regularly.

The Company shall establish prevention programs with reference to prevailing domestic and international standards or guidelines, which shall at least include preventive measures against the following:

1. Offering and acceptance of bribes.
2. Illegal political donations.
3. Improper charitable donations or sponsorship.
4. Offering or acceptance of unreasonable presents or hospitality, or other improper benefits.
5. Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights.
6. Engaging in unfair competitive activities.
7. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or the sale of products and services.

Article 8 Commitment and implementation

The Company shall request its Directors and senior management to issue a statement of compliance with the ethical management policies and require in the terms of employment that employees comply with such policies.

The Company and the Group shall clearly specify in their rules and external documents and on the company website the ethical corporate management policies and the commitment by the Board of Directors and senior management to rigorous and thorough implementation of such policy, and shall carry out the policies in internal management and in commercial activities.

The Company shall document the ethical corporate management policies, statement, commitment, and implementation information prescribed in the first and second paragraphs and retain said information properly.

Article 9 Commercial activities under ethical management

The Company shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.

Before engaging in commercial trade, the Company shall take into account the legitimacy of the agent, supplier, client, or other trading counterparties and whether any of them are involved in unethical conduct to avoid trading with a counterparty that is involved in unethical conduct.

Any contract that the Company enters into with the agent, supplier, client, or other trading counterparties, shall stipulate the term requiring

compliance with ethical corporate management policy and that in the event the trading counterparties are involved in unethical conduct, the Company may at any time terminate or rescind the contracts.

Article 10 Prohibition on offering and acceptance of bribes

When conducting business, the Company and its Directors, managers, employees, mandataries, and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.

Article 11 Prohibition on improper political donation

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its Directors, managers, employees, mandataries, and substantial controllers shall comply with the Political Donations Act and its own relevant internal operational procedures, and shall not make such donations in exchange for commercial benefits or business advantages.

Article 12 Prohibition on improper charitable donations or sponsorship

The Company and its Directors, managers, employees, mandataries, and substantial controllers shall comply with relevant laws and regulations and its own internal operational procedures, and shall not engage in bribery activities in disguise.

Article 13 Prohibition on offering or acceptance of unreasonable presents or hospitality, or other improper benefits

The Company and its Directors, managers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

Article 14 Prohibition on infringing intellectual property rights

The Company and its Directors, managers, employees, mandataries, and substantial controllers shall comply with applicable laws and regulations, its own internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.

Article 15 Avoid engaging in unfair competitive activities

The Company shall conduct business activities according to relevant laws and regulations governing competition and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 16 Preventing products or services from damaging stakeholders

In terms of research and development, procurement, manufacture, provision, or sale of products and services, the Company and its Directors, managers, employees, mandataries, and substantial controllers shall comply with applicable laws and regulations and international standards to ensure the transparency of information about, and safety of their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the Company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the Company shall, in principle, recall those products or suspend the services immediately.

Article 17 Organization and responsibilities

The Company and its Directors, managers, employees, mandataries, and substantial controllers shall exercise the due care of good administrators to urge the Company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.

The Company establishes the Ethical Corporate Management Unit as the dedicated unit to achieve sound ethical corporate management and avail the unit of adequate resources and staff the unit with competent personnel which is responsible for formulating and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and shall submit the matters to the Corporate Governance and Sustainable Development Committee for review and

report to the Board of Directors regularly (at least once a year):

1. Assisting in incorporating ethics and moral values into the Company's business strategy and adopting measures to ensure ethical management in accordance with the applicable laws and regulations.
2. Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope, adopting accordingly programs to prevent unethical conduct, and setting out in each program the standard operating procedures and conduct guidelines with respect to the Company's operations and business.
3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
4. Promoting and coordinating the training of ethical policies.
5. Establishing a whistleblowing system and ensuring its operating effectiveness.
6. Assisting the Board of Directors and the management in auditing and assessing whether the prevention measures for implementing ethical corporate management are operating effectively, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.

Article 18 Legal compliance of business conduct

The Company and its Directors, managers, employees, mandataries, and substantial controllers shall comply with laws and regulations and the prevention programs when conducting business.

Article 19 Avoid conflicts of interest

The Company shall adopt policies for preventing conflicts of interest to identify, monitor, and manage risks possibly resulting from unethical conduct, and shall also offer appropriate means for Directors, managers, and other stakeholders attending or present at Board meetings to voluntarily explain whether their interests would potentially conflict with those of the Company.

When a proposal at a given Board of Directors meeting concerns the personal interest of, or the interest of the juristic person represented by any of the Directors, managers, and other stakeholders attending or present at Board meetings of the Company, the concerned person shall

state the important aspects of the relationship of interest at the given Board meeting. If his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another Director. The Directors shall practice self-discipline and may not support one another improperly.

The Company's directors, managers, employees, mandataries, and substantial controllers shall not take advantage of their positions or influence in the Company to obtain improper benefits for themselves, their spouses, parents, children or any other person.

Article 20 Accounting and internal control

The Company shall establish effective accounting and internal control systems for business activities with higher risk of being involved in an unethical conduct, may not have under-the-table accounts or keep secret accounts, and shall review the systems regularly so as to ensure that the design and enforcement of the systems show results.

The internal audit unit of the Company shall, based on the assessment results of the risk of involvement in unethical conduct, develop relevant audit plans including auditees, audit scope, audit items, audit frequency, etc., and examine accordingly the compliance with the prevention programs. The internal audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist when necessary.

The audit results in the preceding paragraph shall be reported to senior management and the ethical management dedicated unit and put down in writing in the form of an audit report to be submitted to the Board of Directors.

Article 21 Operational procedures and guidelines for the conduct

The Company establishes, in accordance with Article 6 hereof, operational procedures and guidelines for the conduct which prescribe the matters that Directors, managers, employees, and substantial controllers shall pay attention to when conducting business. The procedures and guidelines should at least contain the following matters:

1. Standards for determining whether improper benefits have been offered or accepted.
2. Handling procedures for offering legitimate political donations.

3. Handling procedures and the standard rates for offering charitable donations or sponsorship.
4. Rules for avoiding job-related conflicts of interest and the reporting and handing procedures thereof.
5. Rules for the confidentiality of trade secrets and sensitive business information obtained when conducting business.
6. Regulations and handling procedures for suppliers, clients, and business transaction counterparties suspected of unethical conduct.
7. Handling procedures for violations of these Principles.
8. Disciplinary measures on offenders.

Article 22 Educational training and appraisal

The Company's Chairman, General Manager, or senior management shall communicate the importance of ethics to its Directors, employees, and mandataries on a regular basis.

The Company shall periodically organize training and awareness programs for Directors, managers, employees, mandataries, and substantial controllers and engage the Company's commercial activity counterparties to understand the Company's resolve to implement ethical corporate management, the related policies, prevention programs and the consequences of unethical conduct.

The Company shall combine the policies of ethical corporate management, the employee performance appraisal system, and human resource policies to establish a clear and effective reward and discipline system.

Article 23 Whistleblowing system

The Company shall adopt a concrete whistleblowing system and scrupulously operate the system. The whistleblowing system shall include at least the following:

1. Set up and announce an independent internal whistleblower mailbox or hotline for internal and external personnel of the Company to use.
2. Appoint dedicated personnel or unit to handle the whistleblowing report. Any affairs involving a Director or senior management shall be reported to **the Audit Committee**. Define categories of the reported misconducts and develop corresponding standard operating procedures for the investigation respectively.
3. Develop follow-up measures to be adopted depending on the

severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the competent authority or referred to the judicial authority.

4. Documentation and safekeeping of case acceptance, investigation processes, investigation results, and relevant documents.
5. Confidentiality of the identity of whistleblowers and the content of reported cases, and the allowance for anonymous reporting.
6. Protect the whistleblower from being improperly dealt with as a consequence of the report.
7. Whistleblower incentive measures.

When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistleblowing system shall immediately prepare a report and notify **the Audit Committee** in writing.

Article 24 Disciplinary and appeal system

The Company shall adopt and publish a specified disciplinary and appeal system for breaching the ethical corporate management rules, and shall make immediate disclosure on the its internal website of the title and name of the violator, the date and details of the violation, and the actions taken in response.

Article 25 Information disclosure

The Company shall maintain quantitative data for promoting ethical corporate management, continuously analyze and assess the effectiveness of the promotion of ethical policies; disclose the measures taken for implementing ethical corporate management, the status of implementation, and the effectiveness of promotion on the Company websites, annual reports, and prospectuses, and shall disclose their ethical corporate management best practice principles on the Market Observation Post System.

Article 26 Review and revision of ethical corporate management policies and measures

The Company shall always monitor the development of relevant domestic and international regulations concerning ethical corporate management and encourage its Directors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and

improved to achieve better implementation of ethical management.

Article 27 Implementation

These principles will be implemented after resolved by the Board of Directors and submitted to the shareholders' meeting; the same applies to amendments.

When these Principles are submitted to the Board of Directors for discussion, each Independent Director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the Board of Directors meeting minutes. An Independent Director that is unable to attend a Board meeting in person to express objection or reservation shall provide a written opinion before the Board meeting unless there is a legitimate reason to do otherwise. The opinion shall be recorded in the Board of Directors meeting minutes.

Eastern Media International Corporation
Report on the execution of the Sound Business Plan for year 2023

In accordance with the provisions of the Financial Supervisory Commission's Letter No. Financial-Supervisory-Securities-Trading-0990028032 dated May 21, 2010, the implementation of the Company's Sound Business Plan shall be submitted to the Board of Directors on a quarterly basis.

1. Execution from January to December, 2023

Unit: NT$1,000

Accounting items	Year 2023 actual	%	Year 2023 estimated	%	Actual vs. estimated difference	Achievement rate
Operating Revenue	5,841,598	100	7,249,305	100	(1,407,707)	80.6%
Operating Costs	4,129,952	71	4,825,808	67	(695,856)	85.6%
Operating Income	1,711,646	29	2,423,497	33	(711,851)	70.6%
Operating Expenses	1,801,715	30	1,956,258	28	(154,543)	92.1%
Net Operating Gain (Loss)	(90,069)	(1)	467,239	5	(557,308)	(19.3)%
Non-operating Revenue (Expenses)	(202,902)	(4)	3,380	(-)	(206,282)	(6,003)%
Net Gain (Loss) after tax	(346,082)	(6)	351,336	3	(697,418)	(98.5)%
Owners of Parent	(272,765)	(5)	358,863	3	(631,628)	(76)%
Non-Controlling Interests	(73,317)	(1)	(7,257)	(-)	(66,060)	(774.1)%

2. Explanation of the differences in the execution result from January to December, 2023

(1) Operating Income:

Unit: NT$1,000

	Year 2023 actual	Year 2023 estimated	Actual vs. estimated difference	Achievement rate
Warehousing Division	1,436,570	1,480,520	(43,950)	97%
Trading Division	2,396,554	3,113,403	(716,849)	77%
Media Division	1,999,324	2,647,542	(648,218)	75.5%
Other Division	9,150	7,840	1,310	116%
Total	5,841,598	7,249,305	(1,407,707)	80.6%

The Company's consolidated actual operating income for year 2023 was NT$5,841,598 thousand, a decrease of NT$1,407,707 thousand

compared with the consolidated estimated operating income for year 2023 of NT$7,249,305 thousand, with an achievement rate of 80.6%. The main reason is that the Trading Division adjusted its operating strategy and slowed down the pet store expansion plan, resulting in the failure of revenue growth as estimated. And due to Google's adjustment of the algorithm to affect the traffic and the economy did not recover as expected, the Media Division resulted in a decline in the overall advertising business.

(2) Operating Income:

Unit: NT$1,000

	Year 2023 actual	Year 2023 estimated	Actual vs. estimated difference	Achievement rate
Warehousing Division	773,659	783,160	(9,501)	98.8%
Trading Division	765,562	1,119,279	(353,717)	68.4%
Media Division	164,179	514,456	(350,277)	31.9%
Other Division	8,246	6,602	1,644	124.9%
Total	1,711,646	2,423,497	(711,851)	70.6%

The Company's consolidated actual operating income of NT$1,711,646 thousand in year 2023 decreased by NT$711,851 thousand compared with the consolidated estimated Operating Income of NT$2,423,497 thousand in year 2023, with an achievement rate of 70.6%. The main reason for decrease of Operating Income is that the Operating Revenue of the Trading Division and the Media Division failed to meet the expectations.

(3) Operating Expenses:

The Company's consolidated actual operating expenses of NT$1,801,715 thousand in year 2023 decreased by NT$154,543 thousand compared with the consolidated estimated operating expenses of NT$1,956,258 thousand in year 2023. The decrease in related operating expenses is mainly due to the operating revenue decreased compared with expectations.

(4) Non-operating Revenue and expenses:

The Company's consolidated net non-operating loss was NT$202,902 thousand in year 2023, a decrease of NT$206,282 thousand compared with the consolidated net non-operating income of NT$3,380 thousand

in year 2023. The main reason is that the investment loss was recognized on equity method in the current period and the increase in financial expenses.

(5) Net Gain (Loss) after tax:

The Company's consolidated actual loss after-tax for year 2023 was NT$346,082 thousand, of which the net loss after tax attributable to non-controlling interests was NT$73,317 thousand, and the net loss after tax attributable to the owners of parent was NT$272,765 thousand, a decrease of NT$631,628 thousand compared with the estimated gain after-tax of NT$358,863 thousand. The main reason for decrease in Net Gain is that the operating revenue was decreased than estimated and the investment loss was recognized on equity method.

Eastern Media International Corporation
Remuneration to directors (including independent directors) for year 2023

Unit: NTD Thousand

Job Title	Name	Directors' Remuneration								Sum of A, B, C, and D; and its proportion to the net income after tax		Remuneration from concurrently serving as employee								Sum of A, B, C, D, E, F and G; and its proportion to the net income after tax		Remuneration received from investee companies outside of subsidiaries or from the parent company
		Remuneration (A)		Retirement pension (B)		Director's remuneration (C)		Business execution expenses (D)				Wages, rewards, special allowances, etc. (E)		Pension upon retirement (F)		Employee bonuses (G)						
		The Company	All companies in these financial reports	The Company	All companies in these financial reports	The Company	All companies in these financial reports	The Company	All companies in these financial reports	The Company	All companies in these financial reports	The Company	All companies in these financial reports	The Company	All companies in these financial reports	The Company		All companies in these financial reports		The Company	All companies in these financial reports	
																Cash amount	Stock amount	Cash amount	Stock amount			
Far Rich International Corporation Representative:																						
Chairman	Shang-Wen Liao	440	440	0	0	0	0	290	485	730 (0.27%)	925 (0.34%)	3,129	12,075	0	0	0	0	0	0	3,859 (1.41%)	13,000 (4.77%)	2,916
Director (20230530 Resign)	Chao-Hsin Chiu	0	0	0	0	0	0	90	110	90 (0.03%)	110 (0.04%)	300	900	0	0	0	0	0	0	390 (0.14%)	1,010 (0.37%)	None
Director (20230530 Take office)	Kui-Ting Kao	0	0	0	0	0	0	141	141	141 (0.05%)	141 (0.05%)	2,198	2,226	0	0	0	0	0	0	2,339 (0.86%)	2,367 (0.87%)	None
Ding-Fong Broadcasting Co., Ltd. Representative:																						
Director	Kao-Ming Tsai	0	3,500	0	0	0	0	230	309	230 (0.08%)	3,809 (1.40%)	0	0	0	0	0	0	0	0	230 (0.08%)	3,809 (1.40%)	None
Director (20230530 Resign)	Ching-Chi Chen	0	185	0	0	0	0	90	96	90 (0.03%)	281 (0.10%)	0	0	0	0	0	0	0	0	90 (0.03%)	281 (0.10%)	95
Independent Director	Kuen-Chang Lee	600	600	0	0	0	0	230	230	830 (0.30%)	830 (0.30%)	0	0	0	0	0	0	0	0	830 (0.30%)	830 (0.30%)	755
Independent Director	Su-Chang Chen	600	600	0	0	0	0	230	230	830 (0.30%)	830 (0.30%)	0	0	0	0	0	0	0	0	830 (0.30%)	830 (0.30%)	None
Independent Director	Tien-Wei Shih	600	600	0	0	0	0	230	230	830 (0.30%)	830 (0.30%)	0	0	0	0	0	0	0	0	830 (0.30%)	830 (0.30%)	744
Independent Director	Tsalm-Hsiang Lin (20230530 Take office)	353	353	0	0	0	0	141	141	494 (0.18%)	494 (0.18%)	0	0	0	0	0	0	0	0	494 (0.18%)	494 (0.18%)	518

Eastern Media International Corporation
Articles of Incorporation

Amended as of May 27, 2024

Chapter I General Provisions

Article 1 The Company is organized in accordance with the Company Act under the name 東森國際股份有限公司. Its English name is Eastern Media International Corporation.

Article 2 Businesses operated by the Company are as follows:

1. G406061	Harbor Cargoes Forwarding Services
2. A102060	Food Dealers
3. A102020	Agricultural Products Preparations
4. H701010	Housing and Building Development and Rental
5. H701040	Specific Area Development
6. H701050	Investment, Development and Construction in Public Construction
7. G801010	Warehousing
8. G403011	Vessel Rental
9. G101061	Automobile Cargo Transportation Business
10. G902011	Type II Telecommunications Business
11. J503010	Broadcast Program Production
12. J503020	Television Program Production
13. J503030	Broadcasting and Television Program Distribution
14. J503040	Broadcasting and Television Commercial
15. J503050	Video Tape Program
16. J506021	Satellite Channel Program Supply
17. F401021	Restrained Telecom Radio Frequency Equipments and Materials Import
18. CC01101	Restrained Telecom Radio Frequency Equipments and Materials Manufacturing
19. F101061	Wholesale of Agricultural Products
20. F101081	Wholesale of Plant Seeds
21. F101111	Wholesale of Pets
22. F107041	Wholesale of Agro-pesticides
23. F108011	Wholesale of Traditional Chinese Medicine
24. F108021	Wholesale of Western Pharmaceutical
25. F108031	Wholesale of Medical Devices
26. F108051	Wholesale of Cosmetics Ingredients

27. F113060 Wholesale of Measuring Instruments
28. F201061 Retail Sale of Seedling
29. F201081 Retail Sale of Pets
30. F207041 Retail Sale of Agro-pesticides
31. F208011 Retail Sale of Traditional Chinese Medicine
32. F208021 Retail Sale of Western Pharmaceutical
33. F208031 Retail Sale of Medical Apparatus
34. F212011 Gas Stations
35. F212021 Fishing Vessels Gas Stations
36. F213050 Retail Sale of Measuring Instruments
37. F401071 Plant Seed Export and Import
38. A401031 Specific Pet Service
39. A101011 Seedling
40. ID01010 Measuring Instruments Certification
41. JA02051 Weights and Measuring Instruments Repair
42. D501010 Hot Spring Water Obtains and Provides
43. J901020 Regular Hotel
44. JZ99120 General Bathhouse
45. JZ99990 Unclassified Other Services
46. F102170 Wholesale of Foods and Groceries
47. F104110 Wholesale of Cloths, Garments, Shoes, Hats, Umbrellas and Clothing Accessories
48. F105050 Wholesale of Furniture, Bedding Kitchen Utensils and Fixtures
49. F106010 Wholesale of Hardware
50. F106020 Wholesale of Daily Commodities
51. F203010 Retail Sale of Food, Grocery and Beverage
52. F204110 Retail Sale of Cloths, Garments, Shoes, Hats, Umbrellas and Clothing Accessories
53. F205040 Retail Sale of Furniture, Bedding Kitchen Utensils and Fixtures
54. F206010 Retail Sale of Hardware
55. F206020 Retail Sale of Daily Commodities
56. F501030 Beverage Shops
57. F501060 Restaurants
58. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3 The Company has its head office in Taipei City, and sets up operations and management at various ports and terminals of Taiwan Province. When necessary, branches or business premises may be established domestically or abroad, and their establishment, modification and revocation shall be handled by the resolution of the Board of Directors.

Article 4 The Company may endorse or provide guarantees in accordance with laws and related regulations.

Article 4-1 Due to Company's business needs, its total amount of reinvestment in other companies is not subject to the restrictions stipulated in Article 13 of the Company Act.

Chapter II Shares

Article 5 The total capital of the Company is set at NTD 15 billion divided into 1.5 billion shares or ten New Taiwan Dollars per share, to be issued in installments.

Article 6 The Company’s stocks are all registered, signed or stamped by the Director representing the Company, and issued after obtaining certification according to law. The Company’s shares are exempted from being in the form of printed stocks and the same shall apply to other priced securities, but the centralized securities custodial institution must be contacted for registration.

Article 7 Renaming and transfer of stocks shall not be done within 60 days before the General Meeting of Shareholders, within 30 days before an interim shareholders meeting, or within 5 days before the base date when the Company has decided to distribute dividends and bonuses or other benefits.

Article 8 When a shareholder wants to transfer shares, an application form for the transfer of shares shall be filled out, signed and sealed by the transferor and the transferee, and applied to the Company for transfer. Unless it is recorded in the Company's shareholder register, it cannot be transferred in opposition to the Company.

Article 9 In the case of loss or destruction of stocks, this shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 10 If seals retained by the shareholders are lost or destroyed, they shall be reported immediately to the Company to be declared invalid, and a new seal certificate shall be checked and applied to the Company for a new seal.

Chapter III Shareholders' Meetings

Article 11 Shareholders’ meetings of the Company are of two types, namely general meetings and interim meetings. The general meeting is to be held once a year by the Board of Directors in accordance with the law within six months after the end of each fiscal year. Interim meetings shall be convened according to law when necessary.

Article 11-1. When the Company holds a shareholders’ meeting, the meeting may be held in means of visual communication, or other methods

announced by the competent authorities.

Article 12 Shareholders of the Company shall have one voting right per share except in the case where the shares have no voting rights as stipulated in Article 179 of the Company Act.

Article 13 A shareholder that will be absent of the meeting for a particular reason may appoint a proxy to attend the meeting by providing the proxy form issued by this Company and stating the scope of the proxy's authorization. When one person is entrusted by two or more shareholders at the same time, the voting rights of his or her proxy shall not exceed 3% of the total number of shares issued; if it exceeds this level, the excess voting rights shall not be counted.

Article 14 Unless otherwise stipulated by the Company Act, the resolutions of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of shares, and shall be implemented with more than half of the voting rights of the shareholders present.

Article 15 The shareholders' meeting shall be presided over by the Chairman of the Board of Directors of the Company. When the Chairman is on leave or for any reason unable to exercise the powers of the chair, the Chairman shall appoint one of the directors to act as chair. If the Chairman does not appoint such a representative, the directors shall recommend one person from among themselves to act as chair. If convened by someone other than the Board of Directors, the convening party shall chair the meeting. When there are two or more conveners, one person from among them shall serve as chair.

Article 15-1 The rules of procedure of the Company's shareholders' meeting shall be determined in accordance with the regulations of the competent authority and approved by the shareholders' meeting. The same shall be true for amendments.

Chapter IV Directors and Audit Committee

Article 16 The Company shall have between 7 and 11 directors. The Board of Directors shall be elected from the list of director candidates for a term of three years and may be re-elected. The total shareholding ratio of all directors shall not be less than the provisions of the securities regulatory authority.

In the election of directors of the Company, each share has the same voting rights as the number of directors to be elected. One person may be elected collectively, or a number of people may be distributed. Those with more voting rights represented by the votes obtained are elected as directors.

The election of directors shall adopt the candidate nomination

system in accordance with Article 192-1 of the Company Act. Relevant matters such as the acceptance method and announcement of candidate nomination shall be handled in accordance with the relevant laws and regulations of the Company Act and the Securities and Exchange Act. Independent directors and non-independent directors shall be elected together, and the number of elected positions shall be calculated separately.

Among the aforementioned number of directors, the number of independent directors shall not be fewer than three and not less than one-fifth of the number of directors. Shareholders shall choose from the list of candidates for independent directors.

Regarding independent directors' professional qualifications, shareholdings, restrictions on concurrent positions, determination of independence, methods of nomination and selection, and other matters to be complied with, they shall be handled in accordance with the Company Act and relevant regulations of the securities authority.

The Company may purchase liability insurance for the directors' legal liability for the execution of the scope of business during their tenure.

Article 16-1 The Board of Directors of the Company shall convene at least once every quarter. The reason for the convening of the Board of Directors shall be stated and the directors shall be notified seven days in advance. However, when there is an emergency or something that cannot be resolved at a regular meeting, it may be called at any time. The notice of the convening of the Board of Directors can be done by written notification, e-mail, fax, or other methods.

Article 17 When organizing the Board of Directors, the Board shall elect a chairman from among the directors by a majority vote at a meeting attended by over two-thirds of the directors and approved by more than half of the directors present. The Chairman of the Board shall represent the Company externally.

When a director cannot attend a meeting of the Board of Directors for some reason, a proxy may be issued beforehand specifying the scope of authorization and entrusting another director to attend as a representative. The representative mentioned in the preceding paragraph shall be limited to entrustment of one person.

Article 18 In respect to the remuneration of directors, the Board of Directors is authorized to make decisions based on its degree of participation and contribution to the operation of the Company, and to negotiate with reference to industry standards.

Article 19 The functions and powers of the Board of Directors are as follows:

1. Approval of important Company rules.

2. Approval of the Company's business policies.
3. Compilation of the Company's budget and final accounts.
4. Drafting of the Company’s profit distribution.
5. Planned capital increases or decreases for the Company.
6. Appointment and removal of important Company personnel.
7. Review of Company business reports.
8. Approval of the Company’s important property and real estate purchases, construction, and disposal.
9. Review of the Company's external guarantees.
10. Other functions and powers granted by the shareholders' meeting in accordance with laws and regulations.

Article 20 The Company shall set up an Audit Committee to replace the authority of supervisors in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed exclusively of independent directors and number not be less than three. Among them, one shall act as convener and at least one shall have accounting or financial expertise. The exercise of its powers and other matters that shall be complied with shall be handled in accordance with the Company Act, Securities and Exchange Act, and relevant laws and regulations.

Chapter V Managers and Staff

Article 21 The Company appoints managers, whose appointment, removal and remuneration shall be made by the Board of Directors with a majority of the directors present and via a resolution approved by the majority of the directors present.

Article 22 The General Manager shall handle the Company's daily affairs in accordance with the orders of the Chairman and the resolutions of the Board of Directors.

Article 23 The Company may employ a number of consultants whose appointment, dismissal and remuneration shall be determined by the Board of Directors or authorized by the Chairman of the Board to be executed by the Board of Directors.

Article 24 The Company may purchase liability insurance for managers’ legal liability for the execution of the scope of business during their tenure.

Chapter VI Accounting

Article 25 The Company sets a fiscal year from January 1st to December 31st. At the end of the fiscal year, the following forms are prepared and submitted to the Audit Committee for audit and review. With the consent of more than half of all members of the

Audit Committee and after submitting the resolution of the Board of Directors, they shall be submitted to the General Meeting of Shareholders for approval.

1. Business Report.
2. Financial Statements.
3. Proposals concerning profit distributions or covering of losses.

Article 26 If the Company makes a profit during the year (referring to profit before tax minus the profit before the distribution of employee compensation), then after deducting any accumulated loss, **no less than 1%** of the balance shall be allocated as employee' compensation, and no more than 1% of the balance shall be allocated as director's compensation, such amount allocated shall be used as the current year's expense. Employees' remuneration **can be in** stocks or cash, and **directors' remuneration shall be in cash**. **The method of distribution shall be** subject to a special resolution of the Board of Directors and reporting to the regular shareholders meeting.

Article 26-1 In respect to the Company's dividend policy, in order to cope with the Company's diversified operations and the capital expenditure required for future expansion of the scope of operations and long-term financial planning, it can be based on the needs of the business climate and industry changes and take into account the interests of shareholders, making appropriate assignments or reservations.

Any profit in the annual financial statements shall be paid to all taxes and dues in accordance with the laws and make up for any accumulated deficits, and then set aside 10% of said profits as legal reserve, provided such legal reserve amounts to the total paid-in capital, this provision shall not apply. As well as special reserve appropriation and reversal in accordance with the laws or regulations of the competent authority. If there is still a profit, and the undistributed profit at the beginning of the same period (including adjustment of the amount of undistributed profit), the Board of Directors shall prepare a profit distribution proposal and submit it to the General Meeting of Shareholders for resolution:

1. Shareholders' dividends are allocated with distributable earnings, which shall not be less than 15% of the current year's distributable earnings and;
2. the cash dividend shall not be less than 10% of the current year;
3. however, if the balance of the distributable earnings of the current year minus the beginning undistributed earnings is less

than NT$0.1 per share, the Company may exempt from this provision.

Distribution of the earnings in the preceding paragraph is authorized after a resolution has been 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; by means of issuing new shares, a resolution shall be submitted to the shareholders' meeting in accordance with the regulations.

Article 26-2 When the Company distributes dividends in accordance with the profit distribution plan, the portion of legal reserve exceeding 25% of the paid-in capital and all or part of the following capital reserve items may be distributed by issuing new shares or paid in cash in proportion to the shareholders' original shares in accordance with the resolution stipulated in the preceding Article:

1. Income derived from the issue of new shares at a premium over par value.
2. Income from endowments received by the Company.

Chapter VII Supplementary Provisions

Article 27 The organizational rules and working rules of the Company and its subsidiaries shall be separately formulated by the Board of Directors.

Article 28 Matters not stipulated in these Articles of Incorporation shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 29 This charter was established on April 25, 1975. The 1st amendment was on June 6, 1978. The 2nd amendment was on May 21, 1980. The 3rd amendment was on May 25th, 1982. The 4th amendment was on July 30, 1983. The 5th amendment was on May 15, 1984. The 6th amendment was on August 14, 1985. The 7th amendment was on May 6, 1988. The 8th amendment was on October 27, 1988. The 9th amendment was on June 15, 1989. The 10th amendment was on December 7, 1989. The 11th amendment was on April 26, 1990. The 12th amendment was on July 2, 1990. The 13th amendment was on June 6, 1991. The 14th amendment was on May 21, 1992. The 15th amendment was on August 24, 1992. The 16th amendment was on April 7, 1994. The 17th amendment was on May 12, 1995. The 18th amendment was on August 10, 1995. The 19th amendment was on June 24, 1996. The 20th amendment was on April 7, 1997. The 21st amendment was on April 15, 1998. The 22nd amendment was on May 24, 1999. The

23rd amendment was on May 11, 2000. The 24th amendment was on June 21, 2001. The 25th amendment was on June 24, 2002. The 26th amendment was on March 29, 2004. The 27th amendment was on June 29, 2005. The 28th amendment was on June 29, 2006. The 29th amendment was on May 30, 2007. The 30th amendment was on June 19, 2009. The 31st amendment was made on June 21, 2010. The 32nd amendment was on June 18, 2012. The 33rd amendment was on June 13, 2013. The 34th amendment was on June 23rd, 2014. The 35th amendment was on June 20, 2016. The 36th amendment was on May 11, 2017. The 37th amendment was on May 29th, 2019. The 38th amendment was on June 29, 2020. The 39th amendment was on June 13, 2022. The 40th amendment was on May 30, 2023. **The 41st amendment was on May 27, 2024.**

Eastern Media International Corporation
Rules of Procedure for Shareholders' Meetings

Amended at the General Meeting of Shareholders of May 27, 2024

Article 1.
The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, **or the articles of incorporation**, shall be as provided in these Rules.

Article 2.
Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.
Unless otherwise provided by the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporation's virtual-only shareholders meetings shall be convened subject to stating in the Articles of Incorporation and a resolution of the board of directors. And the virtual-only shareholders meetings shall be exercised by a resolution that approved by the board of directors with more than two-third of directors present and passed by a majority of the directors present.
Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.
This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders meeting or 15 days before the date of a special shareholders meeting. In addition, 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.
This Corporate shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:
1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

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

Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

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

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder

proposals not included in the agenda.

Article 3.

For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

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

If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 4.

The venue for a shareholders meeting shall be the premises of **this Corporation**, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. **Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.**

The restrictions on the place of the meeting as stated in the proceeding paragrapg shall not apply when this Corporation convenes a virtual-only shareholders meeting.

Article 5.

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

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes

before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.
Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.
This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.
This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.
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.
In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.
In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6.
To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:
1. **How shareholders attend the virtual meeting and exercise their rights.**
2. **Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:**
   (1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
   (2) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
   (3) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal

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

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

Article 7.

If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairperson of the Board. When the Chairperson of the Board is on leave or for any reason unable to exercise the powers of the chair, the Chairperson shall appoint one of the directors to act as chair. Where the Chairperson does not make such a designation, the directors shall select from among themselves one person to serve as chair.

When a director serves as chair, as referred to in the preceding paragraph, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one independent director in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

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

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

Article 8.

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

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, this Corporation shall keep

records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

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

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

Article 9

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

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

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

If the quorum is not met after two postponements **as referred to in the preceding paragraph,** but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to 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. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 6.**

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

Article 10.

If a shareholders meeting is convened by the board of directors, the meeting agenda

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

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

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

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote.

Article 11.

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.

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. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

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.

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.

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

Where a virtual shareholders meeting is convened, shareholders attending the

virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.
As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 12.
Voting at a shareholders meeting shall be calculated based the number of shares.
With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.
When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.
The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.
With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13.
A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.
When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and

amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there 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.

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 this Corporation.

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform

before the chair announces the voting session ends or will be deemed abstained from voting.
In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.
When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.
When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14.
The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, 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 15.
Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.
This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The

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

Article 16.
On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.
During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.
If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17.
Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.
The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an armband or identification card bearing the word "Proctor."
At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.
When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18.
When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.
If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.
A resolution may be adopted at a shareholders meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 19.
In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 20.
When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location domestically, and the chair shall declare the address of their location when the meeting is called to order.

Article 21.
In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.
For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.
For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting,

shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.
During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.
When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.
Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 22.
These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

Eastern Media International Corporation
Operational Procedures for Loaning Funds to Others

Amended at the General Meeting of Shareholders of May 27, 2024

I. General Provisions

1. These Procedures are based on the relevant procedural guidelines announced by the securities authority.
2. The Company's funds shall not be loaned to shareholders or anyone else except under the following conditions.
   (1) A company or firm with which the Company has business dealings.
   (2) It is a company or firm necessary for short-term financing. The term “short-term” refers to one year.
   However, if the Company’s business cycle is longer than one year, it shall be subject to the business cycle.

II. Evaluation Standards for Loaning Funds to Others

1. Evaluation standards for loans between the Company and other companies or firms due to business relationships:
   Where there is a need for short-term financing for business dealings between other companies or firms and the Company, the Company shall evaluate the necessity and rationality of its business dealings and engagement in loans.
2. There is a short-term financing necessary to engage in loans, and the reasons and circumstances:
   (1) The company reinvested by the Company needs short-term financing due to operational needs.
   (2) The other company or firm needs short-term financing due to the need of purchasing materials or operating turnover.

III. Aggregate Amount of Loans and the Maximum Amount Permitted to a Single Borrower

1. The aggregate amount of loans shall not exceed 60% of the net value of the company's latest financial statements.
2. Maximum loan amount permitted by type and to a single borrower:
   (1) The aggregate amount of loans undertaken due to business relationships shall not exceed 40% of the net value of the company's latest financial statements. For a company or firm with which the Company does business, the individual loan amount shall not exceed

40% of the total amount of business transactions between the two parties in the most recent year or the net value of the Company's most recent financial statements, whichever is lower. The total amount of business transactions between the two parties in the most recent year refers to the higher of the purchase or sale of goods or other business transactions between the two parties in the fiscal year or twelve months before the occurrence.

(2) The aggregate amount of loans necessary for short-term financing shall not exceed 40% of the Company's net value in the most recent financial statements:

1. For companies in which the company directly or indirectly holds more than 50% of the voting shares, the individual loan amount shall not exceed 40% of the net value of the Company's latest financial statements. For companies in which the Company directly or indirectly holds less than 50% of the voting shares, the individual loan amount shall not exceed 40% of the net value of the company's latest financial statement. The calculation method of the direct and indirect shareholding ratio is based on the order titled Jinguanzheng Liuzi No. 0970004761, such that the direct shareholding ratio of the public offering company is calculated together with the shares of the same investee company held by other companies whose investment shareholding ratio exceeds 50%. The aforementioned "other companies" include the Company itself and any other company whose direct and indirect investment ratio exceeds 50% calculated by the previous method, and so on.
2. For other companies or firms where lending is necessary for short-term financing, the individual loan amount shall not exceed 5% of the net value of the company's latest financial statement.

IV. Financing Period and Interest Calculation Method

1. Financing period: Each transaction has a maximum period of one year and can be recovered in installments. After approval by the Board of Directors for each financing, the loan period can be extended according to actual conditions, but the cumulative financing period of the loan is limited to one year.
2. The loan and interest rate shall not be lower than the annualized capital cost of the external **non-specific purpose** borrowing of the Company on

the date of occurrence. If the Company has no borrowings, it will be determined with reference to the financial market interest rate quotation, and the loan and interest will be collected on a monthly basis. In case of special circumstances and with the approval of the Board of Directors, this may be lowered according to actual conditions.

V. Procedures for Handling Loans of Funds

Each business department in charge may accept applications for parties that need loans and funds, handling funding loans and operations in accordance with the review procedures established by the Company.

VI. Review Procedures

1. According to the nature of the individual borrower, each business department in charge shall review the necessity and rationality of loans and funds.
2. Each business department in charge will conduct credit investigation and risk assessment based on the financial and other relevant data of the loan and capital objects, and provide analysis and explanations on the Company’s operational risks, financial status and the impact of shareholders’ equity. If necessary, it may be sent to a professional institution for credit investigation.
3. The financial department shall check the financial status of the Company, review the loan amount, term and interest rate, and report to the Chairman of the Board for approval.
4. The borrower must sign the bill of the same amount to the Company for compensation. In addition, if the borrower is not a company in which the Company directly or indirectly holds more than 50% of the voting shares, it must provide the equivalent of chattel or real property or securities to the Company for security.
5. When the Company handles loans to others, it shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting. With the consent of more than half of all members of the Audit Committee, it will be processed after resolution and approval by the Board of Directors. If approval of one-half or more of all Audit Committee members is not obtained, it may be implemented if approved by two-thirds or more of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors meeting.

6. For loans between the Company and its parent company or subsidiaries, or between the Company’s subsidiaries, the Board of Directors may authorize the Chairman of the Board of Directors to grant a certain amount of funds to the same loan subject as determined by the Board, and within a period of not more than one year the loan is to be allocated in installments or set as revolving.
7. Regarding the “certain amount” mentioned in the preceding paragraph, except for those foreign companies that directly and indirectly hold 100% of the voting shares engaged in lending, the Company's or subsidiary company's authorized amount of loans to a single enterprise shall not exceed 10% of the Company's most recent net value of financial statements.

VII. Announcing and Reporting Procedures

1. The authority responsible for the announcement shall make an announcement before the tenth of each month to declare the balance of the loans of the Company and its subsidiaries in the prior month.
2. If loans meet one of the following standards, they shall be announced and reported within two days from the date of occurrence:
   (1) The Company and its subsidiaries made loans where the balance reached more than 20% of the Company's most recent net value of financial statements.
   (2) The company and its subsidiaries loaned funds to a single company with a balance of more than 10% of the Company's net value in the most recent financial statements.
   (3) The newly-added loans of the Company or its subsidiaries amount to more than NTD 10 million and more than 2% of the net value of the Company's latest financial statements.

   If a subsidiary of the company is not a domestic public offering company, if the subsidiary has the matters mentioned in paragraph (3) that should be announced and declared, this should be done by the Company.

VIII. Subsequent Measures for Control and Management of Loans, and Procedures for Handling Delinquent Creditor's Rights

1. After a loan is allocated, continuous attention should be paid to the financial, business and related credit status of the borrower and the guarantor, etc. If there is collateral, additional attention should be paid to whether the guarantee value has changed. In the event of a major change, it should be reported to the Chairman of the Board immediately, and an

appropriate treatment should be followed according to the instructions.

2. When a borrower repays the loan at or before maturity, the interest payable should be calculated first. After paying off together with the principal, only then can the guarantee bills, etc., be cancelled and returned to the borrower or the mortgage rights can be cancelled.
3. When the loan comes due, the borrower should pay off the principal and interest immediately. For those that are not repaid by the due date, the Company may take measures to preserve its creditor’s rights, and recover compensation in accordance with the law.
4. After the loan of funds, when the loan does not meet the requirements of these Operational Procedures or the balance exceeds the limit due to changes in circumstances, an improvement plan shall be submitted to the Board of Directors and the relevant improvement plan shall be sent to the Audit Committee, and the improvement shall be completed according to the planned schedule.
5. Relevant responsible departments shall comply with generally accepted accounting principles, assess the lending situation and whether it is necessary to provide adequate allowance for bad debts, and disclose relevant information in the financial report appropriately, and provide relevant information to the CPA to perform the necessary verification procedures.

IX. Procedures for Controlling and Managing Loans of Funds to Others by Subsidiaries

1. When the Company engages in lending between foreign companies where it directly and indirectly holds 100% of the voting shares, this is not subject to the limitation that the financing amount shall not exceed 40% of the net value of the loan and the enterprise. However, when these subsidiaries handle loans, they shall specify the amount, period and interest calculation method of the loans in their loans and operational procedures.
2. When a subsidiary of the company intends to lend money to others, it shall be implemented according to the Company’s "Operational Procedures for Loaning Funds to Others."
3. When a subsidiary of the Company intends to lend money to others, the Company should be notified before the date of occurrence. However, this limitation does not apply if the subsidiary specializes in lending.
4. Each business department is responsible for supervising the status of loans

of subsidiaries. If a major violation is found, it should be reported to the Chairman in writing immediately and instructions should be followed for proper handling.

X. Other Matters

1. When the Company handles loans and transactions, a log book should be established with items posted in detail for reference regarding loans, the borrower, the amount, Board approval date, the date of the loan, and items that should be carefully evaluated in accordance with the provisions of these Operational Procedures.
2. The company’s internal auditors shall audit the Operational Procedures for Loaning Funds to Others and implementation of loans to others at least quarterly and make a written record. If a major violation is found, the Audit Committee should be notified in writing immediately.
3. Regarding penalties for managers and sponsors who violate the company’s Operational Procedures for Loaning Funds to Others, they shall be handled in accordance with the relevant provisions of the Company’s employee work rules for rewards and punishments.
4. These Operating Procedures shall be approved by one-half or more of all Audit Committee members and submitted to the Board of Directors for a resolution; and they shall be implemented after submission to the shareholders meeting for approval. The same shall apply for amendments. During the Board discussion, the Board of Directors shall take into full consideration each independent director's opinions and include their clear opinions of agreement or opposition and the reasons for their opposition in the Board of Directors records. If an independent director objects to or expresses reservations about any matter, the Company shall send these objections to each independent director and report it to the shareholders meeting for discussion.
5. When the Company handles loans to others, they shall be handled in accordance with the provisions of these standards. However, if other laws provide otherwise, those regulations shall be followed.

Appendices

Eastern Media International Corporation
Articles of Incorporation

Amended as of May 30, 2023

Chapter I General Provisions

Article 1 The Company is organized in accordance with the Company Act under the name 東森國際股份有限公司. Its English name is Eastern Media International Corporation.

Article 2 Businesses operated by the Company are as follows:

1. G406061	Harbor Cargoes Forwarding Services
2. A102060	Food Dealers
3. A102020	Agricultural Products Preparations
4. H701010	Housing and Building Development and Rental
5. H701040	Specific Area Development
6. H701050	Investment, Development and Construction in Public Construction
7. G801010	Warehousing
8. G403011	Vessel Rental
9. G101061	Automobile Cargo Transportation Business
10. G902011	Type II Telecommunications Business
11. J503010	Broadcast Program Production
12. J503020	Television Program Production
13. J503030	Broadcasting and Television Program Distribution
14. J503040	Broadcasting and Television Commercial
15. J503050	Video Tape Program
16. J506021	Satellite Channel Program Supply
17. F401021	Restrained Telecom Radio Frequency Equipments and Materials Import
18. CC01101	Restrained Telecom Radio Frequency Equipments and Materials Manufacturing
19. F101061	Wholesale of Agricultural Products
20. F101081	Wholesale of Plant Seeds
21. F101111	Wholesale of Pets
22. F107041	Wholesale of Agro-pesticides
23. F108011	Wholesale of Traditional Chinese Medicine
24. F108021	Wholesale of Western Pharmaceutical
25. F108031	Wholesale of Medical Devices
26. F108051	Wholesale of Cosmetics Ingredients
27. F113060	Wholesale of Measuring Instruments
28. F201061	Retail Sale of Seedling

29. F201081 Retail Sale of Pets
30. F207041 Retail Sale of Agro-pesticides
31. F208011 Retail Sale of Traditional Chinese Medicine
32. F208021 Retail Sale of Western Pharmaceutical
33. F208031 Retail Sale of Medical Apparatus
34. F212011 Gas Stations
35. F212021 Fishing Vessels Gas Stations
36. F213050 Retail Sale of Measuring Instruments
37. F401071 Plant Seed Export and Import
38. A401031 Specific Pet Service
39. A101011 Seedling
40. ID01010 Measuring Instruments Certification
41. JA02051 Weights and Measuring Instruments Repair
42. D501010 Hot Spring Water Obtains and Provides
43. J901020 Regular Hotel
44. JZ99120 General Bathhouse
45. JZ99990 Unclassified Other Services
46. F102170 Wholesale of Foods and Groceries
47. F104110 Wholesale of Cloths, Garments, Shoes, Hats, Umbrellas and Clothing Accessories
48. F105050 Wholesale of Furniture, Bedding Kitchen Utensils and Fixtures
49. F106010 Wholesale of Hardware
50. F106020 Wholesale of Daily Commodities
51. F203010 Retail Sale of Food, Grocery and Beverage
52. F204110 Retail Sale of Cloths, Garments, Shoes, Hats, Umbrellas and Clothing Accessories
53. F205040 Retail Sale of Furniture, Bedding Kitchen Utensils and Fixtures
54. F206010 Retail Sale of Hardware
55. F206020 Retail Sale of Daily Commodities
56. F501030 Beverage Shops
57. F501060 Restaurants
58. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3 The Company has its head office in Taipei City, and sets up operations and management at various ports and terminals of Taiwan Province. When necessary, branches or business premises may be established domestically or abroad, and their establishment, modification and revocation shall be handled by the resolution of the Board of Directors.

Article 4 The Company may endorse or provide guarantees in accordance with laws and related regulations.

Article 4-1 Due to Company's business needs, its total amount of reinvestment in other companies is not subject to the restrictions stipulated in Article 13 of the Company Act.

Chapter II Shares

Article 5 The total capital of the Company is set at NTD 15 billion divided into 1.5 billion shares or ten New Taiwan Dollars per share, to be issued in installments.

Article 6 The Company’s stocks are all registered, signed or stamped by the Director representing the Company, and issued after obtaining certification according to law. The Company’s shares are exempted from being in the form of printed stocks and the same shall apply to other priced securities, but the centralized securities custodial institution must be contacted for registration.

Article 7 Renaming and transfer of stocks shall not be done within 60 days before the General Meeting of Shareholders, within 30 days before an interim shareholders meeting, or within 5 days before the base date when the Company has decided to distribute dividends and bonuses or other benefits.

Article 8 When a shareholder wants to transfer shares, an application form for the transfer of shares shall be filled out, signed and sealed by the transferor and the transferee, and applied to the Company for transfer. Unless it is recorded in the Company's shareholder register, it cannot be transferred in opposition to the Company.

Article 9 In the case of loss or destruction of stocks, this shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 10 If seals retained by the shareholders are lost or destroyed, they shall be reported immediately to the Company to be declared invalid, and a new seal certificate shall be checked and applied to the Company for a new seal.

Chapter III Shareholders' Meetings

Article 11 Shareholders’ meetings of the Company are of two types, namely general meetings and interim meetings. The general meeting is to be held once a year by the Board of Directors in accordance with the law within six months after the end of each fiscal year. Interim meetings shall be convened according to law when necessary.

Article 11-1. When the Company holds a shareholders’ meeting, the meeting may be held in means of visual communication, or other methods announced by the competent authorities.

Article 12 Shareholders of the Company shall have one voting right per share

except in the case where the shares have no voting rights as stipulated in Article 179 of the Company Act.

Article 13 A shareholder that will be absent of the meeting for a particular reason may appoint a proxy to attend the meeting by providing the proxy form issued by this Company and stating the scope of the proxy's authorization. When one person is entrusted by two or more shareholders at the same time, the voting rights of his or her proxy shall not exceed 3% of the total number of shares issued; if it exceeds this level, the excess voting rights shall not be counted.

Article 14 Unless otherwise stipulated by the Company Act, the resolutions of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of shares, and shall be implemented with more than half of the voting rights of the shareholders present.

Article 15 The shareholders' meeting shall be presided over by the Chairman of the Board of Directors of the Company. When the Chairman is on leave or for any reason unable to exercise the powers of the chair, the Chairman shall appoint one of the directors to act as chair. If the Chairman does not appoint such a representative, the directors shall recommend one person from among themselves to act as chair. If convened by someone other than the Board of Directors, the convening party shall chair the meeting. When there are two or more conveners, one person from among them shall serve as chair.

Article 15-1 The rules of procedure of the Company's shareholders' meeting shall be determined in accordance with the regulations of the competent authority and approved by the shareholders' meeting. The same shall be true for amendments.

Chapter IV Directors and Audit Committee

Article 16 The Company shall have between 7 and 11 directors. The Board of Directors shall be elected from the list of director candidates for a term of three years and may be re-elected. The total shareholding ratio of all directors shall not be less than the provisions of the securities regulatory authority.

In the election of directors of the Company, each share has the same voting rights as the number of directors to be elected. One person may be elected collectively, or a number of people may be distributed. Those with more voting rights represented by the votes obtained are elected as directors.

The election of directors shall adopt the candidate nomination system in accordance with Article 192-1 of the Company Act. Relevant matters such as the acceptance method and

announcement of candidate nomination shall be handled in accordance with the relevant laws and regulations of the Company Act and the Securities and Exchange Act. Independent directors and non-independent directors shall be elected together, and the number of elected positions shall be calculated separately.

Among the aforementioned number of directors, the number of independent directors shall not be fewer than three and not less than one-fifth of the number of directors. Shareholders shall choose from the list of candidates for independent directors.

Regarding independent directors' professional qualifications, shareholdings, restrictions on concurrent positions, determination of independence, methods of nomination and selection, and other matters to be complied with, they shall be handled in accordance with the Company Act and relevant regulations of the securities authority.

The Company may purchase liability insurance for the directors' legal liability for the execution of the scope of business during their tenure.

Article 16-1 The Board of Directors of the Company shall convene at least once every quarter. The reason for the convening of the Board of Directors shall be stated and the directors shall be notified seven days in advance. However, when there is an emergency or something that cannot be resolved at a regular meeting, it may be called at any time. The notice of the convening of the Board of Directors can be done by written notification, e-mail, fax, or other methods.

Article 17 When organizing the Board of Directors, the Board shall elect a chairman from among the directors by a majority vote at a meeting attended by over two-thirds of the directors and approved by more than half of the directors present. The Chairman of the Board shall represent the Company externally.

When a director cannot attend a meeting of the Board of Directors for some reason, a proxy may be issued beforehand specifying the scope of authorization and entrusting another director to attend as a representative. The representative mentioned in the preceding paragraph shall be limited to entrustment of one person.

Article 18 In respect to the remuneration of directors, the Board of Directors is authorized to make decisions based on its degree of participation and contribution to the operation of the Company, and to negotiate with reference to industry standards.

Article 19 The functions and powers of the Board of Directors are as follows:

1. Approval of important Company rules.
2. Approval of the Company's business policies.
3. Compilation of the Company's budget and final accounts.

4. Drafting of the Company’s profit distribution.
5. Planned capital increases or decreases for the Company.
6. Appointment and removal of important Company personnel.
7. Review of Company business reports.
8. Approval of the Company’s important property and real estate purchases, construction, and disposal.
9. Review of the Company's external guarantees.
10. Other functions and powers granted by the shareholders' meeting in accordance with laws and regulations.

Article 20 The Company shall set up an Audit Committee to replace the authority of supervisors in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed exclusively of independent directors and number not be less than three. Among them, one shall act as convener and at least one shall have accounting or financial expertise. The exercise of its powers and other matters that shall be complied with shall be handled in accordance with the Company Act, Securities and Exchange Act, and relevant laws and regulations.

Chapter V Managers and Staff

Article 21 The Company appoints managers, whose appointment, removal and remuneration shall be made by the Board of Directors with a majority of the directors present and via a resolution approved by the majority of the directors present.

Article 22 The General Manager shall handle the Company's daily affairs in accordance with the orders of the Chairman and the resolutions of the Board of Directors.

Article 23 The Company may employ a number of consultants whose appointment, dismissal and remuneration shall be determined by the Board of Directors or authorized by the Chairman of the Board to be executed by the Board of Directors.

Article 24 The Company may purchase liability insurance for managers’ legal liability for the execution of the scope of business during their tenure.

Chapter VI Accounting

Article 25 The Company sets a fiscal year from January 1st to December 31st. At the end of the fiscal year, the following forms are prepared and submitted to the Audit Committee for audit and review. With the consent of more than half of all members of the Audit Committee and after submitting the resolution of the Board of Directors, they shall be submitted to the General Meeting of

Shareholders for approval.

4. Business Report.
5. Financial Statements.
6. Proposals concerning profit distributions or covering of losses.

Article 26 If the Company makes a profit during the year (referring to profit before tax minus the profit before the distribution of employee compensation), then after deducting any accumulated loss, 3.5% of the balance shall be allocated as employee compensation and no more than 1% of the balance shall be allocated as director's compensation, such amount allocated shall be used as the current year's expense. Employees' and directors' remuneration is based on stocks or cash, subject to a special resolution of the Board of Directors and reporting to the regular shareholders meeting.

Article 26-1 In respect to the Company's dividend policy, in order to cope with the Company's diversified operations and the capital expenditure required for future expansion of the scope of operations and long-term financial planning, it can be based on the needs of the business climate and industry changes and take into account the interests of shareholders, making appropriate assignments or reservations.

Any profit in the annual financial statements shall be paid to all taxes and dues in accordance with the laws and make up for any accumulated deficits, and then set aside 10% of said profits as legal reserve, provided such legal reserve amounts to the total paid-in capital, this provision shall not apply. As well as special reserve appropriation and reversal in accordance with the laws or regulations of the competent authority. If there is still a profit, and the undistributed profit at the beginning of the same period (including adjustment of the amount of undistributed profit), the Board of Directors shall prepare a profit distribution proposal and submit it to the General Meeting of Shareholders for resolution:

1. Shareholders' dividends are allocated with distributable earnings, which shall not be less than 15% of the current year's distributable earnings and;
2. the cash dividend shall not be less than 10% of the current year;
3. however, if the balance of the distributable earnings of the current year minus the beginning undistributed earnings is less than NT$0.1 per share, the Company may exempt from this provision.

Distribution of the earnings in the preceding paragraph is authorized after a resolution has been 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; by means of issuing new shares, a resolution shall be submitted to the shareholders' meeting in accordance with the regulations.

Article 26-2 When the Company distributes dividends in accordance with the profit distribution plan, the portion of legal reserve exceeding 25% of the paid-in capital and all or part of the following capital reserve items may be distributed by issuing new shares or paid in cash in proportion to the shareholders' original shares in accordance with the resolution stipulated in the preceding Article:

1. Income derived from the issue of new shares at a premium over par value.
2. Income from endowments received by the Company.

Chapter VII Supplementary Provisions

Article 27 The organizational rules and working rules of the Company and its subsidiaries shall be separately formulated by the Board of Directors.

Article 28 Matters not stipulated in these Articles of Incorporation shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 29 This charter was established on April 25, 1975. The 1st amendment was on June 6, 1978. The 2nd amendment was on May 21, 1980. The 3rd amendment was on May 25th, 1982. The 4th amendment was on July 30, 1983. The 5th amendment was on May 15, 1984. The 6th amendment was on August 14, 1985. The 7th amendment was on May 6, 1988. The 8th amendment was on October 27, 1988. The 9th amendment was on June 15, 1989. The 10th amendment was on December 7, 1989. The 11th amendment was on April 26, 1990. The 12th amendment was on July 2, 1990. The 13th amendment was on June 6, 1991. The 14th amendment was on May 21, 1992. The 15th amendment was on August 24, 1992. The 16th amendment was on April 7, 1994. The 17th amendment was on May 12, 1995. The 18th amendment was on August 10, 1995. The 19th amendment was on June 24, 1996. The 20th amendment was on April 7, 1997. The 21st amendment was on April 15, 1998. The 22nd amendment was on May 24, 1999. The 23rd amendment was on May 11, 2000. The 24th amendment was on June 21, 2001. The 25th amendment was on June 24, 2002. The 26th amendment was on March 29, 2004. The 27th amendment was on June 29, 2005. The 28th amendment was on June 29, 2006.

The 29th amendment was on May 30, 2007. The 30th amendment was on June 19, 2009. The 31st amendment was made on June 21, 2010. The 32nd amendment was on June 18, 2012. The 33rd amendment was on June 13, 2013. The 34th amendment was on June 23rd, 2014. The 35th amendment was on June 20, 2016. The 36th amendment was on May 11, 2017. The 37th amendment was on May 29th, 2019. The 38th amendment was on June 29, 2020. The 39th amendment was on June 13, 2022. The 40th amendment was on May 30, 2023.

Eastern Media International Corporation
Rules of Procedure for Shareholders' Meetings

Amended at the General Meeting of Shareholders of June 13, 2013

1. The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.
2. The Company shall specify in the meeting notice the time and location of the registration office for shareholders as well as other matters to be noted.
   The aforementioned time for accepting the registration of the shareholders shall be processed at least 30 minutes before the start of the meeting, and the registration office shall be clearly marked and appropriate. Adequate and qualified personnel shall be provided to handle this matter.
   A shareholder shall attend the general meeting in person or in proxy (hereinafter referred to as the "Shareholders") with the attendance certificate, sign-in card or other certificate of attendance. The proxy acting on behalf of the shareholder shall provide ID document for verification.
   The Company shall have a visitors' book for the attending shareholders (or proxies) to sign in, or the attending shareholders (or proxies) shall hand in sign-in cards instead. The number of attending shares is calculated based on the signature book or the handed in sign-in card plus the number of shares exercised in writing or electronically.
   Sign-in cards and proxy forms for proxy attendance shall be retained for at least one year.
3. Attendance and voting at a shareholders meeting shall be calculated based on the number of shares.
   The shares held by any shareholder without voting rights shall not be included in the total number of outstanding shares while voting on resolutions at the shareholders' meeting.
   A shareholder shall abstain from exercise of voting rights for himself/herself or on behalf of another shareholder in respect of any proposed matter for consideration at a general meeting if he/she bears personal interest therein that may conflict with and impair the interest of the Company.
   The shares represented by the voting rights contained in the preceding paragraph shall not be counted in the number of votes of the shareholders present at the said meeting.
   With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

4. The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.
5. 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 presiding chair, the Chairman shall appoint one of the directors to act as presiding 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 presiding chair. For a shareholders' meeting convened by the Board of Directors, is advisable for more than half of the directors of the board to attend in person.

   If the presiding chair in the preceding paragraph is represented by a director, this shall be a director who has served for more than six months and understands the Company's financial and business conditions. The same applies if the presiding chair is the representative of a corporate director.

   If the shareholders' meeting is convened by a convening party other than the Board of Directors, the convener shall be the presiding chair. When there are two or more such convening parties, they shall mutually select a chair from among themselves.
6. The Company may appoint the designated counsel, CPAs, or other related persons to attend the meeting.

   Staff handling the administrative affairs of a shareholders meeting shall wear identification cards or arm bands.
7. This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

   The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

   Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.
8. When the meeting time has arrived and shareholders (or proxies) representing more than half of the total issued shares are present, the presiding chair shall announce the meeting. If the meeting time has arrived and the number of represented shares is less than the stipulated amount, the presiding chair may announce a postponement of the meeting. The number of postponements is limited to two, and the total postponement time shall not exceed one hour.

   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;

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

9. 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.

   he chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions).

   After the meeting is adjourned, shareholders may not elect a new presiding chair to continue the meeting at the meeting site or at another venue. However, if the presiding chair announces the adjournment of the meeting in violation of the rules of procedure, then with the approval of more than half of the voting rights of shareholders present, one person may be elected as presiding chair to continue the meeting.

10. 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(or proxy) 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.

11. 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. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

12. 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.

13. After an attending shareholder has spoken, the chair may respond in person or

direct relevant personnel to respond.

14. When the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote
15. 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 this Corporation. The result of the voting shall be reported on the spot and recorded.
16. When a meeting is in progress, the chair may announce a break based on time considerations.
17. Except as otherwise provided in the Company Act and in this Corporation'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. (or proxies).

    At the time of voting, if there is no objection after consultation by the presiding chair, it shall be deemed as passed, and its effect is the same as that of voting.
18. 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.
19. The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor".
20. Matters left unresolved in these Rules of Procedure shall be handled in accordance with relevant government laws and regulations and the Company's Articles of Incorporation.
21. These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be affected in the same manner.

Eastern Media International Corporation
Shareholding of Directors

Job Title	Name of shareholders	Representative	Book closure date prior to the 2024 Shareholders' Meeting The number of shares held (2024.03.29)	
			Shares	Percentage %
Chairman	Far Rich International Corporation	Liao, Shang-Wen	12,930,041	4.307
Director	Far Rich International Corporation	Kao, Kuei-Ting	12,930,041	4.307
Director	Ding-Fong Broadcasting Co., Ltd.	Tsai, Kao-Ming	3,756,438	1.251
Independent Director	Li, Kun-Chang		0	0.000
Independent Director	Chen, Su-Chang		126	0.000
Independent Director	Shih, Tien-Wei		5,225	0.002
Independent Director	Lin, Tsalm-Hsiang		0	0.000
Total shares held by all Directors (including Independent Director)			16,691,830	5.559

Note: 1. The Company issued 300,243,070 shares.
2. The total shares held by all Directors shall be no less than (4%*0.8): 9,607,778 shares.

Explanation on the Operations for Accepting Shareholder Proposals through the Company's 2023 General Shareholders' Meeting:

1. Pursuant to Article 172-1 of the Company's Act, shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the Company a written proposal for discussion at a shareholders' meeting, provided that only one matter shall be allowed in each single proposal and no more than 300 words in such proposal, and in case a proposal contains more than 300 words, such proposal shall not be included in the agenda. The shareholder who has submitted a proposal shall attend, in person or by a proxy, the shareholders' meeting whereas his proposal is to be discussed and shall take part in the discussion of such proposal.
2. The shareholders' meeting in 2024 shall accept shareholder's proposals from March 22, 2024 to April 1, 2024. No shareholder holding one percent (1%) or more of the total number of outstanding shares submitted a proposal to the Company during the proposal period.