

Stock code : 6281

E-Life Corporation

Handbook for the 2026 Annual Meeting of Shareholders (English Translation)

The type of the shareholders' meeting: Physical meeting.

Time: 9.00 am, May 25, 2026

Place: No. 55, Wugong 6th Road, Wugu District, New Taipei City (Conference Room 202)

NOTE:

This English translation is for reference purposes only and not a legally definitive translation of the original Chinese texts. In the event a difference arises regarding the meaning herein, the original Chinese version shall prevail as the official authoritative version.

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I. Meeting Procedure

1. Call the Meeting to Order
2. Chairperson Remarks
3. Report Items
4. Ratification Items
5. Discussion
6. Extempore Motions
7. Adjournment

II. Meeting Agenda

1. Call the Meeting to Order

2. Chairperson Remarks

3. Report Items

(1) 2025 Business Report.

(2) Audit Committee's review report on the 2025 Financial Statements.

(3) 2025 Employees' and Director's Remuneration Distribution.

(4) 2025 Earnings Distribution of Cash Dividends.

4. Ratification Items

(1) 2025 Business Report and Financial Statements.

(2) 2025 Earnings Distribution.

5. Discussion

(1) Partial amendments to the "Procedures for acquiring or disposing of assets"

6. Extempore Motions

7. Adjournment

Report Items

Report 1: 2025 Business Report.

Good morning shareholders,

A review of 2025, Taiwan's economy exhibited a remarkable "hot exterior, warm interior" pattern. According to data from the Directorate-General of Budget, Accounting and Statistics, the full-year economic growth rate (GDP) was approximately 8.63%, boosted by strong demand for AI applications driving exports. However, the benefits of this growth wave have not yet fully extended to the domestic market. Although the consumer price index (CPI) has fallen to 1.66%, price pressures remained, and the surge in outbound travel by Taiwanese consumers has displaced domestic consumption. Consequently, the 3C home appliance industry faced the challenge of revenue adjustments. Under such circumstances, all employees of E-Life Mall continued to uphold the service spirit of "Attentive & Simply Thoughtful" and actively adjusted the Company's operational strategy, optimizing channel structure and implementing cost control measures. The Company's revenue for 2025 was NT\$18.829 billion, with a net income after tax of NT\$ 366 million. Despite the revenue revision, the Company maintained fiscal discipline, and its overall financial health remained robust.

The Company's financial indicators for 2025 are as follows. Overall, all financial indicators are reasonable and sound.

The status of business operations in 2025 were as follows:

(I) Implementation of business plan

The Company's operating revenue for 2025 was NT\$ 18,829,095 thousand, a decrease of 4.85% from NT\$ 19,789,099 thousand for the same period last year. The operating gross profit was NT\$3,757,439 thousand, a decrease of 5.76% from NT\$ 3,987,236 thousand for the same period last year. Net income amounted to NT\$366,627 thousand, equivalent to an EPS of NT\$3.70.

Unit: New Taiwan Dollars in Thousands

| Item | 2025 | 2024 | Amount increase (decrease) | Percentage increase (decrease) |
|------------------------|------------|------------|----------------------------------|--------------------------------------|
| Net operating revenues | 18,829,095 | 19,789,099 | -960,004 | -4.85% |
| Gross profit | 3,757,439 | 3,987,236 | -229,797 | -5.76% |
| Income after tax | 366,627 | 447,713 | -81,086 | -18.11% |
| Number of Stores | 325 | 333 | -8 | -2.40% |

- (II) Status of budget execution: N/A. (This Company does not publish a financial forecast, thus requires no budget execution.)
- (III) Financial structure and profitability analysis

| Item | | 2025 | 2024 |
|--------------------------------|--|----------|----------|
| Capital Structure | Debt Ratio (%) | 67.91 | 69.06 |
| | Long-term Capital to Property, Plant & Equipment (%) | 1,358.61 | 1,318.62 |
| Liquidity Analysis | Current Ratio (%) | 142.81 | 139.99 |
| | Quick Ratio (%) | 73.02 | 74.42 |
| Profitability Analysis | Return on Total Assets (%) | 4.31 | 5.16 |
| | Return on Equity (%) | 12.66 | 15.56 |
| | Profit Margin (%) | 1.94 | 2.26 |
| Operating Performance Analysis | Inventory Turnover (Times) | 6.25 | 6.22 |
| | Average Inventory Turnover Days | 58.40 | 58.68 |
| | Total Assets Turnover(Times) | 2.04 | 2.14 |

(IV) Key Operational Focus

1. Evolution and enhancement of store design (recreating the experience value)

The Company has consistently focused on a service spirit of “Attentive & Simply Thoughtful” and continued to drive qualitative upgrades to its physical stores, striving to create spacious, bright, and interactive “diverse and modern shopping experiences” complemented by the professional advice of store staff. This allows E-Life Mall to be more than just a place to buy products—aiming to become an indispensable smart life consultant in the community, demonstrating the value of its brick-and-mortar presence over purely e-commerce businesses.

2. Deepening member engagement (further upgrading the digital experience)

To break down the barriers between online and offline channels and create a seamless "Simply Thoughtful" digital experience, the Company will maximize the effectiveness of the new e-commerce system to provide members with a smoother shopping interface. By combining the upgraded system platform with CRM data analysis capabilities, we will push personalized offers to members based on their lifecycle stage, using precise marketing to reactivate dormant customers. Our priority is to increase overall average transaction value and repurchase rate, realizing the business synergy of an online-merge-offline (OMO) strategy.

3. Sustainable operations and trustworthy governance (ESG and information security protection)

We treat "information security" as an important foundation of corporate social responsibility and corporate governance, and strive to build absolute customer trust in the brand. In the current year, we will officially launch the implementation and verification of the ISO 27001 information security management system. Building on the completion of the network hardware upgrade at Headquarters, we will further align with international standards to establish a financial-grade, robust information security protection network. This will ensure the highest level of protection for member personal information and corporate data, demonstrating our commitment to sustainable operation.

In 2026, Taiwan's economy will be impacted by factors such as the slowdown in the AI industry, the continued effect of U.S. tariffs, shifts in the global trading order, geopolitical risks, extreme climate events, technological changes, and the ongoing stabilization of the housing market. Consequently, Taiwan's main forecasting institutions predict that the economy this year will shift from last year's "hot externally, mild internally" to a balanced "mild internally and externally" pattern. The Company is aware that only by staying true to its service mission amidst change and continuing to innovate can it create long-term value for its shareholders. In the future, we will continue to adopt a prudent and steady business approach, closely monitor market developments, and strive to maintain profitability in a volatile market. We thank our shareholders for their trust and support, and the management team will spare no effort in seizing the opportunities of the coming year.

Chairman: Jeffrey Lin

CEO: Jeffrey Lin

CAO: Lori Chao

Report 2: Audit Committee's Review Report on the 2025 Financial Statements.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and proposal for distribution of earnings. E-life Corporation's Financial Statements have been audited and certified by KPMG. The Business Report, Financial Statements, and earnings distribution proposal have been reviewed and determined to be correct and accurate by the Audit Committee. According to relevant requirements of the Securities of Exchange Act and the Company Law, we hereby submit this report.

To

E-Life Corporation 2026 Annual Meeting of Shareholders

Audit Committee Convener :

Brian Hsu

Date: March 9, 2026

Report 3: 2025 Employees' and Director's Remuneration Distribution.

Explanation: The remuneration to employees and directors for 2025 was approved by the Board of Directors on March 9, 2026, to distribute NT\$ 38,271,161 as remuneration to employees and NT\$ 6,572,327 as remuneration to directors, all in cash.

Report 4: 2025 Earnings Distribution of Cash Dividends.

Explanation:

- I. In accordance with the Articles of Association of the Company, where the distribution of surplus is in the form of cash, the Board shall be authorized to make a resolution processing and report to the shareholders' meeting.
- II. According to the resolution of the board of directors on March 9, 2026, the Company distributed the cash dividends of NT\$327,270,719 at the end of the 2025 period, NT\$3.3 per share, and it authorized the chairman to set the ex-dividend record date on March 31, 2026, the distribution date on May 25, 2026.
- III. Cash dividend will be distributed up to NT\$1. Amounts less than NT\$1 will be rounded off. The sum of such odd amounts will be recognized as "other income" of the Company.

Ratification Items

Proposal 1 (by the BOD)

Proposal: 2025 Business Report and Financial Statements ratification items.

Explanation:

- I. The Company's 2025 Business Report, Financial Statements, including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flows, have been passed through BOD resolution and audited by the Audit Committee.
- II. Business Report and Financial Statement with Independent Auditor's Report please refer to p.3~6 & p.11~18 of this Handbook.
- III. Please ratify.

Resolution:



安侯建業聯合會計師事務所

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Independent Auditors' Report

To the Board of Directors
E-Life Corporation:

Opinion

We have audited the accompanying financial statements of E-Life Corporation, which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of E-Life Corporation as of December 31, 2025 and 2024, and its financial performance and its 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 Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of 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 E-Life Corporation in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

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



Key audit matter for E-Life Corporation's financial statements for the year ended December 31, 2025 is stated as follows:

Recognition of supplier rebate income

Please refer to Note 4(m) "Rebate income from suppliers" for the material accounting policies on the measurement and recognition of rebate income from suppliers.

Description of key audit matter:

E-Life Corporation has agreements with suppliers whereby volume-related allowance, promotions and marketing allowances are received in connection with the purchase of goods for resale from those suppliers. E-Life Corporation recognizes the rebate income from suppliers as a reduction to cost of sales based on the contractual rebate terms agreed by the procurement agreements and consent letters with suppliers. The rebate income is significant to E-Life Corporation's operating performance. Consequently, the recognition of rebate income from suppliers has been identified as the key audit matter.

How the matter was addressed in our audit:

In relation to the key audit matter above, we have performed certain audit procedures including obtaining the procurement agreements with major suppliers, interviewing procurement supervisor to understand the contractual terms and controls regarding rebates, and testing the related internal control; analyzing the year-over-year changes and fluctuations in purchase rebate to determine whether there are any material anomalies; and sending confirmation letters to major suppliers regarding the purchase rebate and outstanding rebate receivables to verify the accuracy of accounts balance.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, and 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing E-Life Corporation'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 E-Life Corporation 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 E-Life Corporation's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 Standards on Auditing of 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 financial statements.



As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained 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. Obtained 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 E-Life Corporation's internal control.
3. Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Concluded 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 E-Life Corporation'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 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 auditors' report. However, future events or conditions may cause E-Life Corporation to cease to continue as a going concern.
5. Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated 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 identified during our audit.

We also provided 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 determined those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We described these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined 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 Kao, Ching-Wen and Tang, Tzu-Chieh.

KPMG

Taipei, Taiwan (Republic of China)
March 9, 2026

Notes to Readers

The accompanying financial statements are intended only to present the 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 financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying 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 financial statements, the Chinese version shall prevail.

(English Translation of Financial Statements Originally Issued in Chinese)

E-LIFE CORPORATION

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

| | December 31, 2025 | | December 31, 2024 | | December 31, 2025 | | December 31, 2024 | |
|---|---------------------|------------|-------------------|------------|-------------------|---|---------------------|------------|
| | Amount | % | Amount | % | Amount | % | Amount | % |
| Assets | | | | | | | | |
| Current assets: | | | | | | | | |
| 1100 Cash and cash equivalents (note 6(a)) | \$ 877,370 | 10 | 1,577,803 | 17 | 2130 | | \$ 857,941 | 10 |
| 1136 Financial assets measured at amortized cost—current (notes 6(b) and 8) | 1,511,612 | 17 | 1,105,879 | 12 | 2150 | | 1,003,281 | 11 |
| 1150 Notes and accounts receivable, net (notes 6(c) and (o)) | 81,615 | 1 | 102,912 | 1 | 2200 | | 706,141 | 8 |
| 1200 Other receivables | 2,325 | - | 3,864 | - | 2230 | | 40,708 | 1 |
| 130X Inventories (note 6(d)) | 2,360,074 | 26 | 2,457,174 | 26 | 2280 | | 757,619 | 8 |
| 1470 Other current assets | 6,510 | - | 13,574 | - | 2300 | | 22,933 | - |
| Total current assets | 4,839,506 | 54 | 5,261,206 | 56 | | | 3,388,623 | 38 |
| Non-current assets: | | | | | | | | |
| 1535 Financial assets measured at amortized cost—non-current (notes 6(b) and 8) | 56,390 | 1 | 55,000 | 1 | 2570 | | 9,111 | - |
| 1600 Property, plant and equipment (note 6(e)) | 413,767 | 5 | 425,315 | 5 | 2580 | | 2,649,269 | 29 |
| 1755 Right-of-use assets (notes 6(f) and 7) | 3,286,657 | 36 | 3,234,114 | 34 | 2645 | | 72,594 | 1 |
| 1760 Investment property (note 6(g)) | 188,555 | 2 | 190,754 | 2 | | | 2,730,974 | 30 |
| 1780 Intangible assets (note 6(h)) | 11,004 | - | 14,860 | - | | | 6,119,597 | 68 |
| 1840 Deferred income tax assets (note 6(f)) | 5,592 | - | 4,829 | - | | | | |
| 1915 Prepayments for equipment | 3,109 | - | 355 | - | 3100 | | 991,729 | 11 |
| 1920 Refundable deposits (note 7) | 168,003 | 2 | 172,011 | 2 | 3200 | | 437,110 | 5 |
| 1975 Net defined benefit assets—non-current (note 6(k)) | 37,525 | - | 7,972 | - | | | | |
| Total non-current assets | 4,170,602 | 46 | 4,105,210 | 44 | | | 889,423 | 10 |
| Total assets | \$ 9,010,108 | 100 | 9,366,416 | 100 | | | \$ 9,010,108 | 100 |
| Liabilities and Equity | | | | | | | | |
| Current liabilities: | | | | | | | | |
| Contract liabilities—current (note 6(o)) | | | | | | | | |
| Notes and accounts payable | | | | | | | | |
| Other payables (note 6(p)) | | | | | | | | |
| Current income tax liabilities | | | | | | | | |
| Lease liabilities—current (notes 6(i) and 7) | | | | | | | | |
| Other current liabilities | | | | | | | | |
| Total current liabilities | | | | | | | | |
| Non-current liabilities: | | | | | | | | |
| Deferred income tax liabilities (note 6(f)) | | | | | | | | |
| Lease liabilities—non-current (notes 6(i) and 7) | | | | | | | | |
| Guarantee deposits received | | | | | | | | |
| Total non-current liabilities | | | | | | | | |
| Total liabilities | | | | | | | | |
| Equity (note 6(m)): | | | | | | | | |
| Common stock | | | | | | | | |
| Capital surplus | | | | | | | | |
| Retained earnings: | | | | | | | | |
| Legal reserve | | | | | | | | |
| Unappropriated earnings | | | | | | | | |
| Total equity | | | | | | | | |
| Total liabilities and equity | | | | | | | | |

(English Translation of Financial Statements Originally Issued in Chinese)

E-LIFE CORPORATION

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar, Except for Earnings Per Share)

| | 2025 | | 2024 | |
|---|---------------------|-------------|---------------------|-------------|
| | Amount | % | Amount | % |
| 4000 Revenue (notes 6(o) and 14) | \$ 18,829,095 | 100 | 19,789,099 | 100 |
| 5000 Costs of revenue (note 6(d)) | <u>(15,071,656)</u> | <u>(80)</u> | <u>(15,801,863)</u> | <u>(80)</u> |
| 5900 Gross profit | <u>3,757,439</u> | <u>20</u> | <u>3,987,236</u> | <u>20</u> |
| 6000 Operating expenses (notes 6(e), (f), (h), (i), (k), (p), 7 and 12): | | | | |
| 6100 Selling expenses | (2,894,268) | (16) | (2,983,215) | (15) |
| 6200 Administrative expenses | <u>(412,391)</u> | <u>(2)</u> | <u>(446,392)</u> | <u>(2)</u> |
| Total operating expenses | <u>(3,306,659)</u> | <u>(18)</u> | <u>(3,429,607)</u> | <u>(17)</u> |
| 6900 Operating income | <u>450,780</u> | <u>2</u> | <u>557,629</u> | <u>3</u> |
| 7000 Non-operating income and expenses (notes 6(g), (i), (j), (q), 7 and 12): | | | | |
| 7010 Other income | 28,501 | - | 25,808 | - |
| 7100 Interest income | 26,604 | - | 18,029 | - |
| 7020 Other gains and losses, net | (7,859) | - | (12,322) | - |
| 7050 Finance costs | <u>(37,306)</u> | <u>-</u> | <u>(36,508)</u> | <u>-</u> |
| Total non-operating income and expenses | <u>9,940</u> | <u>-</u> | <u>(4,993)</u> | <u>-</u> |
| 7900 Income before income tax | 460,720 | 2 | 552,636 | 3 |
| 7950 Income tax expenses (note 6(l)) | <u>(94,093)</u> | <u>-</u> | <u>(104,923)</u> | <u>(1)</u> |
| Net income | <u>366,627</u> | <u>2</u> | <u>447,713</u> | <u>2</u> |
| Other comprehensive income: | | | | |
| 8310 Items that will not be reclassified subsequently to profit or loss: | | | | |
| 8311 Remeasurements of defined benefit plans (note 6(k)) | 28,238 | - | 51,101 | - |
| 8349 Income tax related to items that will not be reclassified subsequently to profit or loss (note 6(l)) | <u>(5,648)</u> | <u>-</u> | <u>(10,220)</u> | <u>-</u> |
| 8300 Other comprehensive income, net of income tax | <u>22,590</u> | <u>-</u> | <u>40,881</u> | <u>-</u> |
| 8500 Total comprehensive income | <u>\$ 389,217</u> | <u>2</u> | <u>488,594</u> | <u>2</u> |
| Earnings per share (in New Taiwan Dollar) (note 6(n)): | | | | |
| 9750 Basic earnings per share | <u>\$ 3.70</u> | | <u>4.51</u> | |
| 9850 Diluted earnings per share | <u>\$ 3.67</u> | | <u>4.49</u> | |

See accompanying notes to the financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

E-LIFE CORPORATION

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

| | Common stock | Capital surplus | Legal reserve | Retained earnings | | Total equity |
|---|--------------|-----------------|---------------|-------------------------|-----------|--------------|
| | | | | Unappropriated earnings | Total | |
| Balance at January 1, 2024 | 991,729 | 436,555 | 789,090 | 637,741 | 1,426,831 | 2,855,115 |
| Net income in 2024 | - | - | - | 447,713 | 447,713 | 447,713 |
| Other comprehensive income in 2024 | - | - | - | 40,881 | 40,881 | 40,881 |
| Total comprehensive income in 2024 | - | - | - | 488,594 | 488,594 | 488,594 |
| Appropriation of earnings: | | | | | | |
| Legal reserve | - | - | 51,473 | (51,473) | - | - |
| Cash dividends distributed to shareholders | - | - | - | (446,278) | (446,278) | (446,278) |
| Unclaimed dividends reclassified to capital surplus | - | 64 | - | - | - | 64 |
| Balance at December 31, 2024 | 991,729 | 436,619 | 840,563 | 628,584 | 1,469,147 | 2,897,495 |
| Net income in 2025 | - | - | - | 366,627 | 366,627 | 366,627 |
| Other comprehensive income in 2025 | - | - | - | 22,590 | 22,590 | 22,590 |
| Total comprehensive income in 2025 | - | - | - | 389,217 | 389,217 | 389,217 |
| Appropriation of earnings: | | | | | | |
| Legal reserve | - | - | 48,860 | (48,860) | - | - |
| Cash dividends distributed to shareholders | - | - | - | (396,692) | (396,692) | (396,692) |
| Unclaimed dividends reclassified to capital surplus | - | 491 | - | - | - | 491 |
| Balance at December 31, 2025 | 991,729 | 437,110 | 889,423 | 572,249 | 1,461,672 | 2,890,511 |

See accompanying notes to the financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

E-LIFE CORPORATION

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

| | <u>2025</u> | <u>2024</u> |
|--|------------------|------------------|
| Cash flows from operating activities: | | |
| Income before income taxes | \$ 460,720 | 552,636 |
| Adjustments for: | | |
| Adjustments to reconcile profit or loss: | | |
| Depreciation | 944,244 | 970,392 |
| Amortization | 6,489 | 6,582 |
| Interest expense | 37,184 | 36,439 |
| Interest income | (26,604) | (18,029) |
| Loss on disposal of property, plant and equipment | 1,831 | 5,509 |
| Unrealized foreign currency exchange loss (gain) | 26 | (240) |
| Net gain on lease modifications | (1,469) | (1,180) |
| Prepayments for equipment reclassified to expenses | - | 60 |
| Total adjustments to reconcile profit | <u>961,701</u> | <u>999,533</u> |
| Changes in operating assets and liabilities: | | |
| Changes in operating assets: | | |
| Notes and accounts receivable | 21,297 | 97,495 |
| Other receivables | 1,863 | 185 |
| Inventories | 97,100 | 165,889 |
| Other current assets | 7,064 | 4,335 |
| Net defined benefit assets — non-current | (1,315) | - |
| Total changes in operating assets | <u>126,009</u> | <u>267,904</u> |
| Changes in operating liabilities: | | |
| Contract liabilities | (166,231) | 84,066 |
| Notes and accounts payable | (225,537) | 118,602 |
| Other payables | (12,496) | (16,233) |
| Other current liabilities | (4,837) | (3,141) |
| Net defined benefit liabilities — non-current | - | (7,990) |
| Total changes in operating liabilities | <u>(409,101)</u> | <u>175,304</u> |
| Total changes in operating assets and liabilities | <u>(283,092)</u> | <u>443,208</u> |
| Cash provided by operations | 1,139,329 | 1,995,377 |
| Interest received | 26,280 | 17,824 |
| Income taxes paid | (94,238) | (115,061) |
| Net cash flows provided by operating activities | <u>1,071,371</u> | <u>1,898,140</u> |

(Continued)

See accompanying notes to the financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)

E-LIFE CORPORATION

Statements of Cash Flows (Continued)

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollar)

| | <u>2025</u> | <u>2024</u> |
|---|--------------------|--------------------|
| Cash flows from investing activities: | | |
| Acquisition of financial assets measured at amortized cost | \$ (2,367,629) | (1,044,033) |
| Proceeds from disposal of financial assets measured at amortized cost | 1,960,480 | 920,205 |
| Acquisition of property, plant and equipment | (167,009) | (140,257) |
| Proceeds from disposal of property, plant and equipment | 4 | 22 |
| Decrease (increase) in refundable deposits | 4,008 | (2,055) |
| Acquisition of intangible assets | (1,807) | (140) |
| Increase in prepayments for equipment | (4,598) | (16,721) |
| Net cash flows used in investing activities | <u>(576,551)</u> | <u>(282,979)</u> |
| Cash flows from financing activities: | | |
| Increase (decrease) in guarantee deposits received | (6,429) | 12,137 |
| Payment of lease liabilities | (755,439) | (739,551) |
| Cash dividends distributed to shareholders | (396,692) | (446,278) |
| Unclaimed dividends reclassified to capital surplus | 491 | 64 |
| Interest paid | (37,184) | (36,439) |
| Net cash flows used in financing activities | <u>(1,195,253)</u> | <u>(1,210,067)</u> |
| Net increase (decrease) in cash and cash equivalents | (700,433) | 405,094 |
| Cash and cash equivalents at beginning of year | <u>1,577,803</u> | <u>1,172,709</u> |
| Cash and cash equivalents at end of year | <u>\$ 877,370</u> | <u>1,577,803</u> |

Proposal 2 (by the BOD)

Proposal: 2025 Earnings Distribution ratification items.

Explanation:

- I. The beginning balance of unappropriated retained earnings of 2025 was NT\$183,031,856, plus the re-measurement of defined benefit plan at NT\$22,590,564 and the 2025 income after tax at NT\$366,627,149, earnings available for distribution is NT\$533,327,798. According to the law, NT\$38,921,771 is set aside as the legal reserve, and NT\$327,270,719 is appropriated to the cash dividend for shareholders. The ending balance of unappropriated earnings at NT\$206,057,079 is thus reserved for distribution in future years.
- II. The Earnings Distribution Proposal is appended to this Handbook.
- III. Please ratify.

Resolution:

E-Life Corporation

2025 Earnings Distribution Proposal

Unit: New Taiwan Dollars

| | |
|---|----------------------|
| Beginning balance of unappropriated retained earnings | \$183,031,856 |
| Add (Less) : | |
| Add (Less) : Changes in the re-measurement of defined benefit plan | 22,590,564 |
| Add Net Income | 366,627,149 |
| Net income for the current period, plus the balance of items other than net income for the current period that are included in undistributed earnings for the current year | 389,217,713 |
| Add (Less) : | |
| Less legal reserve | (38,921,771) |
| Earnings available for distribution | \$533,327,798 |
| Distribution item : | |
| Case dividend NT\$3.3 per share | (327,270,719) |
| Ending balance of unappropriated earnings | \$206,057,079 |
| <p>Note: Cash dividend will be distributed up to NT\$1. Amounts less than NT\$1 will be rounded off. The sum of such odd amounts will be recognized as “other income” of the Company.</p> | |

Chairman: Jeffrey Lin

CEO: Jeffrey Lin

CAO: Lori Chao

Discussion

Proposal 1 (by the BOD)

Proposal: Partial amendments to the “Procedures for acquiring or disposing of assets”.
Please discuss.

Description:

- I. To clarify the recognition standards for "net worth" as mentioned in these Procedures, the calculation basis for relevant articles has been revised. [Paragraphs 1-3, Article 5]
- II. To accommodate future business needs, the limits for the investment amount in individual securities were revised upwards. [Paragraph 3, Article 5]
- III. The “Cross Reference of Amendment to the Procedures for acquiring or disposing of assets” is appended to the handbook.
- IV. Please discuss.

Resolution:

E-Life Corporation

Cross Reference of Amendment to the Procedures for acquiring or disposing of assets

May 25, 2026

| After Amendment | Before Amendment | Amendment |
|---|--|---|
| <p>Article 5: Limits on investment in non-business-use property and the right-of-use assets thereof and marketable securities. The limits for this Company and individual subsidiaries to acquire the said assets are as follow:</p> <p>I. The total limit for acquiring non-business-use property and the right-of-use assets thereof shall not exceed 30% of the net worth <u>reported in the Company's most recent financial statements.</u></p> <p>II. The total limit on investment in marketable securities shall not exceed 150% of the net worth <u>reported in the Company's most recent financial statements.</u></p> <p>III. The limit on investment in individual marketable securities shall not exceed <u>50%</u> of the net worth <u>reported in the Company's most recent financial statements.</u></p> | <p>Article 5: Limits on investment in non-business-use property and the right-of-use assets thereof and marketable securities. The limits for this Company and individual subsidiaries to acquire the said assets are as follow:</p> <p>I. The total limit for acquiring non-business-use property and the right-of-use assets thereof shall not exceed 30% of the net worth.</p> <p>II. The total limit on investment in marketable securities shall not exceed 150% of the net worth.</p> <p>III. The limit on investment in individual marketable securities shall not exceed 20% of the net worth.</p> | <p>I. Define a clear basis for the Company's net worth.</p> <p>II. To accommodate the Company's future business needs, the total amount of securities investment and the upper limit for investment in individual securities have been revised and increased.</p> |
| <p>Article 21: These Procedures were established on September 23, 1998. The first amendment was made on November 24, 1999.</p> | <p>Article 21: These Procedures were established on September 23, 1998. The first amendment was made on November 24, 1999.</p> | <p>I. Remark the amendment date.</p> |

| After Amendment | Before Amendment | Amendment |
|--|--|-----------|
| <p>The second amendment was made on March 18, 2003. The third amendment was made on March 16, 2004. The fourth amendment was made on September 6, 2005. The fifth amendment was made on June 22, 2007. The sixth amendment was made on June 19, 2012. The seventh amendment was made on June 23, 2014. The eighth amendment was made on June 14, 2019. The ninth amendment was made on June 12, 2020. The tenth amendment was made on June 17, 2022. <u>The eleventh amendment was made on May 25, 2026.</u></p> | <p>The second amendment was made on March 18, 2003. The third amendment was made on March 16, 2004. The fourth amendment was made on September 6, 2005. The fifth amendment was made on June 22, 2007. The sixth amendment was made on June 19, 2012. The seventh amendment was made on June 23, 2014. The eighth amendment was made on June 14, 2019. The ninth amendment was made on June 12, 2020. The tenth amendment was made on June 17, 2022.</p> | |

Extempore Motions

III. Appendices

Appendix 1: Articles of Incorporation (Before revision)

E-Life Corporation Articles of Incorporation

May 23, 2025

Chapter I General Provisions

Article 1: This Company is incorporated in the name of 全國電子股份有限公司 in Traditional Chinese and the English name is set as E-LIFE CORPORATION in accordance with the Company Act.

Article 2: This Company shall conduct business in the following areas:

1. E601020 Electric Appliance Installation
2. E602011 Refrigeration and Air Conditioning
3. F102020 Wholesale of Edible Oil
4. F102030 Wholesale of Tobacco Products and Alcoholic Beverages
5. F102170 Wholesale of Food and Grocery
6. F104110 Wholesale of Cloths, Clothes, Shoes, Hat, Umbrella and Apparel, Clothing Accessories and Other Textile Products
7. F105050 Wholesale of Furniture, Bedclothes Kitchen Equipment and Fixtures
8. F106010 Wholesale of Ironware
9. F108031 Wholesale of Medical Devices
10. F108040 Wholesale of Cosmetics
11. F109070 Wholesale of Stationery Articles, Musical Instruments and Educational Entertainment Articles
12. F110010 Wholesale of Clocks and Watches
13. F110020 Wholesale of Spectacles
14. F111090 Wholesale of Building Materials
15. F113010 Wholesale of Machinery
16. F113020 Wholesale of Household Appliance
17. F113030 Wholesale of Precision Instruments
18. F113050 Wholesale of Computing and Business Machinery Equipment
19. F113070 Wholesale of Telecom Instruments

20. F116010 Wholesale of Photographic Equipment
21. F119010 Wholesale of Electronic Materials
22. F203010 Retail Sale of Food and Grocery
23. F203020 Retail Sale of Tobacco and Alcoholic Beverages
24. F204110 Retail sale of Cloths, Clothes, Shoes, Hat, Umbrella and Apparel, Clothing Accessories and Other Textile Products
25. F205040 Retail sale of Furniture, Bedclothes, Kitchen Equipment and Fixtures
26. F206010 Retail Sale of Ironware
27. F208011 Retail Sale of Traditional Chinese Medicine
28. F208021 Retail Sale of Western Pharmaceutical
29. F208031 Retail Sale of Medical Equipment
30. F208040 Retail Sale of Cosmetics
31. F208050 Retail Over-the-counter drugs class B
32. F209060 Retail sale of Stationery Articles, Musical Instruments and Educational Entertainment Articles
33. F210010 Retail Sale of Watches and Clocks
34. F210020 Retail Sale of Spectacles
35. F211010 Retail Sale of Building Materials
36. F213010 Retail Sale of Household Appliance
37. F213030 Retail sale of Computing and Business Machinery Equipment
38. F213040 Retail Sale of Precision Instruments
39. F213060 Retail Sale of Telecom Instruments
40. F213080 Retail Sale of Machinery and Equipment
41. F216010 Retail Sale of Photographic Equipment
42. F219010 Retail Sale of Electronic Materials
43. F301020 Supermarkets
44. F399010 Convenience Stores
45. F399040 Retail Business Without Shop
46. G801010 Warehousing and Storage
47. I103060 Management Consulting Services
48. I401010 General Advertising Services
49. IZ06010 Cargoes Packaging
50. J303010 Magazine and Periodical Publication
51. J304010 Book Publishers
52. J305010 Audio Tape and Record Publishers
53. J701090 Video Tape Programs Broadcasting Business
54. JD01010 Industry and Commerce Credit Bureau Services
55. JZ99030 Photographic Studios

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

Article 3: This Company be a shareholder with limited liability of other companies. The limit of investment not exceeding 40% of the company's paid-in capital as stated in Article 13 of the Company Act will not apply.

Article 4: This Company may provide endorsements and guarantees externally.

Article 5: This Company is headquartered in New Taipei City and may set up branches at home and abroad with the approval through resolution by the board of directors (BOD).

Chapter II Shares

Article 6: The total authorized capital of this Company is New Taiwan Dollar One Billion and Four Hundred Million (NTD1.4 billion) divided into One Hundred and Forty Million (140 million) shares with a par value at New Taiwan Dollar Ten (NTD10) each. The BOD is authorized to issue un-issued shares in a series of issuance. The BOD is also authorized to buy back the Company's shares, if any.

Article 7: Shares of this Company shall be issued in registered stocks. The issuance of shares without printing share certificate(s) shall be implemented in accordance with the relevant laws and regulations of the competent authorities. This Company may issue shares without printing share certificate(s). However, registration shall be made to centralized securities depository enterprises.

Article 8: A shareholder of a company applying for shareholder services or exercising other related rights in writing shall use the specimen chop in the written application.

Article 9: The transfer, succession, transfer as a gift, creation of pledge, report of loss, extinguishment or other affairs of shares by shareholders shall be proceed with according to the Company Act and related laws and regulations.

Article 10: Registration for transfer of shares shall be suspended sixty (60) days prior to the date of the annual general meeting of shareholders, thirty (30) days prior to the date of an special meeting of shareholders or within five (5) days prior to the date on which dividend, bonus, or any other benefit is scheduled to be paid by this Company.

Chapter III Meetings of Shareholders

- Article 11: The chairperson of the Company shall chair the meetings of shareholders. If the chairperson is absent or cannot exercise its authority for some reason, the vice chairperson shall chair the meetings of shareholders. If there is no vice chairperson or the chairperson is absent or cannot exercise its authority for some reason, the chairperson may designate a director to chair such meetings. If no director is designated by the chairperson, directors should elect a director to chair the meetings.
- Article 12: Meetings of shareholders include the annual general meeting of shareholders (AGM) and the extraordinary general meeting of shareholders (EGM). The former shall be convened by the Board by law once a year within six months after the end of each accounting year; and the latter shall be convened by law where necessary. Both AGM and EGM may be held by videoconferencing or any means as announced by the central competent authorities.
- Article 13: A meeting notice indicating the date, place, and purpose of the meeting shall be sent to all shareholders at least thirty (30) days prior to the AGM and at least fifteen (15) days prior to the special meeting of shareholders.
- Article 14: A shareholder unable attend a meeting may specify the scope of authorization in and sign the power of attorney prepared by this Company to designate a proxy to represent it at the meeting. The designation of proxy shall be subject to the Company Act and related laws and regulations.
- Article 15: Unless otherwise limited or restricted from voting under the Company Act, a shareholder of this Company is entitled to one vote for each share held.
- Article 16: Shareholders holding over one percent of the total number of shares issued by this Company may make a proposal at the AGM in writing. The one proposal for one shareholder shall apply. All other proposals will not be accepted at the AGM.
- Article 17: Unless otherwise required by related laws and regulations, resolutions of the AGM shall be made by over one-half of shareholders attending an AGM attended by shareholders representing over one-half of the authorized number of shares. However, resolutions on the following matters shall be made by over one-half of shareholders attending the AGM attended by shareholders in person or their proxies representing over two-third of the authorized number of shares.
- I. Acquisition or merger with other domestic or foreign enterprises.
 - II. Dissolution or liquidation and spin-off.
- Article 18: Resolutions made in the AGM shall be taken in the minutes signed by or stamped by the chairperson of the meeting. The AGM minutes shall be distributed to each shareholder

within twenty (20) days after the meeting. The minutes may be distributed by means of an announcement.

Chapter IV Board of Directors and Audit Committee

Article 19: This Company shall have seven to eleven authorized directors, each enjoys a term of three years. The candidate nomination system is adopted. Directors shall be elected by the meeting of shareholders among competent shareholders, and each is eligible for a second term, including no less than three independent directors accounting for no less than one-fifth of the total number of directors. The total amount of registered shares held by all directors shall be no less than of the specific portion of the total issued shares prescribed by the competent authorities.

The term, expertise and qualifications, stake, limitations on concurrent posts, nomination and election methods, and other matters required for compliance shall be subject to the related regulations of the competent authorities.

Article 20: Directors of this Company shall form the BOD. A chairperson shall be elected among the directors by over one-half of directors attending in a board meeting attended by over two-thirds of all directors; a vice chairperson shall be elected in the same manner. The Chairperson is the chair of shareholders' meetings and board meetings, and represents the Company externally. If the chairperson is absent or cannot exercise his/her authority for any reason, the vice-chairperson shall be his/her deputy. If there is no vice-chairperson or the vice chairperson is absent or cannot exercise his/her authority for any reason, the chairperson may designate a director as the deputy.

Article 21: A board meeting shall be convened by the chairperson, except for the first meeting of a newly elected board which may be convened by the director with votes representing the largest portion of voting rights. A meeting notice indicating the purpose of the meeting shall be sent to all directors within seven days before the meeting, except for an extraordinary board meeting which can be convened as necessary. A board meeting notice may be delivered by mail, email, or fax. Article 208 of the Company Act shall apply to the proxy of the chairperson absent from or unable to exercise its authority at the board meeting.

Article 22: When there is a shortage of one-third of directors or all independent directors are dismissed, the Board shall immediately convene an EGM within 60 days to re-elect these roles. If the minimum number of independent directors in these Articles is not reached after an independent director is dismissed for some reasons, a re-election shall be held in the nearest AGM. The term of the re-elected independent director shall be the remaining

term of the previous independent director.

Article 23: The term of a director will be extended until the new director inaugurates the office when an election is prevented at the expiration of the term.

Article 24: This Company may purchase liability insurance for directors during their terms.

Article 25: The duties of the BOD are as follows:

- I. Review and supervision of the business plan.
- II. Drafting the distribution of earnings or compensation for losses.
- III. Drafting the increase or reduction of capital.
- IV. Review and approval of important contracts.
- V. Appointment and dismissal of presidents and vice presidents.
- VI. Establishment and withdrawal of branches.
- VII. Approval of budgets and review of final accounts.
- VIII. Approval of the procurement and disposition of important assets and the reinvestment in other business or transfer of shares of the investees.
- IX. Drafting and discussion of the articles of incorporation.
- X. Other duties by law or assigned by the meeting of shareholders.

Article 26: This Company forms an audit committee in accordance with Article 14-4 of the Securities and Exchange Act with all independent directors. The qualifications, number, term, authority, rules of procedure, and other matters required for compliance of the audit committee shall be subject to the related regulations of the competent authorities of securities. In addition, the duties originally assigned to supervisors as specified in the Company Act, Securities and Exchange Act, and relevant laws and regulations shall be exercised by members of the audit committee since committee establishment. The BOD may establish other functional committees with the articles of organization established by the BOD.

Article 27: Unless otherwise required by the Company Act, board resolutions shall be implemented with the approval of over one-half of directors attending a board meeting attended by over one-half of all directors. A director unable to attend a board meeting in person may be represented by other directors on the one-for-one basis.

Article 28: Discussions made in the board meeting shall be taken in the minutes signed by or stamped by the chairperson of the meeting. The board meeting minutes shall be distributed to each director within twenty (20) days after the meeting.

Article 29: The Board is authorized to remunerate directors of this Company at the standard of other companies in the same industry.

Chapter V Officers

Article 30: This Company may hire one president and one to three vice presidents. Their appointment and dismissal shall be subject to Article 29 of the Company Act.

Article 31: The president shall conduct the Company's business according to the board resolutions.

Chapter VI Accounting

Article 32: The accounting year of this Company begins from January 1 and ends on December 31 of each year. This Company shall implement final accounting at the end of each accounting year.

Article 33: At the end of each accounting year, the Board shall prepare the following reports and statements and submit them to the AGM for ratification.

- I. the business report;
- II. the financial statements; and
- III. Proposal for earnings distribution or compensation for losses.

Article 34: If there is profit in the year, based on the profit before deducting the reward for employees and directors from the income before tax, the Company shall appropriate 5-8% as the employees' remuneration, of which no less than 5% shall be distributed to the non-executive employees; and maximum 2% as the directors' remuneration. However, the company's accumulated losses shall have been covered. Recipients entitled to receive shares or cash distributed as employee remunerations include employees of associates meeting certain requirements.

Article 35: If there is profit in the year after final accounting, this Company shall first pay the taxes and compensate for past losses; then appropriate 10% as legal reserve, except when the amount of legal reserve has reached the amount of total assets; and then appropriate special reserve by law or according to the regulations of the competent authorities. If there is still profit, the Board shall draw up a proposal for distribution in combination with the beginning undistributed retained earnings and submit it to the AGM for approval through a resolution before distribution. If the purpose of the special reserve has been achieved or extinguished and the special reserve has been revolved and combined with "undistributed retained earnings," the distribution of such earnings shall be subject to the Articles of Incorporation.

If the said earnings are distributed in cash, the Board is authorized to implement the

distribution by resolution made by over one-half of directors attending a board meeting attended by two-thirds of all directors and reported to the meeting of shareholders.

Article 36: This Company's dividend policy is established in consideration of factors including the Company's capital demand, financial structure, and future development plans, as well as the principle to maintain the interests of shareholders, balance dividends, and do long-term planning for the Company's finance. Each year the Board draws up the proposal for earnings distribution to appropriate no less than 60% of the accumulated distributable earnings as shareholder dividends to be distributed with the resolution of the meeting of shareholders. Additionally, the distribution of cash dividends shall be no less than 50% of the total amount of dividends distributed in the year, except when there are material capital expenditures or demands for operating capital that adjustment is allowed.

Chapter VII Addenda

Article 37: Matters not provided herein shall be subject to the Company Act and the relevant laws and regulations.

Article 38: The articles of organization and rules for implementation shall be established individually.

Article 39: These Articles of Incorporation were established on November 26, 1985.

The first amendment was made on December 31, 1985.

The second amendment was made on May 19, 1988.

The third amendment was made on September 1, 1989.

The fourth amendment was made on July 14, 1990.

The fifth amendment was made on September 3, 1991.

The sixth amendment was made on April 23, 1995.

The seventh amendment was made on May 20, 1995.

The eighth amendment was made on September 11, 1995.

The ninth amendment was made on December 20, 1995.

The tenth amendment was made on April 3, 1997.

The eleventh amendment was made on June 18, 1997.

The twelfth amendment was made on July 23, 1997.

The thirteenth amendment was made on December 1, 1997.

The fourteenth amendment was made on April 1, 1998.

The fifteenth amendment was made on June 20, 1998.

The sixteenth amendment was made on August 26, 1998.

The seventeenth amendment was made on June 10, 1999.

The eighteenth amendment was made on June 20, 2000.
The nineteenth amendment was made on June 28, 2002.
The twentieth amendment was made on June 9, 2003.
The twenty-first amendment was made on June 4, 2004.
The twenty-second amendment was made on September 6, 2005.
The twenty-third amendment was made on June 20, 2006.
The twenty-fourth amendment was made on June 22, 2007.
The twenty-fifth amendment was made on June 14, 2010.
The twenty-sixth amendment was made on June 19, 2012.
The twenty-seventh amendment was made on May 18, 2016.
The twenty-eighth amendment was made on June 14, 2019.
The twenty-ninth amendment was made on June 12, 2020.
The twenty-ninth amendment was made on July 6, 2021.
The thirty-first amendment was made on June 17, 2022.
The thirty-second amendment was made on May 31, 2023.
The thirty- third amendment was made on May 23, 2025.

Appendix 2: Procedures for Acquisition and Disposal of Assets

E-Life Corporation

Procedures for Acquisition and Disposal of Assets

June 17, 2022

Article 1: Purpose

These Procedures are established to protect investments and enforce information disclosure.

Article 2: Legal Basis

These Procedures are established in accordance with Article 36-1 of the Securities and Exchange Act (hereinafter called the “Act”) and the related provisions of the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” promulgated by the Financial Supervisory Commission, Executive Yuan.

Article 3: Scope of Assets

- I. Marketable securities: Including stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities and asset-backed securities.
- II. Property (including land, houses and buildings, investment property, and construction enterprise inventory) and equipment.
- III. Memberships.
- IV. Intangible assets: Including patents, copyrights, trademarks, franchise rights and other intangible assets.
- V. Right-of-use assets.
- VI. Claims of financial institutions (including receivables, bills purchased and discounted, loans and overdue receivables).
- VII. Derivatives.
- VIII. Assets acquired or disposed of in connection with mergers, demergers, acquisitions or transfer of shares in accordance with law.
- IX. Other major assets.

Article 4: Terms and Definitions

- I. Derivatives: Forward contracts, options contracts, futures contracts, leverage contracts or swap contracts, whose value is derived from a specified interest rate, financial

instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.

- II. Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law: Refers to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter "transfer of shares") under Article 156-3 of the Company Act.
- III. Related party or subsidiary: As defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
- IV. Professional appraiser: Refers to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.
- V. Date of occurrence: Refers to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of resolutions made by the board of directors, or other date that can confirm the counterpart and monetary amount of the transaction, whichever date is earlier; provided for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.
- VI. Mainland China area investment: Refers to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.
- VII. Investment professional: Refers to financial holding companies, banks, insurance companies, bill finance companies, trust enterprises, securities firms operating proprietary trading or underwriting business, futures commission merchants operating proprietary trading business, securities investment trust enterprises, securities investment consulting enterprises and fund management companies, that are lawfully incorporated and are regulated by the competent financial authorities of the jurisdiction where they are located.
- VIII. Securities exchange: "Domestic securities exchange" refers to the Taiwan Stock Exchange Corporation; "foreign securities exchange" refers to any organized securities exchange market that is regulated by the competent securities authorities of the jurisdiction where it is located.

- IX. Over-the-counter venue (hereinafter referred to as "OTC venue", "OTC"): "Domestic OTC venue" refers to a venue for OTC trading provided by a securities firm in accordance with the Regulations Governing Securities Trading on the Taipei Exchange; "foreign OTC venue" refers to a venue at a financial institution that is regulated by the foreign competent authority and that is permitted to conduct securities business.
- X. The term "within one year" refers to the year before the date of occurrence of the current transaction, excluding the announced section.
- XI. The term "latest financial statements" refers to the financial statements certified or audited by a CPA disclosed by law before the acquisition or disposition of assets.

Article 5: Limits on investment in non-business-use property and the right-of-use assets thereof and marketable securities. The limits for this Company and individual subsidiaries to acquire the said assets are as follow:

- I. The total limit for acquiring non-business-use property and the right-of-use assets thereof shall not exceed 30% of the net worth.
- II. The total limit on investment in marketable securities shall not exceed 150% of the net worth.
- III. The limit on investment in individual marketable securities shall not exceed 20% of the net worth.

Article 6: Professional appraisers and their officers, CPAs, attorneys, and securities underwriters that provide public companies with appraisal reports, CPA's opinions, attorney's opinions, or underwriter's opinions shall meet the following requirements:

- I. May not have previously received a final and non-appealable sentence to imprisonment for 1 year or longer for a violation of the Securities and Exchange Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or for fraud, breach of trust, embezzlement, forgery of documents or occupational crime. However, this provision does not apply if 3 years have already passed since completion of service of the sentence, since expiration of the period of a suspended sentence, or since a pardon was received.
- II. May not be a related party or *de facto* related party of any party to the transaction.
- III. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or *de facto* related parties to each other.

Article 7: Procedures for acquiring or disposing property, equipment, or the right-of-use assets thereof

- I. Evaluation and operating procedures

The fixed asset cycle procedures of the Company's internal control system shall apply to the company's acquisition or disposition of property, equipment, or the right-of-use assets thereof.

I. Procedures for determining trading terms and authorizing limits.

- (I) The trading terms and transaction price for the acquisition or disposal of property shall be determined with reference to the assessed present value and assessed value of the property and the actual transaction price of nearby property. Results shall be submitted to the president and chairperson in an analysis report. Property with a transaction price exceeding NT\$1 million shall be consented to by the audit committee and submitted to the Board for approval prior to implementation.
- (II) Equipment shall be acquired or disposed by means of enquiry, price comparison, price negotiation, or tendering and approved with respect to the division of authorization. Equipment with a transaction price exceeding NT\$10 million shall be approved by the chairperson, transaction prices NT\$20 million shall be submitted to the audit committee for consent and to the Board for approval prior to implementation
- (III) The price for acquiring the right-of-use (ROU) assets of property and equipment in the preceding two sub-paragraphs exceeding NT\$100 million shall be submitted to the audit committee for consent and to the Board for approval prior to implementation.

II. Implementation unit.

When acquiring or disposing property, equipment, or the right-of-use assets thereof, after acquiring approval according to the said procedures, the user department and management department can proceed with the acquisition or disposition.

III. Valuation report of property, equipment or the right-of-use assets thereof

When price for acquiring or disposing of property, equipment, or the right-of-use assets thereof reaches 20% of the Company's paid-in capital or NT\$300 million, a valuation report issued by a professional appraiser shall be acquired prior to the date of transaction; except for transactions with a domestic government entity, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing equipment or the right-of-use assets thereof held for business use. In addition, the Company shall comply with the following provisions.

- (I) If a limited price, specified price or special price is required for the reference of transaction price for special reasons, the transaction shall first be submitted to the BOD for resolutions, and the same shall apply after each time of change in the trading terms.
- (II) If the transaction price is above NT\$1 billion, valuation by two or more professional appraisers is required.
- (III) If any one of the following circumstances applies to the professional appraiser's valuation results, except when the assessed value of the target asset for acquisition is

higher than the transaction price, or the assessed value of the target asset for disposal of all appraisers is lower than the transaction price, a certified public accountant shall be engaged to express specific opinions regarding the fairness of prices.

1. The difference between the assessed value and the transaction price is over 20 percent of the transaction price.

2. The difference in assessed value between two or more professional appraisers is over 10 percent of the transaction price.

(IV) Appraisers shall issue a valuation report within three months after the contract effective date. However, if the report applies to the assessed present value of the same period and within six months of its validity, an opinion may still be issued by the original professional appraiser.

(V) If the Company acquires or disposes of assets through the court auction procedure, the evidentiary documentation issued by the court may substitute for the appraisal report or CPA opinion.

Article 8: Procedures of Acquisition or Disposition of Marketable Securities

I. Evaluation and operating procedures

The buying and selling of marketable securities shall be subject to the investment cycle of the company's internal control system.

II. Procedures for determining trading terms and authorizing limits.

(I) When trading securities in the centralized securities market or securities companies, the responsible unit shall make judgment with respect to the Company's capital status and market information and submit the results to the chairperson for approval. Transactions with an amount over NT\$50 million shall be submitted to the audit committee for consent and to the Board for approval prior to implementation.

(II) When trading securities not in the centralized securities market or securities companies, the responsible unit shall acquire the latest CPA-certified or CPA-audited financial statements of the target companies before the date of occurrence for the reference of evaluating the transaction price, assessing its net value per share, profitability and future development potential. Transactions with an amount over NT\$1 million shall be submitted to the audit committee for consent and to the Board for approval prior to implementation.

(III) When trading government bonds or domestic bond funds on a short-term basis, the responsible unit shall make judgment with respect to the Company's capital status and market information and submit the results to the chairperson for approval. Buying with a total amount of NT\$200 million or above or selling with an amount

totaling NT\$300 million or above shall be submitted to the audit committee for consent and to the Board for approval prior to implementation.

III. Implementation unit

Investments in marketable securities shall be approved according to the above division of authorization and implemented by the financial-accounting unit.

IV. Acquisition of expert opinions

- (I) If the transaction price for acquiring or disposing securities is over 20% of the total amount of the Company's paid-in capital or NT\$300 million, a CPA shall be engaged to express an opinion regarding the fairness of the transaction price before the date of occurrence, except for securities with publicly quoted prices in the active market, or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).
- (II) If the Company acquires or disposes assets through the court auction procedure, the evidentiary documentation issued by the court may substitute the appraisal report or CPA opinion.

Article 9: Procedures for Handling Related Party Transaction

- I. When acquiring property or the right-of-use assets thereof through purchase or exchange from a related party, apart from proceeding with the transaction according to Article 7 of these Procedures, this Company shall make resolutions and assess the trading terms according to the following regulations. If the transaction price reaches 10% of the amount of the Company's total assets, the valuation report from a professional appraiser or CPA opinions shall be acquired.

The transaction price referred to in the preceding paragraph shall be calculated in accordance with Article 11.

In addition, when judging whether or not the counterpart is a related party, apart from the legal formalities, the substantial relationship shall be considered.

- II. Evaluation and operating procedures

Except for trading domestic government bonds and repurchase (RP)/reserve repurchase (RS) securities, subscribing or redeeming domestic money market funds (MMFs), when acquiring or disposing property or the right-of-use assets thereof with a related party or acquiring or disposing assets other than property or the right-of-use assets thereof with a related party at a transaction price up to 20% of the total amount of the Company's paid-in capital, 10% of the total amount of the Company's total assets, or over NT\$300 million, this Company shall submit the following data to audit committee for consent and to the Board for approval prior to concluding the transaction agreement and making the payment:

- (I) The purpose, necessity and anticipated benefit of the acquisition or disposal of

assets.

- (II) The reason for choosing the related party as a trading counterpart.
- (III) With respect to the acquisition of property or the right-to-use assets thereof from a related party, the fairness of the default transaction terms shall be assessed in accordance with Paragraph 3, Sub-paragraphs 1 and 4 of this article.
- (IV) The date and price at which the related party originally acquired the property, the original trading counterpart, and that trading counterpart's relationship to the company and the related party.
- (V) Monthly cash flow forecasts for the year commencing from the anticipated month of contract execution, and evaluation of the necessity of the transaction and fairness of fund utilization.
- (VI) An appraisal report from a professional appraiser or a CPA's opinion acquired in compliance with the foregoing article.
- (VII) Restrictive covenants and other important stipulations associated with the transaction.

When engaging in the following transactions between this Company and the parent company, between this Company and subsidiaries, or between subsidiaries wholly owned (by share or by total capital) by this Company, either directly or indirectly, the BOD may authorize the chairperson to directly proceed with the transaction within a certain limit and report to the BOD for ratification at the next board meeting.

- (I) Acquisition or disposal of equipment or right-of-use assets thereof held for business use.
- (II) Acquisition or disposal of real property right-of-use assets held for business use.

III. Assessment of the Fairness of Transaction Cost

- (I) When acquiring property of the right-of-use assets thereof from a related party, the Company shall assess the fairness of the transaction cost by appraising:
 - 1. The cost including the transaction price and necessary interest on funding of the related party and the buyer's cost. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
 - 2. The total value appraised by the lending financial institution where a related party has mortgaged the real property to a financial institution, provided that the actual cumulative amount lent by the financial institution shall be above 70% of the appraised total value and the period of lending is over one year. However, this shall not apply where the financial institution is a related party of one of the transaction counterparts.

- (II) If both the land and premises of the same subject matter are purchased or leased in the same transaction, the transaction cost of the land and the premises can be appraised individually in accordance with either means in the foregoing paragraph
- (III) When acquiring property or the right-of-use assets thereof from a related party, after appraising the cost in accordance with Paragraph 3, Sub-paragraphs 1 and 2 of this Article, the Company shall consult a CPA to review and express a specific opinion on the appraisal results.
- (IV) If the transaction price of the property or the right-of-use assets thereof acquired from a related party is higher than the cost appraised in accordance with Paragraph 3, Sub-paragraphs 1 and 2 of this Article, the Company shall proceed with the transaction according to Paragraph 3, Sub-paragraph 5 of this Article. Except, under any of the following circumstances, objective evidence is provided and the opinions are issued by real property appraisers and accountants regarding the transaction rationality:
1. When acquiring undeveloped land or leased land for development, a related party shall submit proof of compliance with any one of the following conditions
 - (1) The sum of the value of undeveloped land appraised in accordance with the foregoing paragraph and the value of premises calculated in accordance with the construction cost plus reasonable construction profit of the related party exceeds the actual transaction price. The "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
 - (2) Completed transactions by unrelated parties within the previous year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of fair price discrepancies in floor or area land prices in accordance with standard property procurement or lease market practices.
 2. When acquiring property from a related party through purchase or lease, this Company shall provide evidence to prove that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the previous year. Completed transactions for neighboring or closely valued parcels of land in the foregoing paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close

in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within the previous year refers to the year foregoing the date of occurrence of the acquisition of the property or the right-of-use assets thereof.

(V) When acquiring property or the right-of-use assets thereof from a related party, if the outcomes of cost appraisal in accordance with Paragraph 3, Sub-paragraphs 1 and 2 of this Article are uniformly lower than the transaction price, this Company shall proceed with the following. After setting aside a special reserve under the preceding paragraph, this Company and a public company investing in this Company through assessment by the equity method shall not use the special reserve until the purchased or leased asset is ratified as a loss on decline in market value of the assets it purchased at a premium, or disposed, or the lease contract is terminated, or adequate compensation is made, or the status quo ante has been restored, or there is other evidence confirming that no unfairness about the transaction is found, and the competent authorities have given their consent.

1. A special reserve shall be set aside in accordance with Paragraph 1 of Article 41 of the Securities and Exchange Act against the difference between the transaction price and the appraised cost of the property or the right-of-use thereof, and may not be distributed or used for capital increase or issuance of bonus shares. A public company investing in this Company through assessment by the equity method, a special reserve called for under Paragraph 1 of Article 41 of the Securities and Exchange Act shall be set aside pro rata in a proportion consistent with the share of the Company's equity stake in the other company.
2. The independent directors who are members of the audit committee shall carry out their duties in accordance with Article 218 of the Company Act.
3. Actions taken according to items 1 and 2 of Sub-paragraph 5 of Paragraph 3 of this Article shall be reported to the meeting of shareholders, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

(VI) When any one of the following circumstances arises while acquiring property or the right-of-use assets thereof from a related party, this Company may simply conduct an appraisal according to the appraisal and operating procedures as stipulated in Paragraphs 1 and 2 of this Article, and the assessment of the fairness of transaction cost in Sub-paragraphs 1-3 of Paragraph 3 of this Article will not apply.

1. The related party acquires the property or the right-of-use assets thereof through

succession or as a gift.

2. The related party has acquired the property or the right-of-use assets thereof at least five years before execution of the transaction contract.
3. The property is acquired through signing a construction contract with the related party or engaging the related party to build property on own land or rented land.
4. The right-of-use assets for business operations are acquired through transactions between this Company and the parent company, between this Company and subsidiaries, or between subsidiaries wholly owned (by share or by total capital) by this Company, either directly or indirectly.

(VII) When acquiring property of the right-of-use assets thereof from a related party, this Company shall also proceed with according to Sub-paragraph 5 of Paragraph 3 of this Article if there is other evidence indicating that the acquisition is not an arm's length transaction.

- IV. The Company or subsidiaries engaging in transactions stated in Paragraph 1 with an amount over 10% of the Company's total assets shall submit the date stated in the same paragraph to the meeting of shareholders for approval prior to concluding the transaction agreement and making the payment, except for transactions with the parent or subsidiary or among subsidiaries.
- V. The transaction price in the preceding paragraph shall be calculated according to Paragraph 1, Sub-paragraph 5 of Article 15. The term "within one year" refers to the year before the date of occurrence of the current transaction, excluding the part approved by the Board and ratified by the meeting of shareholders.

Article 10: Procedures for Handling the Acquisition or Disposition of Membership or Intangible Assets

I. Evaluation and operating procedures

The fixed asset cycle procedures of the Company's internal control system shall apply to the company's acquisition or disposition of membership or intangible assets.

II. Procedures for determining trading terms and authorizing limits.

- (I) The trading terms and transaction price for acquisition or disposal of memberships shall be determined with reference to the fair market value. Results shall be submitted to the president and chairperson in an analysis report. Memberships with a transaction price exceeding NT\$100,000 shall be submitted to the audit committee for consent and to the Board for approval prior to implementation.
- (II) The trading terms and transaction price for the acquisition or disposal of intangible assets shall be determined with reference to the valuation report of professional appraisers or the fair market value. Results shall be submitted to the president and chairperson in an analysis report. Intangible assets with a transaction price exceeding NT\$5 million shall be submitted to the chairperson for approval, and transaction

prices exceeding NT\$10 million shall be submitted to the audit committee for consent and to the Board for approval prior to implementation.

III. Implementation unit

When acquiring or disposing of memberships or intangible assets, after acquiring approval according to the said procedures, the user department and management department can proceed with the acquisition or disposition.

IV. Appraisal reports on memberships or intangible assets from professional appraisers

(I) If the transaction price for acquiring or disposing membership is over NT\$5 million, an appraisal report from professional appraisers is required.

(II) If the transaction price for acquiring or disposing intangible assets is over NT\$100 million, an appraisal report from professional appraisers is required.

(III) If the transaction price for acquiring or disposing memberships or intangible assets is over 20% of the total amount of the Company's paid-in capital or NT\$300 million, a CPA shall be engaged to express opinion regarding the fairness of the transaction price before the date of occurrence, except for transactions with a government agency.

Article 11: The transaction prices in Articles 7, 8, and 10 shall be calculated according to Paragraph 1, Sub-paragraph 5 of Article 15. The term "within one year" refers to the year before the date of occurrence of the current transaction, excluding the part with an appraisal report from a professional appraiser or the CPA opinion acquired according to these Procedures.

Article 12: Procedures for Handling the Acquisition or Disposition of Claims of Financial Institutions
In principle, this Company does not engage in the acquisition or disposition of the claims of financial institutions. If engagement in the acquisition or disposition of the claims of financial institutions is required in the future, BOD approval will be acquired before establishing the assessment and operating procedures.

Article 13: Procedures for Handling the Acquisition or Disposal of Derivatives

I. Principles and policies of transaction

(I) Types of transactions

The derivatives trading that this Company engages in refers to the forward contracts, options contracts, futures contracts, leverage contracts or swap contracts, whose value is derived from a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index or other variables; or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. The term "forward contracts" does not include insurance contracts, performance contracts,

after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.

These Procedures shall apply to the matters related to the transaction of bond and margin trading. These procedures do not apply to the transactions of RP securities.

(II) Operating (hedging) strategies

This Company shall engage in derivatives transactions for the purpose of hedging. Products shall help hedge the operating risk of the Company's scope of business. The currencies held shall be consistent with the actual foreign currencies that the Company uses in export to leverage the Company's overall internal position (income and expenses of foreign currencies only) in order to reduce the Company's overall foreign exchange risk and the operating cost for foreign exchange. Other non-hedging transactions shall be handled with care and implemented only after submission to the audit committee for consent and to the Board for approval.

(III) Authorization / Delegation

1. Financial department

(1) Transaction staff

- A. Draw up the strategies for derivatives transactions within the Company.
- B. Transaction staff shall calculate the position and gather market information regularly to judge the trend and assess the risk and draw up operating strategies for the reference of the transaction after acquiring the approval of the management.
- C. Implement transactions according to the authorization and existing strategies.
- D. If exiting strategies are no longer applicable after a significant market change, transaction staff shall submit an assessment report at any time and draw up new strategies for the reference of transaction with the president's approval.

(2) Accounting staff

- A. Confirm transactions.
- B. Review if a transaction is conducted according to the authorization and the existing strategies.
- C. Evaluate every month and submit the evaluation report to the president.
- D. Process accounting affairs.
- E. Report and publish transactions according to the regulations of the competent authorities.

(3) Settlement staff: Implement settlement missions.

(4) Authorization of Derivatives Approval

- A. Authorization of transactions for hedging

Tables omitted

B. Non-hedging transactions for other specific purposes shall be submitted to the audit committee for consent and to the Board for approval prior to implementation.

2. Audit department

Review the fairness of the internal control of derivatives trading and check the compliance with the operating procedures of the transaction department; and analyze the transaction cycle, produce the audit report and report significant defects to the BOD.

3. Performance evaluation

(1) Transactions for hedging

A. Evaluate performance based on the profit/loss produced between the exchange rate cost in the book and the derivative transaction.

B. This Company evaluates profit/loss based on the monthly evaluation to fully capture and express the assessed risk of transactions.

C. The financial department shall provide the results of the evaluation of foreign exchange and the analysis of the foreign exchange trend and market for the reference and indicator of responsible officers.

(2) Transactions for specific purposes

Performance shall be evaluated based on the actual profit/loss produced and position reports shall be made periodically for the reference of the management.

4. Setting the total amount of contracts and the maximum amount of loss

(1) Total amount of contracts

A. Limit of transactions for hedging

The financial department shall capture the Company's overall positions to avoid transaction risk. The limit of transactions for hedging shall not exceed US\$100,000.

B. Transactions for specific purposes

Based on the forecast on market changes, the financial department shall draw up strategies according to the needs and submit such strategies to the president and chairperson for approval before implementation. The total amount of contracts of the net accumulated positions of the Company's transactions for specific purposes shall not exceed US\$10,000. Transactions in excess of this limit shall be submitted to the audit committee for consent and to the Board for approval before implementation according to the strategic instructions.

(2) Setting loss upper limit

- A. As transactions for hedging are implemented to avoid risk, no upper limit is required.
- B. After position establishment, the stop loss point shall be set for transactions contracts for specific purposes to prevent excessive losses. The stop loss point shall not exceed 5% of the amount of a transaction contract. If the loss exceeds 5% of the contract's amount, immediately report to the president and then the BOD to discuss the countermeasures.
- C. The amount of loss of individual contracts shall not exceed 5% of the contract transaction amount.

II. Risk management measures

(I) Credit risk management

While the operational risk of derivatives is prone to changes in various factors in the market, credit risk management shall be implemented as follows:

1. Counterparty: Mostly with leading financial institutions at home and abroad.
2. Product: Limited to products provided by leading financial institutions at home and abroad.
3. Amount: The unsettled transaction amount of a single counterpart shall not exceed 10% of the total authorized amount.

(II) Market risk management

Foreign exchange shall best be implemented in the markets provided by the bank. The futures market is not considered.

(III) Liquidity risk management

To ensure market liquidity, financial products with higher liquidity (*i.e.*, that can be offset at any time) shall be prioritized. The financial institutions to which transactions are trusted shall have adequate information and the ability to implement transactions in any markets at any time.

(IV) Cash flow risk management

To ensure the stability of operating capital revolution, the capital for trading derivatives shall be limited to self-owned capital. The capital demand estimated based on the cash income and expense in the next three months shall be considered before determining the operating amount.

(V) Operational risk management

1. The authorized credit limit and operating procedures shall be strictly complied and included in internal audit to prevent operational risks.
2. Undertakers of derivatives transactions shall not be the undertakers of confirmation and settlement, and vice versa.
3. Staff measuring, monitoring, and controlling risk shall come the departments different from those in the preceding subparagraph. They shall report to the

BOD or senior executive officers not responsible for making transaction or position decisions.

4. The position held for derivatives transactions shall be assessed at least once a week. Hedging-purpose transactions implemented for business needs shall be assessed at least twice a month. The assessment reports shall be submitted to senior executive officers authorized by the board of directors.

(VI) Product risk management

Internal transaction staff shall be equipped with complete and correct professional knowledge of financial products and request the bank to fully disclose risks in order to prevent risks from the unintended use of financial products.

(VII) Legal risk management

Documents signed with financial institutions shall be examined by professional staff of foreign exchange and legal affairs or the legal consult before execution, in order to prevent legal risks.

III. Internal audit system

- (I) Internal audit personnel shall periodically review the fairness of internal controls of derivatives, audit monthly the trading department's compliance with the procedures for engaging in derivatives trading, and produce an audit report. If any material violation is discovered, the audit committee shall be notified in writing.
- (II) Internal audit personnel shall report to the competent authorities the audit report and the annual audit report by the end of February of the next year. Internal audit personnel shall report the status of defect improvements to the competent authorities no later than the end of May next year.
- (III) Members of the audit committee shall also be notified of the reports stated in the preceding paragraph.

IV. Periodic assessment

- (I) The BOD shall authorize senior management personnel to regularly monitor and assess if derivatives are traded in accordance with the Company's transaction procedures and risk is within the risk-taking scope of the Company. If anomalies (e.g., the loss of some positions has exceeded the limit) are found in the market assessment report, report to the BOD immediately and take countermeasures.
- (II) The position held for derivatives transactions shall be assessed at least once a week. Hedging-purpose transactions implemented for business needs shall be assessed at least twice a week. The assessment reports shall be submitted to senior executive officers authorized by the board of directors.

V. Principles of BOD monitoring and management for derivatives transactions

- (I) The BOD shall designate senior management personnel to keep track on the monitoring and controlling of the transaction exposure of derivatives according to the following principles:
 - 1. Periodically assess the suitability of the existing risk management measures and if derivatives are traded in accordance with these Regulations and the procedures for engaging in derivatives trading.
 - 2. If anomalies are found during monitoring transactions and losses, appropriate measures shall be taken and a report immediately submitted to the BOD. If independent directors are appointed, an independent director shall be present at the board meeting to express an opinion.
- (II) Periodically assess if derivatives are traded in compliance with the established operational strategy and risk is within the risk-taking scope of the Company.
- (III) When authorizing personnel to trade derivatives according to the procedures for trading derivatives, this Company shall report to the BOD in the next board meeting.
- (IV) When trading derivatives, this Company shall establish a logbook to maintain a detailed record of the types and amounts of derivatives traded, the Board approval dates, and the matters required for careful assessment according to Sub-paragraph 2 of Paragraph 4 and Sub-paragraphs 1 and 2 of Paragraph 5 of this Article.

Article 14: Procedures for Handling the Mergers, Demergers, Acquisitions, or Transfer of Shares

I. Evaluation and operating procedures

- (I) When conducting a merger, demerger, acquisition or transfer of shares, the Company should hire a lawyer, CPA, or securities underwriter to discuss the legal procedures and anticipated timeframe and form a task force to implement them according to the legal procedures. Before convening a board meeting for resolution, the Company shall consult a CPA, legal counsel or securities underwriter to express opinion on the fairness of the share exchange ratio, acquisition price or distribution of cash or other property to shareholders and submit the opinion to the BOD for discussions and approval.
- (II) This Company shall prepare a public report to shareholders specifying the important contractual contents and terms relevant to the merger, demerger or acquisition before holding a meeting of shareholders and include the expert opinion referred to in Paragraph 1, Sub-paragraph 1 of this article in the meeting notice for shareholders for the reference of approval of the merger, demerger or acquisition. Provided, where a provision of another act exempts a company from convening a shareholders meeting to approve the merger, demerger or acquisition, this restriction shall not apply. In addition, if the AGM of any one of the companies participating in a

merger, demerger, or acquisition fails to convene or pass a resolution due to the lack of a quorum, insufficient votes or other legal restrictions, or the proposal is rejected by the general meeting of shareholders, the companies participating in the merger, demerger or acquisition shall immediately explain to the public the reason(s), the follow-up measures and the scheduled date of the next AGM.

II. Other cautions

(I) Board meeting dates: Unless otherwise specified by other laws or for special reasons that have been reported to and approved by the competent authorities, the Company shall convene a board meeting and a meeting of shareholders on the same day to make a resolution over matters relevant to the merger, demerger, or acquisition. A company participating in a transfer of shares shall call a board meeting on the day, unless otherwise stated by others or the competent authorities are notified in advance of the special factors and grants consent.

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

1. Basic data of personnel: Including all persons participating in a merger, demerger, acquisition or transfer of shares prior to the disclosure of information and their job titles, names, and citizen ID numbers (or passport numbers for aliens).
2. Important dates: Including the date of execution of any letters of intent or memoranda of understanding; the date of appointment with financial advisors or legal consultants; the date of contract execution; and the date of the board meeting.
3. Important documents and meeting minutes: Including the plan of a merger, demerger, acquisition, or transfer of shares, any letters of intent or memoranda of understanding, important contracts, and the minutes of board meetings.

Listed companies or companies whose stocks are traded at securities companies participating in a merger, demerger, acquisition, or transfer shall report the data stated in Sub-paragraphs 1 and 2 of the preceding paragraph to the competent authorities for recordation over the internet-based information systems in the designated format within two days after the day of approval by the Board.

Listed companies or companies whose stocks are traded at securities companies shall sign an agreement with non-listed companies or companies whose stocks are not traded at securities companies participating in a merger, demerger, acquisition, or transfer and proceed with transactions in accordance with Paragraphs 2 and 3 of Article 15.

- (II) NDA: Every person participating in or acknowledging the plan of a merger, demerger, acquisition, or transfer of shares shall sign a non-disclosure agreement (NDA) and shall neither disclose the contents of the plan nor trade any stocks or other equity-based securities of any companies related to the plan of a merger, demerger, acquisition or transfer of shares in their own name or in the name of other persons prior to the public disclosure of information.
- (III) Principles for setting or altering the share exchange ratio or acquisition price: before convening a board meeting for resolution, companies participating in a merger, demerger, acquisition or transfer of shares project shall consult a CPA, legal counsel, or securities underwriter to express opinion on the fairness of the share exchange ratio, acquisition price or distribution of cash or other property to shareholders and report the opinion to the BOD. This Company shall not arbitrarily alter the share exchange ratio or acquisition price, except when the terms of alteration are specified in the contract and disclosed to the public. Circumstances for alteration of share exchange ratio or acquisition price:
1. Issuance of common stock for cash, convertible corporate bonds, bonus shares, corporate bonds with warrants, preferred shares with warrants, stock warrants or other equity-based securities
 2. An action, such as a disposal of major corporate assets, that affects the Company's financial operations.
 3. An event, such as a major disaster or major change in technology, that affects shareholder equity or share price.
 4. An adjustment where any one of the companies participating in a merger, demerger, acquisition or transfer of shares buys back treasury stock by law.
 5. An increase or decrease in the number of entities or companies participating in a merger, demerger, acquisition or transfer of shares.
 6. Other terms/conditions that can be altered as specified in the contract and that have been publicly disclosed.
- (IV) Required contents of a contract: in addition to the contents specified in Article 317-1 of the Company Act and Article 22 of the Business Mergers and Acquisitions Act, a contract for merger, demerger, acquisition or transfer of shares shall include the following contents:
1. Handling of breach of contract.
 2. Principles for handling equity-based securities previously issued or treasury stock previously bought back by a participant that will be extinguished after a merger or demerger.

3. The quantity of treasury stocks that participants permitted to buy back by law after the base date of calculation of the share exchange ratio and the principles for handling thereof.
 4. The way(s) for handling changes in the number of participating entities or companies.
 5. Preliminary schedule for plan execution and the anticipated date of completion.
 6. The procedures, including the scheduled date, for convening a general meeting of shareholders by law where the plan is overdue.
- (V) Changes in the number of companies participating in a merger, demerger, acquisition, or transfer of shares: If a participant wishes to conduct a merger, demerger, acquisition or transfer of shares with another company after publicly disclosing a merger, demerger, acquisition, or transfer of shares with this Company, all participants shall run again all procedures or legal actions that have been completed for the previous merger, demerger, acquisition, or transfer of shares; except for a reduction of the number of participants that has been resolved and authorized the board of directors to change the authority by the general meeting of shareholders that participants may be exempted from calling another general meeting of shareholders to resolve on the merger, demerger, acquisition, or transfer of shares again.
- (VI) This Company shall sign an agreement with non-listed companies participating in a merger, demerger, acquisition, or transfer and proceed with transactions in accordance with Sub-paragraph 1: board meeting dates, Sub-paragraph 2: advance non-disclosure agreement, and Sub-paragraph 5: changes in the number of companies participating in the merger, demerger, acquisition, or transfer of Paragraph 2.

Article 15: Public Disclosure of Information

I. Items required for disclosure and criteria of disclosure

- (I) Acquiring or disposing property or the right-of-use assets thereof from related parties, or acquiring or disposing assets other than property or the right-of-use assets thereof with related parties at a transaction amount up to 20% of this Company's paid-in capital, up to 10% of the total assets, or over NT\$300 million, except for trading bonds and RP/RS securities, subscribing or redeeming domestic MMFs.
- (II) Conducting mergers, demergers, acquisitions or transfers of shares
- (III) The complete procedure for handling derivatives trading reaching the stop loss point or the upper limit of loss of individual contracts.
- (IV) Asset transactions, obligations disposed by financial institutions or investments in mainland China other than that mentioned in the foregoing three sub-paragraphs at

an amount up to 20% of the Company's paid-in capital or over NT\$300 million, except for the following circumstances:

1. Trading domestic government bonds or overseas government bonds with credit ratings not lower than Taiwan's sovereign rating.
 2. Securities traded in stock exchanges or securities companies for professional investment, or overseas government bonds or ordinary corporate bonds issued for fund-raising and general bank Debentures that do not involve shareholding rights (excluding subordinated bank debentures) subscribed from a primary market, or subscription or buyback of securities investment trust funds or futures trust funds, or subscription or redemption of exchange traded notes, or securities subscribed by regulation by securities companies for underwriting needs.
 3. Trading RP/RS securities, subscribing or redeeming domestic MMFs.
 4. Acquiring or disposing property for business operations with counterparts who are not a related party at an amount under NT\$500 million.
 5. Acquiring or disposing property for construction with counterparts who are not a related party of public construction companies at an amount under NT\$500 million, with a paid-in capital over NT\$10 billion, disposing self-construction projects of property with counterparts who are not a related party of public construction companies at an amount under NT\$1 billion.
 6. Acquiring property through outsourcing construction projects on own property, outsourcing construction projects on leased property, or joint construction at a planned investment amount under NT\$500 million.
- (V) The transaction price of the above is calculated as follows. The term "within one year" refers to the year before the date of occurrence of the current transaction, excluding the section(s) with an appraisal report from a professional appraiser or the CPA opinion acquired according to these Procedures.
1. The amount of individual transactions.
 2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterpart within one year.
 3. The cumulative transaction amount of property acquisitions and disposals (cumulative acquisitions and disposals, respectively) under the same development project within one year.
 4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within one year.

II. Time-limit of Disclosure and Reporting

When acquiring or disposing assets required for disclosure according to Paragraph 1 of this article and the transaction price reached the reporting threshold, information shall be disclosed and reported within two days from the date of occurrence.

III. Procedures of Disclosures

- (I) This Company shall disclose information on the website designated by the competent authorities.
- (II) Each month, the Company shall report in the required format the status of derivatives trading by the end of the previous month of this Company and overseas subsidiaries on the website designated by the competent authorities before the 10th of each month.
- (III) When there are errors or omissions required for corrections or supplementations in the information for disclosure, this Company shall report and disclose all information again after corrections or supplementations.
- (IV) Unless otherwise specified in other laws, when acquiring or disposing assets, this Company shall retain for at least five years all relevant contracts; minutes of meetings; log books; appraisal reports; and the opinion expressed by the CPA, legal counsel, and securities underwriter.
- (V) After publishing/reporting a transaction as specified above, this Company shall publish/report relevant information on the website designated by competent authorities within two days after occurrence under any one of the following circumstances
 1. Alteration, termination, or rescission of signed contracts relating to the transaction.
 2. A merger, demerger, acquisition or transfer of share is not completed as scheduled.
 3. Change in the published information.

Article 16: Subsidiaries of this Company shall proceed with the following:

- I. Subsidiaries shall establish the “Procedures for Acquisition and Disposition of Assets” according to the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies.” After the procedures are approved by their BOD, they shall submit them to the AGM of this Company and subsidiaries. The same shall apply to the amendments made to these procedures.
- II. Subsidiaries shall acquire or dispose assets according to the regulations of this Company.
- III. If a subsidiary is not a public company and acquires or disposes required for public disclosure according to Article 31 of the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies,” the parent company should disclose such information for the subsidiary.
- IV. The requirements relating to the paid-in capital or total assets in the disclosure criteria of subsidiaries shall be subject to that of the parent (this) company.

Article 17: The 10% of the total assets requirement in these Procedures shall be subject to the total assets disclosed in the most recent consolidated or individual financial statements prepared according to the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 18: Penalty

Employees engaging in the acquisition and disposition of assets breaching these Procedures shall be referred to personnel evaluation according to the personnel management regulations and employee handbook of this Company and punished according to the severity of offence.

Article 19: Implementation and Amendment

The Company's "Procedures for Acquisition or Disposal of Assets" shall be consented to by over one-half of all audit committee members and submitted to the Board for resolution. The same shall apply to the amendments thereto.

When referring the "Procedures for Acquisition or Disposal of Assets" to board discussion, the opinion of individual independent directors shall be fully considered, and the objection or reservation expressed by independent directors shall be maintained in the minutes of board meetings.

The establishment of or amendment to the "Procedures for Acquisition or Disposal of Assets" shall be consented to by over one-half of all audit committee members and submitted to the Board for resolution.

If the approval of one-half or more of all audit committee members as required in the preceding paragraph is not obtained, the Operational Procedures 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.

The terms "all audit committee members" in paragraph 4 and "all directors" in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

Article 20: Addendum Matters not provided for herein shall be subject to related laws and regulations.

Article 21: These Procedures were established on September 23, 1998. The first amendment was made on November 24, 1999. The second amendment was made on March 18, 2003. The third amendment was made on March 16, 2004. The fourth amendment was made on September 6, 2005. The fifth amendment was made on June 22, 2007. The sixth amendment was made on June 19, 2012. The seventh amendment was made on June 23, 2014. The eighth

amendment was made on June 14, 2019. The ninth amendment was made on June 12, 2020. The tenth amendment was made on June 17, 2022.

Appendix 3: Rules of Procedures for the Meeting of Shareholders

E-Life Corporation

Rules of Procedures for the Meeting of Shareholders

June 17, 2022

- Article 1: Unless otherwise specified by other law or the Article of Incorporation, this Company shall hold meetings of shareholders in accordance with these Rules of Procedures for Meetings of Shareholders.
- Article 2: This Company shall prepare an attendance register for shareholders to sign, or shareholders may hand in a sign-in card in place of signing on the attendance register. Acceptance of shareholder attendance registration will begin 30 minutes before meeting commencement.
- Shareholders and their proxies (collectively called "shareholders") shall attend shareholders' meetings with the attendance card, sign-in card, or other certificates of attendance. Solicitors soliciting proxy forms shall also bring their identification documents for verification.
- Article 3: The presence of shareholders in a meeting of shareholders and their voting rights shall be calculated in accordance with the number of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance register and sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.
- Article 4: The venue for a meeting of shareholders shall be the premises of this Company, or a place readily accessible to shareholders and suitable for a meeting of shareholders. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.
- Article 5: If a meeting of shareholders 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 its powers as a chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors

shall select from among themselves one person to serve as chair. When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one holding that position for six or more months and understanding the Company's financial and business conditions. The same applies if the chairperson is a representative of a corporate director.

A meeting of shareholders convened not by the board of directors but a person with the power to convene shall be chaired by this person. If there are two or more persons with the power to convene a meeting of shareholders, they shall elect one chairperson among themselves.

Article 6: This Company may assign the legal consul or certified public accountant it hires or other relevant persons to attend the meeting of shareholders as a guest.
Meeting service personnel shall wear an identity card or a badge.

Article 7: Starting from the time of acceptance of shareholder registration for attendance, this Company shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the meeting of shareholders 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.

Article 8: At the appointed meeting time, the meeting chair shall call the meeting to order and announce the number of shares without voting rights and the number of shares in attendance. However, when the shareholders present do not represent a majority of the total number of issued shares, the meeting chair may announce a postponement, provided that not more than two postponements, for a combined total of not more than one hour, may be made. Where the quorum is not met after two postponements but the shareholders present represent one third or more of the total number of issued shares, a tentative resolution may be made in accordance with Paragraph 1 of Article 175 of the Company Act.

When, before the conclusion of the meeting, the shareholders present represent a majority of the total number of issued shares, the meeting chair may re-submit the tentative resolution for a vote by the meeting of shareholders in accordance with Article 174 of the Company Act.

Article 9: If a meeting of shareholders is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed according to the agenda and shall not be changed without a resolution of the meeting of shareholders.

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 shall adjourn the meeting before the completion of deliberation on the meeting agenda as set according to the preceding two paragraphs (including extraordinary motions). After the meeting is adjourned, shareholders shall not elect another chair to continue the meeting at the same or another place, except when the chair adjourns the meeting against the rules of procedure, that shareholders present at the meeting may elect a new chair by agreement of a majority of the votes represented by the attending shareholders to continue the meeting.

Article 10: Before speaking, an attending shareholder must state in the speaker's slip the subject of its speech, its shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

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

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

Article 11: A shareholder shall not speak more than twice on the same proposal, and a single speech shall not exceed 5 minutes, except with the consent of the chair.

If the shareholder speaks against the rules or exceeds the scope of the agenda item, the chair may terminate its speech.

Article 12: When a corporate shareholder is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

When a corporate shareholder appoints two or more representatives to attend a shareholders meeting, only one of these representatives so appointed may speak on the same proposal.

Article 13: After an attending shareholder completed its speech, the chair may respond in person or appoint relevant personnel to respond.

Article 14: When the chair considers that a proposal has been discussed sufficiently to put it to a vote, it may end the discussion and call for a vote.

Article 15: Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the meeting chair, provided that all monitoring personnel shall be shareholders of this Company. Vote counting for the proposals or elections at a meeting of shareholders shall be conducted in public within the meeting venue. Immediately after vote counting, the

results of the voting, including the statistical tallies of the numbers of votes, the name of directors elect, and the votes received, shall be announced on-site at the meeting, and records shall be maintained.

- Article 16: When a meeting is in progress, the chair may announce a recess based on time considerations.
- Article 17: When convening a meeting of shareholders, this Company may allow shareholders to exercise their voting rights by correspondence or electronic means.
Unless otherwise required by the Company Act and the articles of incorporation of this Company, a proposal shall be passed the affirmative vote of a majority of the voting rights represented by the attending shareholders.
- Article 18: When there is an amendment or an alternative to a proposal, the chair shall determine the order of voting alongside with the original proposal. When any one among them is passed, the other proposals will then be deemed rejected and no further voting shall be required.
- Article 19: The chair may instruct the proctors (or security personnel) to help maintain order at the meeting place. When helping maintain order at the meeting place, proctors (or security personnel) shall wear an identification card or armband bearing the word "Proctor."
- Article 20: Matters not provided for herein shall be subject to the Company Act and the articles of incorporation of this Company.
- Article 21: These Rules shall be implemented after the passage of the meeting of shareholders. The same shall apply to the amendments thereof.
- Article 22: These Rules were established on June 10, 1999. The first amendment was made on June 28, 2002. The second amendment was made on June 10, 2013. The third amendment was made on May 16, 2017. The fourth amendment was made on June 17, 2022.

Appendix 4: Shareholding of Directors

Current Shareholding of Directors of E-Life Corporation

- I. The paid-in capital of this Company amounts to NT\$991,729,450, and the number of shares is 99,172,945 shares. With respect to Article 26 of the Securities and Exchange Act, the minimum number of shares held by all directors shall be 7,933,835.
- II. The number of shares by the book closure date held by individual and all directors is shown in the table below. All comply with the minimum requirements as specified in Article 26 of the Securities and Exchange Act.

Book closure date: March 27, 2026

| Title | Name | Shareholding | Percentage |
|------------------------|---|--------------|------------|
| Chairman | Jeffrey Lin | 3,046,544 | 3.07% |
| Director | Kuo-Tsai Lu | 1,643,172 | 1.66% |
| Director | Cheng Feng Investment Co., Ltd. Represented by: Jeff Lin Keng Lin | 4,404,000 | 4.44% |
| Director | Chun Chao Investment Co., Ltd. Represented by: Ian Lin | 3,791,844 | 3.82% |
| Independent Director | Brian Hsu | - | - |
| Independent Director | Frank Yeh | - | - |
| Independent Director | Sophia Tong | - | - |
| Independent Director | Yi-Chia Liang | - | - |
| Total of all directors | | 12,885,560 | 12.99% |

E-Life Corporation

Chairman: Jeffrey Lin