

# MEGA UNION TECHNOLOGY INC.

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2026 Annual General Meeting of Shareholders' Handbook

This English version is a translation of the Chinese original.

In the event of any discrepancy, the Chinese version shall prevail.



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

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## **I. Meeting Procedure**

- Call the Meeting to Order
- Chairperson's Remarks
- Reporting Matters
- Matters for Acknowledgement
- Discussion Matters
- Election Matters
- Other Matters
- Extraordinary Motions
- Adjournment

## **II. Meeting Agenda**

### **Agenda for the 2026 Annual General Shareholders' Meeting**

Date: June 25, 2026 (Thursday), 09:30 a.m.

Venue: No. 439-3 Taoying Road, Taoyuan District, Taoyuan City, Taiwan

Meeting Type: Physical Meeting

Chairperson: Kuo-Ching Lin

- Call the meeting to order
- Chairperson's Remarks
- Reporting Matters
  - (1) Business Report for 2025
  - (2) Audit Committee Review Report for 2025
  - (3) Report on Distribution of Employee and Director Compensation for 2025
- Matters for Acknowledgement
  - (1) Adoption of the 2025 Business Report and Financial Statements
  - (2) Adoption of the 2025 Earnings Distribution Proposal
- Discussion Matters
  - (1) Capitalization of Earnings and Issuance of New Shares for 2025
  - (2) Amendment to Certain Articles of the Company's Articles of Incorporation
  - (3) Amendment to the Procedures for Loaning of Funds
  - (4) Amendment to the Procedures for Endorsements and Guarantees
  - (5) Amendment to the Rules of Procedure for Shareholders' Meetings
- Election Matters
  - (1) General Election of Eight Directors (Including Four Independent Directors)
- Other Matters
  - (1) Removal of Non-Competition Restrictions for Newly Elected Directors
- Extraordinary Motions
- Adjournment



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## 1. Reporting Matters

### No 1: Business Report for 2025

Explanation:

- a. Refer to Appendix 1 on pages 9–11 of this Handbook.

### No 2: Audit Committee Review Report for 2025

Explanation:

- a. Refer to Appendix 2 on page 12 of this Handbook.

### No 3: Report on Distribution of Employee and Director Compensation for 2025

Explanation:

- a. In accordance with Article 235-1 of the Company Act and Article 19 of the Articles of Incorporation, the Company shall allocate 1% to 20% of annual profits as employee compensation. Upon Board resolution, no more than 2% of annual profits may also be allocated as compensation to directors.
- b. It is proposed that the Company allocate 19% of the distributable amount as employee compensation, totaling NT\$713,713,478, and 1% as directors' compensation, totaling NT\$37,563,868 for the year 2025. Of the employee compensation, approximately 42.11%, amounting to NT\$300,510,938 (approximately 8% of the Company's profit performance), will be allocated as compensation for grassroots employees. The above amounts will be distributed entirely in cash. The Chairperson is authorized to handle all matters related to the distribution

## 2. Matters for Acknowledgement

### No 1: Adoption of the 2025 Business Report and Financial Statements

Explanation:

- a. The 2025 Financial Statements, including the Balance Sheet, Statement of Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flows, have been audited by CPAs Tsai Pei-Hua and Liao Fu-Ming of PwC Taiwan.
- b. Refer to Appendix 3 on pages 13–34 of this Handbook.
- c. Submitted for approval.

**Resolution:**



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## No 2: Adoption of the 2025 Earnings Distribution Proposal

### Explanation:

- a. The Company's net profit after tax for 2025 amounted to NT\$2,371,525,136, and the total distributable earnings amounted to NT\$3,456,862,063. It is proposed to distribute cash dividends to shareholders in the amount of NT\$1,303,694,504 (equivalent to an estimated cash dividend of NT\$17 per share) and stock dividends of NT\$230,063,740 (equivalent to 300 shares per 1,000 shares held). The 2025 Earnings Distribution Table has been prepared in accordance with the provisions of the Company's Articles of Incorporation. Please refer to Appendix 4 on page 35.
- b. The cash dividends will be calculated to the nearest New Taiwan dollar, with amounts below one dollar rounded down. Any fractional amounts will be recognized as other income of the Company. Upon approval by the shareholders' meeting, the Board of Directors will be authorized to determine the ex-dividend record date, distribution date, and other related matters. Should the number of outstanding shares of the Company change subsequently, resulting in adjustments to the dividend distribution ratio, it is proposed that the Board of Directors be authorized by the shareholders' meeting to handle such matters with full discretion.
- c. Submitted for approval.

### Resolution:

## 3. Discussion Matters

### No 1: Capitalization of Earnings and Issuance of New Shares for 2025

#### Explanation:

- a. In order to expand the Company's business scale and strengthen its financial structure, it is proposed to appropriate NT\$230,063,740 from the distributable earnings of 2025 as stock dividends to capitalize earnings and issue 23,006,374 new shares, with a par value of NT\$10 per share. Upon approval by the Annual Shareholders' Meeting and authorization by the competent authority, the ex-rights record date for the stock dividend distribution will be determined separately. Based on the number of shares held by shareholders as recorded in the shareholders' register on the ex-rights record date, 300 shares will be distributed without consideration for every 1,000 shares held. Any fractional shares less than one share may be combined by shareholders into whole shares by applying to the Company's stock affairs agent within five days from the day following the ex-rights record date. Shareholders who fail to complete such combination within the prescribed period shall be deemed to have waived their rights. The remaining shares shall be authorized to be subscribed by designated persons at par value as arranged by the Chairperson.



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- b. If the number of the Company's outstanding shares changes thereafter, resulting in a change to the share distribution ratio, it is proposed that the Board of Directors be authorized by the shareholders' meeting to adjust the share dividend distribution ratio based on the actual number of outstanding shares on the ex-rights record date and to handle related matters accordingly.
- c. The new shares issued through this capitalization shall carry the same rights and obligations as the existing issued shares.
- d. Should any amendments be required due to changes in laws and regulations, instructions from the competent authority, or operational considerations arising from objective circumstances, it is proposed that the Board of Directors be authorized by the shareholders' meeting to handle such matters accordingly.
- e. Submitted for resolution.

## **Resolution:**

### **No 2: Amendment to Certain Articles of the Company's Articles of Incorporation**

#### **Explanation:**

- a. In order to meet the Company's operational needs, it is proposed to amend certain provisions of the Company's Articles of Incorporation.
- b. For a comparison table of the provisions before and after the amendment, refer to Appendix 5 on pages 36–37 of this handbook.
- c. Submitted for resolution.

#### **Resolution:**

### **No 3: Amendment to the Procedures for Loaning of Funds**

#### **Explanation:**

- a. To comply with applicable regulations and meet the Company's operational needs, it is proposed to amend certain provisions of the Company's "Procedures for Lending Funds to Others."
- b. The key amendments include revisions to relevant regulations, enhancement of management mechanisms, and reorganization of the provisions. For the comparison table of the amended and original provisions, please refer to Appendix 6 on pages 38–60 of this handbook.
- c. Submitted for resolution.

#### **Resolution:**



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## **No 4: Amendment to the Procedures for Endorsements and Guarantees**

Explanation:

- a. To comply with applicable regulations and meet the Company's operational needs, it is proposed to amend certain provisions of the Company's "Procedures for Endorsements and Guarantees."
- b. The key amendments include adjustments to the scope of counterparties and limits for endorsements and guarantees, strengthening of risk control and decision-making mechanisms, as well as reorganization of provisions and addition of definitions. For the comparison table of the amended and original provisions, please refer to Appendix 7 on pages 61–83 of this handbook.
- c. The increase in the aggregate endorsement and guarantee limit for the Company and its subsidiaries is due to the expansion of the operations of the Company's investee businesses and their increasing funding needs. To support investee companies in obtaining stable financing and reducing financing costs, the Company intends to provide necessary endorsements and guarantees in order to enhance overall investment benefits. The Company will continue to exercise prudent financial risk management to safeguard shareholders' interests.
- d. Submitted for resolution.

Resolution:

## **No 5: Amendment to the Rules of Procedure for Shareholders' Meetings**

Explanation:

- a. In response to the announcement issued by the Taiwan Stock Exchange Corporation (TWSE) on March 5, 2026 (Ref. No. TWSE-Governance-11500029701), and in order to comply with the amendment to Article 6 of the Regulations Governing Information to be Published in Public Offering Company Shareholders' Meeting Handbooks and to be Observed, as well as to make reference to the scrutineer system adopted in foreign jurisdictions, it is proposed to amend certain provisions of the Company's Rules of Procedure for Shareholders' Meetings.
- b. For the comparison table of the provisions before and after the amendment, refer to Appendix 8 on pages 84–85 of this handbook.
- c. Submitted for resolution.

Resolution:



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## 4. Election Matters

### No 1: General Election of Eight Directors (Including Four Independent Directors)

#### Explanation:

- a. The term of office of the Company's 9th Board of Directors expired on March 7, 2026. It is proposed that the Annual Shareholders' Meeting conduct a general election of directors. In order to coordinate with the convening of the Annual Shareholders' Meeting, the term of the incumbent directors has been extended, pursuant to Article 195, Paragraph 2 of the Company Act, until the newly elected directors assume office at this Annual Shareholders' Meeting.
- b. The Company plans to elect eight (8) directors, including four (4) independent directors. The newly elected directors shall assume office upon election, with a three-year term from June 25, 2026 to June 24, 2029, and may be eligible for re-election. An Audit Committee will be established and composed entirely of independent directors.
- c. The election of directors (including independent directors) shall adopt the candidate nomination system, under which shareholders shall elect directors from among the list of director candidates. The Board of Directors approved the list of director candidates at the board meeting held on March 12, 2026. Refer to Appendix 9 on pages 86–87 of this handbook.
- d. The nomination acceptance period was from April 20, 2026 to April 29, 2026 at 5:00 p.m. During this period, the Company did not receive any written nominations from shareholders.
- e. For the Company's Rules for the Election of Directors, refer to Annex 5 on pages 118–121 of this handbook.
- f. Submitted for election.

#### Resolution:



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## 5. Other Matters

### No 1: Removal of Non-Competition Restrictions for Newly Elected Directors

Explanation:

- a. Pursuant to Article 209 of the Company Act, a director who conducts business for himself/herself or for another person that falls within the scope of the Company's business shall explain to the shareholders' meeting the material details of such conduct and obtain its approval.
- b. Considering that certain directors of the Company may invest in or operate other companies whose business scope is identical or similar to that of the Company and may serve as directors thereof, potential concerns regarding non-competition may arise. It is therefore proposed that the shareholders' meeting approve the removal of the non-competition restrictions applicable to the newly elected directors of the Company and their representatives. For the details of the positions held by the directors and their representatives, refer to Appendix 10 on page 88 of this handbook.
- c. Submitted for approval.

**Resolution:**

## 6. Extraordinary Motions

## 7. Adjournment



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## III. Appendices

### Appendix 1: 2025 Business Report

#### 2025 Business Report

Dear Shareholders,

We would like to express our sincere gratitude to all shareholders for your continued support and encouragement over the past year. 2025 was an outstanding year for MegaUnion. Driven by the continued growth in AI-related demand, ongoing advancements in advanced semiconductor logic and advanced packaging processes, increasing capital expenditures in the high-tech industry, and sustained high capacity utilization rates, demand for new water system construction and maintenance services experienced strong growth. With the dedicated efforts of all employees and the strong support of shareholders, Mega Union continued to maintain its market-leading position in green environmental solutions, including wastewater treatment, water recycling, and water treatment chemicals. To support customers' global manufacturing expansion, Mega Union has continued to strengthen its service capabilities in the United States, Singapore, and China, while steadily progressing toward providing comprehensive water resource solutions to customers worldwide. Contributions from overseas operations across various regions continued to increase, and the Company achieved record-high consolidated revenue and earnings per share in 2025.

#### 1. 2025 Operational Results:

In 2025, the Company's consolidated net operating revenue reached NT\$16,912,921 thousand, representing an increase of 64.20% compared with NT\$10,300,194 thousand in 2024. Consolidated gross profit amounted to NT\$3,823,391 thousand, representing a growth of 62.80% from NT\$2,348,517 thousand in 2024.

Consolidated operating income for 2025 totaled NT\$3,115,127 thousand, an increase of 61.73% compared with NT\$1,926,080 thousand in 2024. Net income after tax reached NT\$2,371,525 thousand, significantly increasing by 56.84% from NT\$1,512,088 thousand in 2024. Earnings per share (EPS) were approximately NT\$32.29, substantially higher than NT\$22.33 recorded in 2024.

#### 2. Budget Execution Status

For detailed financial information of the Company for fiscal year 2025, please refer to the Market Observation Post System (MOPS) at <https://mops.twse.com.tw> (Stock Code: 6944).



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## 3. Analysis of Financial Performance and Profitability

Unit: NT\$ thousand

| Category                     | Item                            | FY2025     |
|------------------------------|---------------------------------|------------|
| <b>Financial Performance</b> | Operating Revenue               | 16,912,921 |
|                              | Gross Profit                    | 3,823,391  |
|                              | Operating Profit                | 3,115,127  |
|                              | Net Income                      | 2,371,525  |
| <b>Profitability</b>         | Return on Assets (ROA) (%)      | 19.01      |
|                              | Return on Equity (ROE) (%)      | 37.95      |
|                              | Earnings Per Share (EPS) (NT\$) | 32.29      |

## 4. R&D Development Status

Unit: NT\$ thousand

| Item                                                 | FY2025  |
|------------------------------------------------------|---------|
| R&D Expenses                                         | 70,856  |
| Total Capital at Year-End                            | 766,879 |
| R&D Expenses as a Percentage of Year-End Capital (%) | 9.24    |

## 5. Overview of 2026 Business Plan and Future Development Strategies

The Company is a comprehensive water resource solutions provider, offering customers services including pure water systems, wastewater treatment, wastewater recycling systems, system operation and maintenance services, resource recovery and reuse, as well as related consumables and chemical agents.

In recent years, the Company has been particularly committed to the development of green environmental and water resource solutions, continuously investing in R&D capabilities to address the environmental requirements arising from advanced semiconductor manufacturing processes, with the aim of achieving sustainable growth together with its customers.

Future development strategies are as follows:

1. The Company remains focused on the water resources business and is committed to integrating upstream and downstream industry chains while strengthening engineering cost control, thereby enhancing competitiveness together with customers.
2. Leveraging comprehensive technological capabilities, the Company provides integrated water resource solutions to create a win-win-win outcome for environmental sustainability, customers, and MegaUnion.
3. Through continuous employee education and training, the Company enhances employees' professional expertise and project management capabilities in order to improve customer satisfaction.
4. In response to future market growth demand, the Company will continue expanding its engineering, resource recycling, and operation & maintenance service capacities, while further extending service locations around customers' production bases to better meet customer needs.



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5. In line with customers' global manufacturing expansion strategies, the Company will increase investments in its subsidiaries in the United States and Singapore to fully support customers' new fab construction and operation & maintenance requirements. The Company will further strengthen the depth and breadth of its services, provide comprehensive water resource solutions, and reinforce market risk management to maximize shareholder value.

## 6. Impact of External Competitive, Regulatory, and Macroeconomic Environments

The high-tech industry continues to raise standards for the precision and stability of water systems, including ultrapure water, wastewater treatment, and recycling. With the ongoing advancement of semiconductor manufacturing processes, the Company has invested in the development of related cutting-edge technologies and obtained multiple patents, establishing a considerable competitive barrier. Furthermore, semiconductor clients tend to prioritize reputable and experienced suppliers, giving the Company a competitive edge over its peers.

As economic development and extreme weather events intensify, water scarcity and instability will likely become more pronounced. This trend is favorable for the water resource industry in which the Company operates, affirming that we are positioned in a long-term growth sector.

Environmental standards are also rising in response to increasing societal demands for improved quality of life. Stricter regulations will create new opportunities. The Company is well-positioned to seize these opportunities with its comprehensive R&D, design, and engineering capabilities. Overall, regulatory changes are not expected to pose a significant adverse impact on the Company. On the contrary, stricter environmental regulations may stimulate demand for new environmental solutions, and we will continue to enhance our technical capabilities to capture emerging business opportunities.

## 7. Outlook

Looking ahead to 2026, although the overall economic environment remains subject to considerable uncertainty due to trade conflicts and geopolitical developments, the water industry is expected to maintain positive growth momentum driven by continued strong demand related to AI applications. MegaUnion will continue striving to capture business opportunities while focusing on expanding service capacity and strengthening cost control. With the dedicated efforts of all employees and the continued support of shareholders, the Company aims to sustain stable business growth and achieve even stronger performance in the coming year.

Sincerely,

President: Chou Chih-Ming (2026.06.25)

Chairperson: Lin Kuo-Ching (2026.06.25)



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MEGA UNION TECHNOLOGY INCORPORATED

**Appendix 2: 2025 Audit Committee Review Report**

**Audit Committee Review Report**

The Board of Directors of the Company has prepared the 2025 Business Report and Financial Statements.

The Financial Statements have been audited by PricewaterhouseCoopers Taiwan, with certified public accountants Ms. Tsai Pei-Hua and Mr. Liao Fu-Ming issuing an audit report.

The Audit Committee has reviewed the above-mentioned Business Report and Financial Statements and found no discrepancies. This review is in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. The report is hereby submitted for review.

To:

MEGA UNION TECHNOLOGY INC.

2026 Annual General Shareholders' Meeting

Audit Committee Convener: Tang Min-Tse

Date: March 12, 2026

## Appendix 3: 2025 Financial Statement

### INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of MEGA UNION TECHNOLOGY INCORPORATED

#### ***Opinion***

We have audited the accompanying consolidated balance sheets of MEGA UNION TECHNOLOGY INCORPORATED and subsidiaries (the “Group”) as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

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

#### ***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 consolidated financial statements* section of our report. We are independent of the Group 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 for our opinion.

#### ***Key audit matters***

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

Key audit matter for the Group's 2025 consolidated financial statements is stated as follows:

**Key audit matter: Accuracy of construction revenue**

Description

Refer to Notes 4(26), 5(2) and 6(17) for the accounting policies, accounting estimates and details related to the recognition of construction revenue.

The Group is primarily engaged in the planning, design and installation of ultrapure water and wastewater recycling systems. The construction revenue is recognised by reference to the stage of completion of each contract. The stage of completion is estimated based on the actual accumulated construction costs relative to the total estimated costs. Given that the aforementioned total estimated costs involve accounting estimates resulting in uncertainties and the total estimated costs will affect the stage of completion and the recognition of construction revenue, we considered the accuracy of construction revenue as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Obtained an understanding on the internal control of the assessment of the total estimated costs, sampled and verified the total estimated costs of significant constructions and assessed the consistency between the assessment process and the designed internal control.
2. Sampled and verified the approved total estimated costs for the new significant constructions and the constructions with significant changes in the total estimated costs during the year, including the supporting documents of the modified construction costs during the year.
3. Obtained the details of construction costs during the year, performed relevant substantive procedures, including sampling and verifying the construction costs incurred for the year with relevant evidence, and confirmed whether the costs incurred for the year had been accounted for appropriately, recalculated the stage of completion which is calculated based on the actual accumulated construction costs relative to the total estimated costs and ascertained whether revenue was recognised appropriately based on the stage of completion.

***Other matter - Parent company only financial reports***

We have audited and expressed an unqualified opinion on the parent company only financial statements of MEGA UNION TECHNOLOGY INCORPORATED as at and for the years ended December 31, 2025 and 2024.

***Responsibilities of management and those charged with governance for the consolidated financial statements***

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

***Auditors' responsibilities for the audit of the consolidated financial statements***

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

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

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

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

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TSAI, PEI-HUA

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Liao, Fu-Ming

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 12, 2026

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The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

**MEGA UNION TECHNOLOGY INCORPORATED AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

| Assets             |                                                                                 | Notes      | December 31, 2025 |     | December 31, 2024 |     |
|--------------------|---------------------------------------------------------------------------------|------------|-------------------|-----|-------------------|-----|
|                    |                                                                                 |            | AMOUNT            | %   | AMOUNT            | %   |
| Current assets     |                                                                                 |            |                   |     |                   |     |
| 1100               | Cash and cash equivalents                                                       | 6(1)       | \$ 6,679,295      | 43  | \$ 3,058,714      | 32  |
| 1136               | Financial assets at amortised cost - current                                    | 6(3) and 8 | 547,844           | 4   | 690               | -   |
| 1140               | Contract assets - current                                                       | 6(17)      | 2,084,532         | 13  | 1,943,161         | 20  |
| 1150               | Notes receivable, net                                                           | 6(4)       | -                 | -   | 3,235             | -   |
| 1170               | Accounts receivable, net                                                        | 6(4)       | 2,734,404         | 18  | 1,837,923         | 19  |
| 1200               | Other receivables                                                               |            | 6,573             | -   | 2,663             | -   |
| 130X               | Inventories                                                                     | 6(5)       | 755,666           | 5   | 815,902           | 8   |
| 1410               | Prepayments                                                                     |            | 264,855           | 2   | 187,695           | 2   |
| 1470               | Other current assets                                                            | 6(17)      | 36,794            | -   | 24,050            | -   |
| 11XX               | Total current assets                                                            |            | 13,109,963        | 85  | 7,874,033         | 81  |
| Non-current assets |                                                                                 |            |                   |     |                   |     |
| 1517               | Financial assets at fair value through other comprehensive income - non current | 6(2)       | 54,154            | -   | 50,000            | 1   |
| 1600               | Property, plant and equipment                                                   | 6(6) and 8 | 2,120,811         | 14  | 1,692,810         | 17  |
| 1755               | Right-of-use assets                                                             | 6(7)       | 100,101           | 1   | 68,751            | 1   |
| 1780               | Intangible assets                                                               |            | 10,251            | -   | 16,090            | -   |
| 1840               | Deferred tax assets                                                             | 6(21)      | 34,132            | -   | 41,398            | -   |
| 1990               | Other non-current assets                                                        |            | 55,178            | -   | 10,720            | -   |
| 15XX               | Total non-current assets                                                        |            | 2,374,627         | 15  | 1,879,769         | 19  |
| 1XXX               | Total assets                                                                    |            | \$ 15,484,590     | 100 | \$ 9,753,802      | 100 |

(Continued)

**MEGA UNION TECHNOLOGY INCORPORATED AND SUBSIDIARIES**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

| Liabilities and Equity  |                                                                          |             | December 31, 2025 |            | December 31, 2024 |              |
|-------------------------|--------------------------------------------------------------------------|-------------|-------------------|------------|-------------------|--------------|
|                         |                                                                          |             | AMOUNT            | %          | AMOUNT            | %            |
| Current liabilities     |                                                                          |             |                   |            |                   |              |
| 2100                    | Short-term borrowings                                                    | 6(8) and 8  | \$                | 932,325    | 6                 | \$ -         |
| 2130                    | Contract liabilities - current                                           | 6(17)       |                   | 1,733,333  | 11                | 1,494,611    |
| 2170                    | Accounts payable                                                         |             |                   | 2,089,798  | 13                | 1,551,998    |
| 2200                    | Other payables                                                           | 6(9)        |                   | 1,388,664  | 9                 | 1,035,911    |
| 2230                    | Current income tax liabilities                                           |             |                   | 417,732    | 3                 | 262,284      |
| 2250                    | Provisions-current                                                       | 6(10)       |                   | 394,197    | 3                 | 339,303      |
| 2280                    | Lease liabilities - current                                              | 7           |                   | 54,377     | -                 | 23,786       |
| 2320                    | Long-term borrowings, current portion                                    | 6(11) and 8 |                   | 2,851      | -                 | 26,380       |
| 2399                    | Other current liabilities                                                |             |                   | 8,905      | -                 | 12,350       |
| 21XX                    | Total current liabilities                                                |             |                   | 7,022,182  | 45                | 4,746,623    |
| Non-current liabilities |                                                                          |             |                   |            |                   |              |
| 2540                    | Long-term borrowings                                                     | 6(11) and 8 |                   | 154,947    | 1                 | 394,608      |
| 2570                    | Deferred tax liabilities                                                 | 6(21)       |                   | 221,036    | 2                 | 91,439       |
| 2580                    | Lease liabilities - non current                                          | 7           |                   | 50,079     | -                 | 46,870       |
| 2640                    | Net defined benefit liability - non-current                              | 6(12)       |                   | 9,946      | -                 | 4,106        |
| 25XX                    | Total non-current liabilities                                            |             |                   | 436,008    | 3                 | 537,023      |
| 2XXX                    | Total liabilities                                                        |             |                   | 7,458,190  | 48                | 5,283,646    |
| Equity                  |                                                                          |             |                   |            |                   |              |
|                         | Share capital                                                            | 6(14)       |                   |            |                   |              |
| 3110                    | Common share                                                             |             |                   | 766,879    | 5                 | 690,883      |
|                         | Capital surplus                                                          | 6(15)       |                   |            |                   |              |
| 3200                    | Capital surplus                                                          |             |                   | 3,132,347  | 20                | 971,110      |
|                         | Retained earnings                                                        | 6(16)       |                   |            |                   |              |
| 3310                    | Legal reserve                                                            |             |                   | 403,175    | 3                 | 252,010      |
| 3320                    | Special reserve                                                          |             |                   | -          | -                 | 2,977        |
| 3350                    | Unappropriated retained earnings                                         |             |                   | 3,693,581  | 24                | 2,542,888    |
|                         | Other equity interest                                                    |             |                   |            |                   |              |
| 3400                    | Other equity interest                                                    |             |                   | 30,418     | -                 | 10,288       |
| 3XXX                    | Total equity                                                             |             |                   | 8,026,400  | 52                | 4,470,156    |
|                         | Significant contingent liabilities and unrecognised contract commitments | 9           |                   |            |                   |              |
|                         | Significant events after the balance sheet date                          | 11          |                   |            |                   |              |
| 3X2X                    | Total liabilities and equity                                             |             | \$                | 15,484,590 | 100               | \$ 9,753,802 |

The accompanying notes are an integral part of these consolidated financial statements.

**MEGA UNION TECHNOLOGY INCORPORATED AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2025 AND 2024**

(Expressed in thousands of New Taiwan dollars, except for earnings per share amount)

|       |                                                                                                                |              | Years ended December 31, |           |                     |           |
|-------|----------------------------------------------------------------------------------------------------------------|--------------|--------------------------|-----------|---------------------|-----------|
|       |                                                                                                                |              | 2025                     |           | 2024                |           |
| Items | Notes                                                                                                          |              | AMOUNT                   | %         | AMOUNT              | %         |
| 4000  | Operating revenue                                                                                              | 6(17)        | \$ 16,912,921            | 100       | \$ 10,300,194       | 100       |
| 5000  | Operating costs                                                                                                | 6(5)(10)(20) | ( 13,089,530)            | ( 77)     | ( 7,951,677)        | ( 77)     |
| 5900  | Gross profit                                                                                                   |              | <u>3,823,391</u>         | <u>23</u> | <u>2,348,517</u>    | <u>23</u> |
|       | Operating expenses                                                                                             | 6(20)        |                          |           |                     |           |
| 6200  | General and administrative expenses                                                                            |              | ( 650,284)               | ( 4)      | ( 365,162)          | ( 3)      |
| 6300  | Research and development expenses                                                                              |              | ( 70,856)                | -         | ( 62,029)           | ( 1)      |
| 6450  | Expected credit impairment gain                                                                                | 6(4)(17)     | <u>12,876</u>            | <u>-</u>  | <u>4,754</u>        | <u>-</u>  |
| 6000  | Total operating expenses                                                                                       |              | ( 708,264)               | ( 4)      | ( 422,437)          | ( 4)      |
| 6900  | Net operating profit                                                                                           |              | <u>3,115,127</u>         | <u>19</u> | <u>1,926,080</u>    | <u>19</u> |
|       | Non-operating income and expenses                                                                              |              |                          |           |                     |           |
| 7100  | Interest income                                                                                                | 6(3)         | 51,052                   | -         | 28,907              | -         |
| 7010  | Other income                                                                                                   |              | 5,673                    | -         | 9,214               | -         |
| 7020  | Other gains and losses                                                                                         | 6(18)        | 16,940                   | -         | 16,740              | -         |
| 7050  | Finance costs                                                                                                  | 6(19) and 7  | ( 33,927)                | -         | ( 11,178)           | -         |
| 7000  | Total non-operating income and expenses                                                                        |              | <u>39,738</u>            | <u>-</u>  | <u>43,683</u>       | <u>-</u>  |
| 7900  | Profit before income tax                                                                                       |              | 3,154,865                | 19        | 1,969,763           | 19        |
| 7950  | Income tax expense                                                                                             | 6(21)        | ( 783,340)               | ( 5)      | ( 457,675)          | ( 4)      |
| 8200  | Profit for the year                                                                                            |              | <u>\$ 2,371,525</u>      | <u>14</u> | <u>\$ 1,512,088</u> | <u>15</u> |
|       | Other comprehensive income                                                                                     |              |                          |           |                     |           |
|       | Components of other comprehensive income that will not be reclassified to profit or loss                       |              |                          |           |                     |           |
| 8311  | Losses on remeasurements of defined benefit plans                                                              | 6(12)        | ( \$ 5,409)              | -         | ( \$ 548)           | -         |
| 8349  | Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | 6(21)        | <u>1,082</u>             | <u>-</u>  | <u>109</u>          | <u>-</u>  |
| 8310  | Other comprehensive loss that will not be reclassified to profit or loss                                       |              | ( 4,327)                 | -         | ( 439)              | -         |
|       | Components of other comprehensive income that will be reclassified to profit or loss                           |              |                          |           |                     |           |
| 8361  | Financial statements translation differences of foreign operations                                             |              | <u>20,130</u>            | <u>-</u>  | <u>12,257</u>       | <u>-</u>  |
| 8360  | Other comprehensive income that will be reclassified to profit or loss                                         |              | <u>20,130</u>            | <u>-</u>  | <u>12,257</u>       | <u>-</u>  |
| 8300  | Other comprehensive income                                                                                     |              | <u>\$ 15,803</u>         | <u>-</u>  | <u>\$ 11,818</u>    | <u>-</u>  |
| 8500  | Total comprehensive income                                                                                     |              | <u>\$ 2,387,328</u>      | <u>14</u> | <u>\$ 1,523,906</u> | <u>15</u> |
|       | Total comprehensive income attributable to:                                                                    |              |                          |           |                     |           |
| 8710  | Shareholders of the parent                                                                                     |              | <u>\$ 2,387,328</u>      | <u>14</u> | <u>\$ 1,523,906</u> | <u>15</u> |
|       | Basic earnings per share (in dollars)                                                                          |              |                          |           |                     |           |
| 9750  | Profit for the year                                                                                            | 6(22)        | <u>\$ 32.29</u>          |           | <u>\$ 22.33</u>     |           |
|       | Diluted earnings per share (in dollars)                                                                        |              |                          |           |                     |           |
| 9850  | Profit for the year                                                                                            | 6(22)        | <u>\$ 31.44</u>          |           | <u>\$ 21.46</u>     |           |

The accompanying notes are an integral part of these consolidated financial statements.

**MEGA UNION TECHNOLOGY INCORPORATED AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**  
**YEARS ENDED DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

|                                                          |           | Equity attributable to owners of the parent |                            |                        |                   |                 |                                  |                                                                     |                     |
|----------------------------------------------------------|-----------|---------------------------------------------|----------------------------|------------------------|-------------------|-----------------|----------------------------------|---------------------------------------------------------------------|---------------------|
|                                                          |           | Capital Surplus                             |                            |                        | Retained Earnings |                 |                                  | Other Equity Interest                                               |                     |
|                                                          |           |                                             |                            |                        |                   |                 |                                  | Exchange differences on translation of foreign financial statements |                     |
|                                                          | Notes     | Common share                                | Additional paid-in capital | Employee share options | Legal reserve     | Special reserve | Unappropriated retained earnings |                                                                     | Total equity        |
| <b>Year ended December 31, 2024</b>                      |           |                                             |                            |                        |                   |                 |                                  |                                                                     |                     |
|                                                          |           | \$ 615,441                                  | \$ 924,980                 | \$ 8,928               | \$ 141,788        | \$ -            | \$ 1,698,335                     | (\$ 1,969 )                                                         | \$ 3,387,503        |
|                                                          |           | -                                           | -                          | -                      | -                 | -               | 1,512,088                        | -                                                                   | 1,512,088           |
|                                                          |           | -                                           | -                          | -                      | -                 | -               | ( 439 )                          | 12,257                                                              | 11,818              |
|                                                          |           | -                                           | -                          | -                      | -                 | -               | 1,511,649                        | 12,257                                                              | 1,523,906           |
| Appropriations of 2023 earnings                          | 6(16)     |                                             |                            |                        |                   |                 |                                  |                                                                     |                     |
|                                                          |           | -                                           | -                          | -                      | 110,222           | -               | ( 110,222 )                      | -                                                                   | -                   |
|                                                          |           | -                                           | -                          | -                      | -                 | 2,977           | ( 2,977 )                        | -                                                                   | -                   |
|                                                          |           | -                                           | -                          | -                      | -                 | -               | ( 492,353 )                      | -                                                                   | ( 492,353 )         |
|                                                          |           | 61,544                                      | -                          | -                      | -                 | -               | ( 61,544 )                       | -                                                                   | -                   |
| Compensation costs recognised for employee share options | 6(13)     | -                                           | -                          | 4,550                  | -                 | -               | -                                | -                                                                   | 4,550               |
| Exercise of employee share options                       | 6(13)(14) | 13,898                                      | 32,652                     | -                      | -                 | -               | -                                | -                                                                   | 46,550              |
| Balance at December 31, 2024                             |           | <u>\$ 690,883</u>                           | <u>\$ 957,632</u>          | <u>\$ 13,478</u>       | <u>\$ 252,010</u> | <u>\$ 2,977</u> | <u>\$ 2,542,888</u>              | <u>\$ 10,288</u>                                                    | <u>\$ 4,470,156</u> |
| <b>Year ended December 31, 2025</b>                      |           |                                             |                            |                        |                   |                 |                                  |                                                                     |                     |
|                                                          |           | <u>\$ 690,883</u>                           | <u>\$ 957,632</u>          | <u>\$ 13,478</u>       | <u>\$ 252,010</u> | <u>\$ 2,977</u> | <u>\$ 2,542,888</u>              | <u>\$ 10,288</u>                                                    | <u>\$ 4,470,156</u> |
|                                                          |           | -                                           | -                          | -                      | -                 | -               | 2,371,525                        | -                                                                   | 2,371,525           |
|                                                          |           | -                                           | -                          | -                      | -                 | -               | ( 4,327 )                        | 20,130                                                              | 15,803              |
|                                                          |           | -                                           | -                          | -                      | -                 | -               | 2,367,198                        | 20,130                                                              | 2,387,328           |
| Appropriations of 2024 earnings                          | 6(16)     |                                             |                            |                        |                   |                 |                                  |                                                                     |                     |
|                                                          |           | -                                           | -                          | -                      | 151,165           | -               | ( 151,165 )                      | -                                                                   | -                   |
|                                                          |           | -                                           | -                          | -                      | -                 | ( 2,977 )       | 2,977                            | -                                                                   | -                   |
|                                                          |           | -                                           | -                          | -                      | -                 | -               | ( 1,068,317 )                    | -                                                                   | ( 1,068,317 )       |
| Compensation costs recognised for employee share options | 6(13)     | -                                           | -                          | 52,682                 | -                 | -               | -                                | -                                                                   | 52,682              |
| Issuance of common shares for cash                       | 6(14)     | 72,200                                      | 2,099,495                  | ( 1,948 )              | -                 | -               | -                                | -                                                                   | 2,169,747           |
| Exercise of employee share options                       | 6(13)(14) | 3,796                                       | 11,008                     | -                      | -                 | -               | -                                | -                                                                   | 14,804              |
| Balance at December 31, 2025                             |           | <u>\$ 766,879</u>                           | <u>\$ 3,068,135</u>        | <u>\$ 64,212</u>       | <u>\$ 403,175</u> | <u>\$ -</u>     | <u>\$ 3,693,581</u>              | <u>\$ 30,418</u>                                                    | <u>\$ 8,026,400</u> |

The accompanying notes are an integral part of these consolidated financial statements.

MEGA UNION TECHNOLOGY INCORPORATED AND SUBSIDIARIES  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

|                                                                 | Notes    | Years ended December 31,<br>2025 | 2024         |
|-----------------------------------------------------------------|----------|----------------------------------|--------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u>                     |          |                                  |              |
| Profit before tax                                               |          | \$ 3,154,865                     | \$ 1,969,763 |
| Adjustments                                                     |          |                                  |              |
| Adjustments to reconcile profit (loss)                          |          |                                  |              |
| Depreciation                                                    | 6(20)    | 91,545                           | 65,265       |
| Amortization                                                    | 6(20)    | 10,513                           | 11,171       |
| Interest expense                                                | 6(19)    | 33,927                           | 11,178       |
| Expected credit impairment gain                                 | 6(4)(17) | ( 12,876 )                       | ( 4,754 )    |
| Gain on disposal of property, plant and equipment               | 6(18)    | -                                | ( 467 )      |
| Gain on lease modification                                      | 6(7)(18) | ( 7 )                            | ( 166 )      |
| Compensation costs of employee share options                    | 6(13)    | 52,682                           | 4,550        |
| Interest income                                                 |          | ( 51,052 )                       | ( 28,907 )   |
| Amount of property, plant and equipment transferred to expenses |          | 3,449                            | 27           |
| Changes in operating assets and liabilities                     |          |                                  |              |
| Changes in operating assets                                     |          |                                  |              |
| Contract assets - current                                       |          | ( 120,640 )                      | ( 361,038 )  |
| Notes receivable                                                |          | 3,235                            | ( 2,129 )    |
| Accounts receivable                                             |          | ( 890,353 )                      | ( 164,682 )  |
| Other receivables                                               |          | 1,048                            | 5,665        |
| Inventories                                                     |          | 54,938                           | ( 4,063 )    |
| Prepayments                                                     |          | ( 77,160 )                       | ( 105,014 )  |
| Other current assets                                            |          | ( 12,744 )                       | ( 9,410 )    |
| Changes in operating liabilities                                |          |                                  |              |
| Contract liabilities - current                                  |          | 238,722                          | 244,464      |
| Accounts payable                                                |          | 537,800                          | 204,587      |
| Other payables                                                  |          | 347,806                          | 250,478      |
| Provisions - current                                            |          | 54,894                           | 13,777       |
| Other current liabilities                                       |          | ( 3,445 )                        | 6,205        |
| Net defined benefit liabilities                                 |          | 431                              | 359          |
| Cash inflow generated from operations                           |          | 3,417,578                        | 2,106,859    |
| Interest paid                                                   |          | ( 28,980 )                       | ( 11,178 )   |
| Interest received                                               |          | 46,094                           | 28,508       |
| Income tax paid                                                 |          | ( 489,947 )                      | ( 403,877 )  |
| Net cash flows from operating activities                        |          | 2,944,745                        | 1,720,312    |

(Continued)

**MEGA UNION TECHNOLOGY INCORPORATED AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

|                                                                                  | Notes    | Years ended December 31,<br>2025 | 2024         |
|----------------------------------------------------------------------------------|----------|----------------------------------|--------------|
| <b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>                               |          |                                  |              |
| (Increase) decrease in financial assets at amortised cost - current              |          | (\$ 547,154 )                    | \$ 652,977   |
| Acquisition of financial assets at fair value through other comprehensive income |          | ( 4,154 )                        | ( 50,000 )   |
| Acquisition of property, plant and equipment                                     | 6(23)    | ( 494,661 )                      | ( 358,432 )  |
| Proceeds from disposal of property, plant and equipment                          |          | -                                | 600          |
| Acquisition of intangible assets                                                 |          | ( 4,674 )                        | ( 19,390 )   |
| (Increase) decrease in refundable deposits                                       |          | ( 24,063 )                       | 8,975        |
| Increase in other non-current assets                                             |          | ( 17,824 )                       | -            |
| Capitalised interest paid                                                        | 6(6)(19) | ( 30 )                           | ( 1,730 )    |
| Net cash flows (used in) from investing activities                               |          | ( 1,092,560 )                    | 233,000      |
| <b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>                               |          |                                  |              |
| Proceeds from short-term borrowings                                              | 6(24)    | 924,341                          | -            |
| Proceeds from long-term borrowings                                               | 6(24)    | 158,500                          | -            |
| Repayment of long-term borrowings                                                | 6(24)    | ( 421,690 )                      | ( 103,817 )  |
| Repayment of lease principal                                                     | 6(24)    | ( 36,882 )                       | ( 20,247 )   |
| Dividends paid                                                                   | 6(16)    | ( 1,068,317 )                    | ( 492,353 )  |
| Issuance of common shares for cash                                               | 6(14)    | 2,169,747                        | -            |
| Employee share options exercised                                                 | 6(14)    | 14,804                           | 46,550       |
| Net cash flows from (used in) financing activities                               |          | 1,740,503                        | ( 569,867 )  |
| Effects of exchange rate changes                                                 |          | 27,893                           | 12,234       |
| Net increase in cash and cash equivalents                                        |          | 3,620,581                        | 1,395,679    |
| Cash and cash equivalents at beginning of year                                   |          | 3,058,714                        | 1,663,035    |
| Cash and cash equivalents at end of year                                         |          | \$ 6,679,295                     | \$ 3,058,714 |

The accompanying notes are an integral part of these consolidated financial statements.

## INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of MEGA UNION TECHNOLOGY INCORPORATED

### ***Opinion***

We have audited the accompanying parent company only balance sheets of MEGA UNION TECHNOLOGY INCORPORATED (the “Company”) as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at 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.

### ***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 parent company only financial statements* section of our report. We are independent of the Company 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 for our opinion.

### ***Key audit matters***

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matter for the Company's 2025 parent company only financial statements are stated as follows:

#### **Key audit matter: Accuracy of construction revenue**

##### Description

Refer to Notes 4(26), 5(2) and 6(18) for the accounting policies, accounting estimates and details related to the recognition of construction revenue.

The Company is primarily engaged in the planning, design and installation of ultrapure water and wastewater recycling systems. The construction revenue is recognised by reference to the stage of completion of each contract. The stage of completion is estimated based on the actual accumulated construction costs relative to the total estimated costs. Given that the aforementioned total estimated costs involve accounting estimates resulting in uncertainties and the total estimated costs will affect the stage of completion and the recognition of construction revenue, we considered the accuracy of construction revenue as a key audit matter.

##### How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Obtained an understanding on the internal control of the assessment of the total estimated costs, sampled and verified the total estimated costs of significant constructions and assessed the consistency between the assessment process and the designed internal control.
2. Sampled and verified the approved total estimated costs for the new significant constructions and the constructions with significant changes in the total estimated costs during the year, including the supporting documents of the modified construction costs during the year.

3. Obtained the details of construction costs during the year, performed relevant substantive procedures, including sampling and verifying the construction costs incurred during the year with relevant evidence, and confirmed whether the costs incurred for the year had been accounted for appropriately, recalculated the stage of completion which is calculated based on the actual accumulated construction costs relative to the total estimated costs and ascertained whether revenue was recognised appropriately based on the stage of completion.

***Responsibilities of management and those charged with governance for the parent company only financial statements***

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

***Auditors' responsibilities for the audit of the parent company only financial statements***

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

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

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

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

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TSAI, PEI-HUA

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Liao, Fu-Ming

For and on Behalf of PricewaterhouseCoopers, Taiwan

March 12, 2026

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The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

**MEGA UNION TECHNOLOGY INCORPORATED**  
**PARENT COMPANY ONLY BALANCE SHEETS**  
**DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

| Assets             |                                                                                 | Notes      | December 31, 2025 |     | December 31, 2024 |     |
|--------------------|---------------------------------------------------------------------------------|------------|-------------------|-----|-------------------|-----|
|                    |                                                                                 |            | AMOUNT            | %   | AMOUNT            | %   |
| Current assets     |                                                                                 |            |                   |     |                   |     |
| 1100               | Cash and cash equivalents                                                       | 6(1)       | \$ 5,174,406      | 37  | \$ 1,960,592      | 22  |
| 1136               | Financial assets at amortised cost - current                                    | 6(3) and 8 | 103,532           | 1   | 690               | -   |
| 1140               | Contract assets - current                                                       | 6(18)      | 2,032,737         | 14  | 1,866,464         | 21  |
| 1150               | Notes receivable, net                                                           | 6(4)       | -                 | -   | 22                | -   |
| 1170               | Accounts receivable, net                                                        | 6(4)       | 1,755,989         | 13  | 1,749,208         | 19  |
| 1180               | Accounts receivable - related parties                                           | 7          | 253,881           | 2   | 8,350             | -   |
| 1200               | Other receivables                                                               |            | 4,920             | -   | 409               | -   |
| 1210               | Other receivables - related parties                                             | 7          | 316               | -   | -                 | -   |
| 130X               | Inventories                                                                     | 6(5)       | 734,435           | 5   | 801,012           | 9   |
| 1410               | Prepayments                                                                     |            | 254,876           | 2   | 186,819           | 2   |
| 1470               | Other current assets                                                            | 6(18)      | 33,908            | -   | 21,062            | -   |
| 11XX               | Total current assets                                                            |            | 10,349,000        | 74  | 6,594,628         | 73  |
| Non-current assets |                                                                                 |            |                   |     |                   |     |
| 1517               | Financial assets at fair value through other comprehensive income - non-current | 6(2)       | 54,154            | 1   | 50,000            | 1   |
| 1550               | Investments accounted for using equity method                                   | 6(6)       | 1,365,912         | 10  | 592,941           | 7   |
| 1600               | Property, plant and equipment                                                   | 6(7) and 8 | 2,119,364         | 15  | 1,690,376         | 19  |
| 1755               | Right-of-use assets                                                             | 6(8)       | 21,385            | -   | 19,716            | -   |
| 1780               | Intangible assets                                                               |            | 10,251            | -   | 16,090            | -   |
| 1840               | Deferred tax assets                                                             | 6(22)      | 25,122            | -   | 41,398            | -   |
| 1990               | Other non-current assets                                                        |            | 10,131            | -   | 7,214             | -   |
| 15XX               | Total non-current assets                                                        |            | 3,606,319         | 26  | 2,417,735         | 27  |
| 1XXX               | Total assets                                                                    |            | \$ 13,955,319     | 100 | \$ 9,012,363      | 100 |

(Continued)

**MEGA UNION TECHNOLOGY INCORPORATED**  
**PARENT COMPANY ONLY BALANCE SHEETS**  
**DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars)

| Liabilities and Equity  |                                                                          |             | December 31, 2025 |        | December 31, 2024 |        |
|-------------------------|--------------------------------------------------------------------------|-------------|-------------------|--------|-------------------|--------|
|                         |                                                                          |             | Notes             | AMOUNT | %                 | AMOUNT |
| Current liabilities     |                                                                          |             |                   |        |                   |        |
| 2100                    | Short-term borrowings                                                    | 6(10) and 8 | \$ 366,765        | 3      | \$ -              | -      |
| 2130                    | Contract liabilities - current                                           | 6(18)       | 1,438,761         | 10     | 992,047           | 11     |
| 2170                    | Accounts payable                                                         |             | 1,751,815         | 13     | 1,515,937         | 17     |
| 2180                    | Accounts payable - related parties                                       | 7           | 40,705            | -      | 23,952            | -      |
| 2200                    | Other payables                                                           | 6(9)        | 1,295,811         | 9      | 951,205           | 11     |
| 2230                    | Current income tax liabilities                                           |             | 297,576           | 2      | 196,539           | 2      |
| 2250                    | Provisions - current                                                     | 6(11)       | 320,351           | 2      | 321,223           | 4      |
| 2280                    | Lease liabilities - current                                              | 7           | 14,799            | -      | 10,736            | -      |
| 2320                    | Long-term borrowings, current portion                                    | 6(12) and 8 | 2,851             | -      | 26,380            | -      |
| 2399                    | Other current liabilities                                                |             | 6,555             | -      | 4,701             | -      |
| 21XX                    | Total current liabilities                                                |             | 5,535,989         | 39     | 4,042,720         | 45     |
| Non-current liabilities |                                                                          |             |                   |        |                   |        |
| 2540                    | Long-term borrowings                                                     | 6(12) and 8 | 154,947           | 1      | 394,608           | 4      |
| 2570                    | Deferred tax liabilities                                                 | 6(22)       | 221,036           | 2      | 91,439            | 1      |
| 2580                    | Lease liabilities - non-current                                          | 7           | 7,001             | -      | 9,334             | -      |
| 2640                    | Net defined benefit liability - non-current                              | 6(13)       | 9,946             | -      | 4,106             | -      |
| 25XX                    | Total non-current liabilities                                            |             | 392,930           | 3      | 499,487           | 5      |
| 2XXX                    | Total liabilities                                                        |             | 5,928,919         | 42     | 4,542,207         | 50     |
| Equity                  |                                                                          |             |                   |        |                   |        |
|                         | Share capital                                                            | 6(15)       |                   |        |                   |        |
| 3110                    | Common share                                                             |             | 766,879           | 6      | 690,883           | 8      |
|                         | Capital surplus                                                          | 6(16)       |                   |        |                   |        |
| 3200                    | Capital surplus                                                          |             | 3,132,347         | 22     | 971,110           | 11     |
|                         | Retained earnings                                                        | 6(17)       |                   |        |                   |        |
| 3310                    | Legal reserve                                                            |             | 403,175           | 3      | 252,010           | 3      |
| 3320                    | Special reserve                                                          |             | -                 | -      | 2,977             | -      |
| 3350                    | Unappropriated retained earnings                                         |             | 3,693,581         | 27     | 2,542,888         | 28     |
|                         | Other equity interest                                                    |             |                   |        |                   |        |
| 3400                    | Other equity interest                                                    |             | 30,418            | -      | 10,288            | -      |
| 3XXX                    | Total equity                                                             |             | 8,026,400         | 58     | 4,470,156         | 50     |
|                         | Significant contingent liabilities and unrecognised contract commitments | 9           |                   |        |                   |        |
|                         | Significant events after the balance sheet date                          | 11          |                   |        |                   |        |
| 3X2X                    | Total liabilities and equity                                             |             | \$ 13,955,319     | 100    | \$ 9,012,363      | 100    |

The accompanying notes are an integral part of these parent company only financial statements.

**MEGA UNION TECHNOLOGY INCORPORATED**  
**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME**  
**YEARS ENDED DECEMBER 31, 2025 AND 2024**  
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)

|                                                                                          |                                                                                                                |                | Years ended December 31, |       |              |       |
|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------|--------------------------|-------|--------------|-------|
|                                                                                          |                                                                                                                |                | 2025                     |       | 2024         |       |
| Items                                                                                    | Notes                                                                                                          |                | AMOUNT                   | %     | AMOUNT       | %     |
| 4000                                                                                     | Operating revenue                                                                                              | 6(18) and 7    | \$ 13,777,231            | 100   | \$ 9,500,874 | 100   |
| 5000                                                                                     | Operating costs                                                                                                | 6(5)(21) and 7 | ( 10,858,417)            | ( 79) | ( 7,536,547) | ( 79) |
| 5900                                                                                     | Gross profit                                                                                                   |                | 2,918,814                | 21    | 1,964,327    | 21    |
| 5910                                                                                     | Unrealised profit from sales                                                                                   |                | ( 2,097)                 | -     | ( 1,651)     | -     |
| 5920                                                                                     | Realised profit from sales                                                                                     |                | 5,759                    | -     | 48           | -     |
| 5950                                                                                     | Gross profit from operations                                                                                   |                | 2,922,476                | 21    | 1,962,724    | 21    |
|                                                                                          | Operating expenses                                                                                             | 6(21)          |                          |       |              |       |
| 6200                                                                                     | General and administrative expenses                                                                            |                | ( 534,958)               | ( 4)  | ( 283,681)   | ( 3)  |
| 6300                                                                                     | Research and development expenses                                                                              |                | ( 70,817)                | -     | ( 62,029)    | ( 1)  |
| 6450                                                                                     | Expected credit impairment gain                                                                                | 6(4)(18)       | 10,997                   | -     | 4,369        | -     |
| 6000                                                                                     | Total operating expenses                                                                                       |                | ( 594,778)               | ( 4)  | ( 341,341)   | ( 4)  |
| 6900                                                                                     | Net operating profit                                                                                           |                | 2,327,698                | 17    | 1,621,383    | 17    |
|                                                                                          | Non-operating income and expenses                                                                              |                |                          |       |              |       |
| 7100                                                                                     | Interest income                                                                                                | 6(3)           | 37,706                   | -     | 19,611       | -     |
| 7010                                                                                     | Other income                                                                                                   | 7              | 12,686                   | -     | 17,065       | -     |
| 7020                                                                                     | Other gains and losses                                                                                         | 6(19) and 7    | 15,114                   | -     | 22,748       | -     |
| 7050                                                                                     | Finance costs                                                                                                  | 6(20) and 7    | ( 25,951)                | -     | ( 10,260)    | -     |
| 7070                                                                                     | Share of profit of associates and joint ventures accounted for using equity method                             | 6(6)           | 637,856                  | 5     | 247,285      | 3     |
| 7000                                                                                     | Total non-operating income and expenses                                                                        |                | 677,411                  | 5     | 296,449      | 3     |
| 7900                                                                                     | Profit before income tax                                                                                       |                | 3,005,109                | 22    | 1,917,832    | 20    |
| 7950                                                                                     | Tax expense                                                                                                    | 6(22)          | ( 633,584)               | ( 5)  | ( 405,744)   | ( 4)  |
| 8200                                                                                     | Profit for the year                                                                                            |                | \$ 2,371,525             | 17    | \$ 1,512,088 | 16    |
| Other comprehensive income                                                               |                                                                                                                |                |                          |       |              |       |
| Components of other comprehensive income that will not be reclassified to profit or loss |                                                                                                                |                |                          |       |              |       |
| 8311                                                                                     | Losses on remeasurements of defined benefit plan                                                               | 6(13)          | ( \$ 5,409)              | -     | ( \$ 548)    | -     |
| 8349                                                                                     | Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | 6(22)          | 1,082                    | -     | 109          | -     |
| 8310                                                                                     | Other comprehensive loss that will not be reclassified to profit or loss                                       |                | ( 4,327)                 | -     | ( 439)       | -     |
| Components of other comprehensive income that will be reclassified to profit or loss     |                                                                                                                |                |                          |       |              |       |
| 8361                                                                                     | Financial statements translation differences of foreign operations                                             | 6(6)           | 20,130                   | -     | 12,257       | -     |
| 8360                                                                                     | Other comprehensive income that will be reclassified to profit or loss                                         |                | 20,130                   | -     | 12,257       | -     |
| 8300                                                                                     | Other comprehensive income                                                                                     |                | \$ 15,803                | -     | \$ 11,818    | -     |
| 8500                                                                                     | Total comprehensive income                                                                                     |                | \$ 2,387,328             | 17    | \$ 1,523,906 | 16    |
| Basic earnings per share (in dollars)                                                    |                                                                                                                |                |                          |       |              |       |
| 9750                                                                                     | Profit for the year                                                                                            | 6(23)          | \$ 32.29                 |       | \$ 22.33     |       |
| Diluted earnings per share (in dollars)                                                  |                                                                                                                |                |                          |       |              |       |
| 9850                                                                                     | Profit for the year                                                                                            | 6(23)          | \$ 31.44                 |       | \$ 21.46     |       |

The accompanying notes are an integral part of these parent company only financial statements.

MEGA UNION TECHNOLOGY INCORPORATED  
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

|                                                          |           | Capital Surplus |                            |                        | Retained Earnings |                 |                                  | Other Equity Interest                                               |               |
|----------------------------------------------------------|-----------|-----------------|----------------------------|------------------------|-------------------|-----------------|----------------------------------|---------------------------------------------------------------------|---------------|
|                                                          |           |                 |                            |                        |                   |                 |                                  | Exchange differences on translation of foreign financial statements |               |
|                                                          | Notes     | Common share    | Additional paid-in capital | Employee share options | Legal reserve     | Special reserve | Unappropriated retained earnings |                                                                     | Total equity  |
| Year ended December 31, 2024                             |           |                 |                            |                        |                   |                 |                                  |                                                                     |               |
| Balance at January 1, 2024                               |           | \$ 615,441      | \$ 924,980                 | \$ 8,928               | \$ 141,788        | \$ -            | \$ 1,698,335                     | (\$ 1,969 )                                                         | \$ 3,387,503  |
| Profit for the year                                      |           | -               | -                          | -                      | -                 | -               | 1,512,088                        | -                                                                   | 1,512,088     |
| Other comprehensive income (loss)                        |           | -               | -                          | -                      | -                 | -               | ( 439 )                          | 12,257                                                              | 11,818        |
| Total comprehensive income                               |           | -               | -                          | -                      | -                 | -               | 1,511,649                        | 12,257                                                              | 1,523,906     |
| Appropriations of 2023 earnings                          | 6(17)     |                 |                            |                        |                   |                 |                                  |                                                                     |               |
| Legal reserve                                            |           | -               | -                          | -                      | 110,222           | -               | ( 110,222 )                      | -                                                                   | -             |
| Special reserve                                          |           | -               | -                          | -                      | -                 | 2,977           | ( 2,977 )                        | -                                                                   | -             |
| Cash dividends                                           |           | -               | -                          | -                      | -                 | -               | ( 492,353 )                      | -                                                                   | ( 492,353 )   |
| Shares dividends                                         |           | 61,544          | -                          | -                      | -                 | -               | ( 61,544 )                       | -                                                                   | -             |
| Compensation costs recognised for employee share options | 6(14)     | -               | -                          | 4,550                  | -                 | -               | -                                | -                                                                   | 4,550         |
| Exercise of employee share options                       | 6(14)(15) | 13,898          | 32,652                     | -                      | -                 | -               | -                                | -                                                                   | 46,550        |
| Balance at December 31, 2024                             |           | \$ 690,883      | \$ 957,632                 | \$ 13,478              | \$ 252,010        | \$ 2,977        | \$ 2,542,888                     | \$ 10,288                                                           | \$ 4,470,156  |
| Year ended December 31, 2025                             |           |                 |                            |                        |                   |                 |                                  |                                                                     |               |
| Balance at January 1, 2025                               |           | \$ 690,883      | \$ 957,632                 | \$ 13,478              | \$ 252,010        | \$ 2,977        | \$ 2,542,888                     | \$ 10,288                                                           | \$ 4,470,156  |
| Profit for the year                                      |           | -               | -                          | -                      | -                 | -               | 2,371,525                        | -                                                                   | 2,371,525     |
| Other comprehensive income (loss)                        |           | -               | -                          | -                      | -                 | -               | ( 4,327 )                        | 20,130                                                              | 15,803        |
| Total comprehensive income                               |           | -               | -                          | -                      | -                 | -               | 2,367,198                        | 20,130                                                              | 2,387,328     |
| Appropriations of 2024 earnings                          | 6(17)     |                 |                            |                        |                   |                 |                                  |                                                                     |               |
| Legal reserve                                            |           | -               | -                          | -                      | 151,165           | -               | ( 151,165 )                      | -                                                                   | -             |
| Special reserve                                          |           | -               | -                          | -                      | -                 | ( 2,977 )       | 2,977                            | -                                                                   | -             |
| Cash dividends                                           |           | -               | -                          | -                      | -                 | -               | ( 1,068,317 )                    | -                                                                   | ( 1,068,317 ) |
| Compensation costs recognised for employee share options | 6(14)     | -               | -                          | 52,682                 | -                 | -               | -                                | -                                                                   | 52,682        |
| Issuance of common shares for cash                       | 6(15)     | 72,200          | 2,099,495                  | ( 1,948 )              | -                 | -               | -                                | -                                                                   | 2,169,747     |
| Exercise of employee share options                       | 6(14)(15) | 3,796           | 11,008                     | -                      | -                 | -               | -                                | -                                                                   | 14,804        |
| Balance at December 31, 2025                             |           | \$ 766,879      | \$ 3,068,135               | \$ 64,212              | \$ 403,175        | \$ -            | \$ 3,693,581                     | \$ 30,418                                                           | \$ 8,026,400  |

The accompanying notes are an integral part of these parent company only financial statements.

MEGA UNION TECHNOLOGY INCORPORATED  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

|                                                                                                  | Notes    | Years ended December 31, |              |
|--------------------------------------------------------------------------------------------------|----------|--------------------------|--------------|
|                                                                                                  |          | 2025                     | 2024         |
| <b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>                                               |          |                          |              |
| Profit before tax                                                                                |          | \$ 3,005,109             | \$ 1,917,832 |
| Adjustments                                                                                      |          |                          |              |
| Adjustments to reconcile profit (loss)                                                           |          |                          |              |
| Unrealised (loss) profit from sales                                                              |          | ( 3,662 )                | 1,603        |
| Depreciation                                                                                     | 6(21)    | 65,223                   | 55,708       |
| Amortisation                                                                                     | 6(21)    | 10,513                   | 11,171       |
| Expected credit impairment gain                                                                  | 6(4)(18) | ( 10,997 )               | ( 4,369 )    |
| Share of profit of subsidiaries, associates and joint ventures accounted for under equity method | 6(6)     |                          |              |
|                                                                                                  |          | ( 637,856 )              | ( 247,285 )  |
| Gain on disposal of property, plant and equipment                                                | 6(19)    | ( 853 )                  | ( 467 )      |
| Amount of property, plant and equipment transferred to expenses                                  | 6(7)     | 3,449                    | 27           |
| Gain on lease modification                                                                       | 6(8)(19) | ( 7 )                    | ( 183 )      |
| Compensation costs of employee share options                                                     | 6(14)    | 52,682                   | 4,550        |
| Interest income                                                                                  |          | ( 37,706 )               | ( 19,611 )   |
| Interest expense                                                                                 | 6(20)    | 25,951                   | 10,260       |
| Changes in operating assets and liabilities                                                      |          |                          |              |
| Changes in operating assets                                                                      |          |                          |              |
| Contract assets - current                                                                        |          | ( 158,483 )              | ( 354,997 )  |
| Notes receivable                                                                                 |          | 22                       | 438          |
| Accounts receivable                                                                              |          | ( 2,689 )                | ( 275,218 )  |
| Accounts receivable - related parties                                                            |          | ( 245,531 )              | 18,710       |
| Inventories                                                                                      |          | 61,279                   | 9,930        |
| Other receivables                                                                                |          | 10                       | 7,059        |
| Other receivables - related parties                                                              |          | ( 316 )                  | 1            |
| Prepayments                                                                                      |          | ( 68,057 )               | ( 105,691 )  |
| Other current assets                                                                             |          | ( 12,846 )               | ( 7,159 )    |
| Changes in operating liabilities                                                                 |          |                          |              |
| Contract liabilities - current                                                                   |          | 446,714                  | ( 56,944 )   |
| Accounts payable                                                                                 |          | 235,878                  | 241,551      |
| Accounts payable - related parties                                                               |          | 16,753                   | 5,085        |
| Other payables                                                                                   |          | 340,603                  | 214,205      |
| Provisions - current                                                                             |          | ( 872 )                  | 40,934       |
| Other current liabilities                                                                        |          | 1,854                    | 268          |
| Net defined benefit liabilities                                                                  |          | 431                      | 359          |
| Cash inflow generated from operations                                                            | —        | 3,086,596                | 1,467,767    |
| Interest received                                                                                |          | 33,185                   | 19,212       |
| Interest paid                                                                                    |          | ( 21,948 )               | ( 10,260 )   |
| Dividends received                                                                               |          | 13,629                   | 13,470       |
| Income tax paid                                                                                  |          | ( 385,592 )              | ( 391,520 )  |
| Net cash flows from operating activities                                                         | —        | 2,725,870                | 1,098,669    |

(Continued)

MEGA UNION TECHNOLOGY INCORPORATED  
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS  
YEARS ENDED DECEMBER 31, 2025 AND 2024  
(Expressed in thousands of New Taiwan dollars)

|                                                                                  | Notes    | Years ended December 31,<br>2025 | 2024                |
|----------------------------------------------------------------------------------|----------|----------------------------------|---------------------|
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>                                      |          |                                  |                     |
| (Increase) decrease in financial assets at amortised cost - current              |          | (\$ 102,842 )                    | \$ 652,977          |
| Acquisition of financial assets at fair value through other comprehensive income |          | ( 4,154 )                        | ( 50,000 )          |
| Acquisition of property, plant and equipment                                     | 6(24)    | ( 482,426 )                      | ( 358,054 )         |
| Proceeds from disposal of property, plant and equipment                          |          | 2,081                            | 600                 |
| Acquisition of intangible assets                                                 |          | ( 4,674 )                        | ( 19,390 )          |
| Acquisition of investments accounted for using equity method                     |          | ( 124,952 )                      | ( 38,748 )          |
| Decrease in refundable deposits                                                  |          | 32                               | 8,751               |
| Capitalised interest paid                                                        | 6(7)(20) | ( 30 )                           | ( 1,730 )           |
| Net cash flows (used in) from investing activities                               |          | ( 716,965 )                      | 194,406             |
| <u>CASH FLOWS FROM FINANCING ACTIVITIES</u>                                      |          |                                  |                     |
| Proceeds from short-term borrowings                                              | 6(25)    | 366,765                          | -                   |
| Proceeds from long-term borrowings                                               | 6(25)    | 158,500                          | -                   |
| Repayment of long-term borrowings                                                | 6(25)    | ( 421,690 )                      | ( 103,817 )         |
| Repayment of lease principal                                                     | 6(25)    | ( 14,900 )                       | ( 13,368 )          |
| Dividends paid                                                                   | 6(17)    | ( 1,068,317 )                    | ( 492,353 )         |
| Issuance of common shares for cash                                               | 6(15)    | 2,169,747                        | -                   |
| Employee share options exercised                                                 | 6(15)    | 14,804                           | 46,550              |
| Net cash flows from (used in) financing activities                               |          | 1,204,909                        | ( 562,988 )         |
| Net increase in cash and cash equivalents                                        |          | 3,213,814                        | 730,087             |
| Cash and cash equivalents at beginning of year                                   |          | 1,960,592                        | 1,230,505           |
| Cash and cash equivalents at end of year                                         |          | <u>\$ 5,174,406</u>              | <u>\$ 1,960,592</u> |

The accompanying notes are an integral part of these parent company only financial statements.

#### Appendix 4: 2025 Earnings Distribution Proposal

##### Earnings Distribution Table for FY2025

(Unit: NT\$)

| Item                                     | Amount          |
|------------------------------------------|-----------------|
| Beginning Unappropriated Earnings        | 1,326,383,779   |
| Add: 2025 Net Income                     | 2,371,525,136   |
| Less: Remeasurements of Defined Benefits | (4,327,043)     |
| Less: Legal Reserve                      | (236,719,809)   |
| Earnings Available for Distribution      | 3,456,862,063   |
| Less: Cash Dividends (NT\$17 per share)  | (1,303,694,504) |
| Less: Stock Dividends (NT\$3 per share)  | (230,063,740)   |
| Ending Unappropriated Earnings           | 1,923,103,819   |

Note: As of April 27, 2026, the number of issued shares was 76,687,912.



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## Appendix 5: Comparison of Amendments to the Articles of Incorporation

### Comparison of Amendments to the Articles of Incorporation

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Amended Article No.                                                                    |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| Article 5           | The total capital of the Company shall be NT\$ <del>2</del> ,000,000,000, divided into <del>2</del> 00,000,000 shares, with a par value of NT\$10 per share. The unissued shares may be issued in installments upon authorization of the Board of Directors. Within the aforementioned total capital, <del>NT\$120,000,000 is reserved up to fifteen percent (15%) of the total issued shares is reserved</del> for the issuance of employee stock option warrants and restricted shares for employees, <del>totaling 12,000,000 shares,</del> and the Board of Directors is authorized to issue them in installments. (The following is omitted.) | Article 5           | The total capital of the Company shall be NT\$1,000,000,000, divided into 100,000,000 shares, with a par value of NT\$10 per share. The unissued shares may be issued in installments upon authorization of the Board of Directors. Within the aforementioned total capital, NT\$120,000,000 is reserved for the issuance of employee stock option warrants and restricted shares for employees, totaling 12,000,000 shares, and the Board of Directors is authorized to issue them in installments. (The following is omitted.) | Revised in accordance with the Company's operational needs and applicable regulations. |
| Article 22          | The Articles of Incorporation were established on Dec. 21, 1983, and amended on:<br>1st: May 14, 1993<br>2nd: Aug. 24, 1993<br>3rd: Sep. 28, 1994<br>4th: Jan. 20, 1995<br>5th: Sep. 13, 1997<br>6th: Jun. 5, 1999<br>7th: Jun. 15, 2001<br>8th: Jun. 6, 2014                                                                                                                                                                                                                                                                                                                                                                                      | Article 22          | The Articles of Incorporation were established on Dec. 21, 1983, and amended on:<br>1st: May 14, 1993<br>2nd: Aug. 24, 1993<br>3rd: Sep. 28, 1994<br>4th: Jan. 20, 1995<br>5th: Sep. 13, 1997<br>6th: Sep. 4, 1999<br>7th: Jun. 15, 2001<br>8th: Jun. 6, 2014                                                                                                                                                                                                                                                                    | Addition of amendment date.                                                            |



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|                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |                                                                                                                                                                                                                                                                                                                                                                                            |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p>9th: Jun. 12, 2015<br/> 10th: Jun. 30, 2016<br/> 11th: Jun. 30, 2017<br/> 12th: Jun. 28, 2018<br/> 13th amendment: Nov. 8, 2016<br/> 14th amendment: Jun. 18, 2019<br/> 15th amendment: Jun. 25, 2020<br/> 16th amendment: Jul. 3, 2021<br/> 17th amendment: Jun. 30, 2022<br/> 18th amendment: Jun. 20, 2023<br/> 19th amendment: Jun. 17, 2024<br/> 20th amendment: Jun. 26, 2025<br/> <u>21th amendment: Jun. 25, 2026</u></p> |  | <p>9th: Jun. 12, 2015<br/> 10th: Jun. 30, 2016<br/> 11th: Jun. 30, 2017<br/> 12th: Jun. 28, 2018<br/> 13th amendment: Nov. 8, 2016<br/> 14th amendment: Jun. 18, 2019<br/> 15th amendment: Jun. 25, 2020<br/> 16th amendment: Jul. 3, 2021<br/> 17th amendment: Jun. 30, 2022<br/> 18th amendment: Jun. 20, 2023<br/> 19th amendment: Jun. 17, 2024<br/> 20th amendment: Jun. 26, 2025</p> |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

## Appendix 6: Comparison of Amendments to the “Procedures for Loaning of Funds”

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                   | Reason for Revision                                                                       |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Article 1           | <p><b>Amended</b></p> <p><del>1.1</del> To meet actual business needs and comply with Article 15 of the "Company Act" and the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies," the Company hereby establishes these Procedures.</p> <p><del>1.2 Unless otherwise provided by law, all matters relating to the lending of funds to others by the Company shall be handled in accordance with these Procedures.</del></p> | Article 1            | <p><b>Amended</b></p> <p>1.1 To meet actual business needs and comply with Article 15 of the "Company Act" and the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies," the Company hereby establishes these Procedures.</p> <p>1.2 Unless otherwise provided by law, all matters relating to the lending of funds to others by the Company shall be handled in accordance with these Procedures.</p> | 1. Point 2 of the original Article 1 overlapped with Article 2 and was therefore deleted. |
| Article 2           | <p><b>Legal Basis</b></p> <p>These Procedures are formulated in accordance with Article 36-1 of the "Securities and Exchange Act" and the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" issued by the Financial Supervisory Commission (FSC). Any matters not covered herein shall be governed by relevant laws and regulations.</p>                                                                                  | Article 2            | <p><b>Legal Basis</b></p> <p>These Procedures are formulated in accordance with Article 36-1 of the "Securities and Exchange Act" and the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" issued by the Financial Supervisory Commission (FSC). Any matters not covered herein shall be governed by relevant laws and regulations.</p>                                                            | 1. Minor wording adjustment.                                                              |
| Article 3           | <p><b><u>Definitions</u></b></p> <p>3.1 <u>"Subsidiary" and "Parent Company" shall be as determined under the Regulations</u></p>                                                                                                                                                                                                                                                                                                                                          | Article 3            | <p><b>Eligible Borrowers</b></p> <p>3.1 The Company's fund lending is limited to:<br/>3.1.1 Companies or firms having business</p>                                                                                                                                                                                                                                                                                                                   | 1. Original Article 3 moved to                                                            |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Reason for Revision                                                                                                        |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
|                     | <p><u>Governing the Preparation of Financial Reports by Securities Issuers.</u></p> <p>3.2 <u>"Net Value" refers to the equity attributable to owners of the parent company in the balance sheet.</u></p> <p>3.3 <u>"Public Announcement and Reporting" refers to entering data into the information reporting website designated by the Financial Supervisory Commission.</u></p> <p>3.4 <u>"Date of Occurrence" refers to the date of contract signing, date of payment, date of Board of Directors resolution, or other date that can confirm the counterparty and amount, whichever is earlier.</u></p> |                      | <p>transactions with the Company.</p> <p>3.1.2 Companies or firms in need of short-term financing approved by the Board. Financing shall not exceed 40% of the Company's net value.</p> <p>(1) "Short-term" means one year or one operating cycle (whichever is longer).</p> <p>(2) "Financing amount" refers to the cumulative balance.</p> <p>(3) "Net worth" refers to the equity attributable to owners of the parent company in the balance sheet as prescribed by the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p> <p>3.2 Lending between 100% owned foreign subsidiaries or from such subsidiaries to the Company is not exceeding 40% of net value.</p> <p>3.3 If the person in charge violates these provisions, they shall be jointly and severally liable with the borrower for repayment and damages.</p> | <p>Article 4.</p> <p>2. Original Art. 4.3 and Art. 10.4 moved to Art. 3.</p> <p>3. Added Art. 3.2 and 3.3 for clarity.</p> |
| Article 4           | <b>Eligible Borrowers</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Article 4            | <b>Evaluation Criteria For Lending Funds To</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1. Original Art. 4                                                                                                         |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Reason for Revision                                                                                                                                                                           |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | <p><del>3.1</del> <u>4.1</u> The Company's fund lending is limited to:</p> <p><del>3.1.1</del> <u>4.1.1</u> Companies or firms having business transactions with the Company.</p> <p>5.1.1 <u>4.1.2</u> Companies or firms in need of short-term financing <del>approved by the Board</del>. Financing shall not exceed 40% of the Company's net value.<br/> (1) "Short-term" means one year or one operating cycle (whichever is longer).<br/> (2) "Financing amount" refers to the cumulative balance.<br/> <del>(3) "Net worth" refers to the equity attributable to owners of the parent company in the balance sheet as prescribed by the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</del></p> <p><del>3.2</del> <u>4.2</u> Lending between 100% owned foreign subsidiaries or from such subsidiaries to the Company is <u>not subject to 4.1.2 but must have defined limits not exceeding 40% of net value.</u></p> <p><del>3.3</del> <u>4.3</u> If the person in charge violates these</p> |                      | <p><b>Others</b></p> <p>4.1 Lending due to business transactions: Limit per Article 5.2.</p> <p>4.2 Our company may only engage in short-term financing lending with other companies or firms, subject to approval by our board of directors, under the following circumstances:</p> <p>4.2.1 Parent-subsidiary relationship.</p> <p>4.2.2 Equity method investees for operational needs.</p> <p>4.2.3 Others approved by the Board.</p> <p>4.3 The subsidiaries and parent companies referred to in this procedure shall be identified in accordance with the financial reporting standards for securities issuers.</p> | <p>moved to Art. 5.</p> <p>2. Original Art. 3 moved to Art. 4.</p> <p>3. Minor wording adjustments.</p> <p>4. Amend according to actual circumstances to facilitate practical operations.</p> |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Original Article No. | Original Provision                                                                                                                                                                                                                                                             | Reason for Revision                                                                                                       |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
|                     | provisions, they shall be jointly and severally liable with the borrower for repayment and damages.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                      |                                                                                                                                                                                                                                                                                |                                                                                                                           |
| Article 5           | <b>Evaluation Criteria For Lending Funds To Others</b><br><del>4.1</del> <u>5.1</u> Lending due to business transactions: Limit per Article <del>65.2</del> .<br><del>4.2</del> <u>5.2</u> Our company may only engage in short-term financing lending with other companies or firms, <del>subject to approval by our board of directors</del> , under the following circumstances:<br><del>4.2.1</del> <u>5.2.1</u> Parent-subsidiary relationship.<br><del>4.2.2</del> <u>5.2.2</u> Equity method investees for operational needs.<br><del>4.2.3</del> <u>5.2.3</u> Others approved by the Board.<br><del>4.3</del> <del>The subsidiaries and parent companies referred to in this procedure shall be identified in accordance with the financial reporting standards for securities issuers.</del> | Article 5            | <b>Total Amount and Individual Limits For Lending Funds</b><br>5.1 Total limit: 40% of net value.<br>5.2 Business transaction limit: not exceeding the transaction amount higher of purchases or sales in last 12 months.<br>5.3 Short-term financing limit: 40% of net value. | 1. Original Art. 5 moved to Art. 6.<br>2. Original Art. 4.1/4.2 moved to Art. 5.<br>3. Original Art. 4.3 moved to Art. 3. |
| Article 6           | <b>Total Amount and Individual Limits For Lending Funds</b><br><del>6.2</del> <del>5.1</del> Total limit: 40% of net value, <u>including:</u><br><u>6.1.1 Business transactions: Max 10% of net value.</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Article 6            | <b>Lending Duration</b><br>6.1. Business transactions: Generally max 1 year.<br>6.2. Short-term financing: Max 1 year or one operating cycle.                                                                                                                                  | 1. Original Art. 6 moved to Art. 7.                                                                                       |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Original Article No. | Original Provision                                                                                           | Reason for Revision                                                                                                                                                   |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | <p><u>6.1.2 Short-term financing: Max 40% of net value.</u></p> <p><del>6.2</del>—<del>5.2</del><u>Individual Limits:</u></p> <p><u>6.2.1</u> Business transaction limit: not exceeding the transaction amount higher of purchases or sales in last 12 months <u>and not exceeding 10% of net value.</u></p> <p><u>6.2.2</u> Short-term financing limit: 40% of net value.</p> <p><del>6.2</del> <u>Loans between foreign companies in which the Company directly or indirectly holds 100% of the voting shares shall not exceed 40% of the Company's net worth; the limit for individual loans shall not exceed 20% of the Company's net worth.</u></p> <p><del>6.2</del> <u>Loans from foreign companies in which the Company directly or indirectly holds 100% of the voting shares to the Company shall not exceed 40% of the Company's net worth; the limit for individual lenders shall not exceed 20% of the Company's net worth.</u></p> |                      |                                                                                                              | <p>2. Original Art. 5 moved to Art. 6.</p> <p>3. Minor wording adjustments.</p> <p>4. Amend according to actual circumstances to facilitate practical operations.</p> |
| Article 7           | <p><b>Lending Duration</b></p> <p><del>6.1</del> <u>7.1</u> Business transactions: Generally max 1 year.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Article 7            | <p><b>Interest Calculation</b></p> <p>Determined by the Board. Default interest: 1.1x the original rate.</p> | <p>1. Original Art. 7 moved to Art. 8.</p>                                                                                                                            |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                               | Reason for Revision                                                                     |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
|                     | <del>6.2</del> <u>7.2</u> Short-term financing: Max 1 year or one operating cycle.                                                                                                                                                                                                                                                                                                                                                                                                    |                      |                                                                                                                                                                                                                                                                                                                                                                                                                  | 2. Original Art. 6 moved to Art. 7.                                                     |
| Article 8           | <b>Interest Calculation</b><br>Determined by the Board. Default interest: 1.1x the original rate.                                                                                                                                                                                                                                                                                                                                                                                     | Article 8            | <b>Decision-Making Hierarchy</b><br>8.1 Board resolution required; no delegation to others.<br>8.2 Subsidiary lending: Board may authorize Chairperson for revolving credit within 1 year. Limit for single entity: 10% of net value except as per 3.2. Independent directors' opinions must be recorded.<br>8.3 Independent directors' opinions must be recorded.                                               | 1. Original Art. 8 moved to Art. 9.<br>2. Original Art. 7 moved to Art. 8.              |
| Article 9           | <b>Decision-Making <u>And Authorization</u> Hierarchy</b><br><del>8.1</del> <u>9.1</u> Board resolution required; no delegation to others.<br><del>8.2</del> <u>9.2</u> Subsidiary lending: Board may authorize Chairperson for revolving credit within 1 year. Limit for single entity: 10% of net value except as per <del>43.2</del> . <del>Independent directors' opinions must be recorded.</del><br><del>8.3</del> <u>9.3</u> Independent directors' opinions must be recorded. | Article 9            | <b>Loan Processing And Review Procedures</b><br>9.1 Implementing Unit<br>9.1.1 Finance Dept responsible<br>9.2 Review Procedures and Loan Approval<br>9.2.1 Credit investigation:<br>Required for all except 100% owned subsidiaries. Annual credit checks. Assessment of necessity, risk, and impact. The principles are as follows:<br>(1) For first-time borrowers, the borrower should provide copies of the | 1. Original Art. 9 moved to Art. 10.<br>2. Original Art. 8 moved to Art. 9.<br>3. Minor |



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| Amended Article No. | Amended Provision | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Reason for Revision                                            |
|---------------------|-------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
|                     |                   |                      | <p>company's relevant licenses and the identity documents of the person in charge, as well as the necessary financial information for credit investigation.</p> <p>(2) For borrowers who continue to borrow, a credit check should be conducted once a year in principle. In the case of major cases, a credit check should be conducted periodically as needed.</p> <p>(3) If the borrower has a sound financial and credit standing, and the annual financial statements have been audited and certified by an accountant, then an investigation report older than one year but less than two years may be used, and the loan application may be made with reference to the audited and certified financial statements.</p> <p>9.2.2 Review and Assessment:<br/>For any loan within the limit specified in point 5, the borrower should complete an application form, and the handling unit should prepare a detailed review and assessment</p> | <p>wording adjustments</p> <p>4. Delete duplicate clauses.</p> |



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| Amended Article No. | Amended Provision | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Reason for Revision |
|---------------------|-------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                     |                   |                      | <p>report. The assessment report should include the following items:</p> <p>(1) The necessity and rationality of lending funds to others.</p> <p>(2) Credit investigation and risk assessment of loan recipients.</p> <p>(3) Impact on the company's operational risks, financial condition and shareholders' equity.</p> <p>(4) Whether collateral should be obtained and its appraised value.</p> <p>9.2.3 Loan approval:</p> <p>(1) After review and evaluation, if the borrower's credit rating is poor, or if there are other reasons why the loan is not suitable, the staff member should sign and approve the reasons for not proposing the loan and reply to the borrower as soon as possible.</p> <p>(2) After review and evaluation, for cases with good credit rating, legitimate loan purpose, and no adverse impact on the company's financial operations and shareholder rights, the handling personnel shall submit the credit investigation and review and evaluation report, along</p> |                     |



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| Amended Article No. | Amended Provision | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Reason for Revision |
|---------------------|-------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                     |                   |                      | <p>with the proposed loan amount, term, interest rate, and other information, to the President and Chairperson for approval, and then submit it to the board of directors for resolution in accordance with point <del>98</del> before proceeding.</p> <p>9.3 Notifying the Borrower<br/>After the loan application is approved, the handling personnel shall promptly notify the borrower by letter or telephone, detailing the company's loan terms, including the amount, term, interest rate, collateral, and guarantor, etc., and request the borrower to sign the agreement within the specified period, complete the establishment of collateral (mortgage) rights and guarantor verification procedures, and then disburse the funds.</p> <p>9.4 Loan signing and identity verification<br/>9.4.1 For loan cases, the handling personnel shall draft the contract terms, which must be reviewed by supervisors and submitted to legal counsel for approval before signing the contract.<br/>9.4.2 The content of the loan agreement shall comply with the approved loan</p> |                     |



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| Amended Article No. | Amended Provision | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Reason for Revision |
|---------------------|-------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                     |                   |                      | <p>terms. After the borrower and joint guarantor have signed the agreement, the handling personnel shall complete the spot-check procedure.</p> <p>9.5 Security</p> <p>9.5.1 If deemed necessary by the Board of Directors, the Company shall require the borrower to provide collateral equivalent to the loan amount and complete the creation of pledge or mortgage to secure the Company's creditor's rights. If the borrower provides an individual or company with sufficient financial capacity and credit as a guarantor in lieu of collateral, the Board of Directors may process it based on the opinion of the finance department. If a company acts as a guarantor, said guarantor company shall have clauses in its Articles of Incorporation allowing for guarantees and shall submit the minutes of the resolution from its shareholders' meeting or board of directors.</p> <p>9.5.2 Except for land and securities, all collateral should be insured against</p> |                     |



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| Amended Article No. | Amended Provision                            | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Reason for Revision |
|---------------------|----------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                     |                                              |                      | <p>fire. Vessels and vehicles should be fully insured. The insured amount should not be less than the collateral's value, and the insurance policy should specify that the company is the beneficiary. The name, quantity, location, insurance conditions, and endorsements of the insured property stated on the policy should be consistent with the company's original loan approval conditions. If the building did not have a house number at the time of its construction, its address should be indicated by the lot number and land parcel number.</p> <p>9.5.3 The handling personnel should ensure that the borrower is notified to renew the insurance before the expiration of the insurance period.</p> <p>9.6 Disbursement</p> <p>9.6.1 Once the loan application is approved and executed in accordance with these procedures, funds may be disbursed after verification by the Treasury Department.</p> |                     |
| Article 10          | <b>Loan Processing And Review Procedures</b> | Article 10           | <b>Announcement Procedures</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1. Original Art. 10 |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Reason for Revision                                                                                       |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
|                     | <p><del>9.1</del> <u>10.1</u> Implementing Unit</p> <p><del>9.1.1</del> <u>10.1.1</u> Finance Dept responsible.</p> <p><del>9.2</del> <u>10.2</u> Review Procedures and Loan Approval</p> <p><del>9.2.1</del> <u>10.2.1</u> Credit investigation:<br/>Required for all except 100% owned subsidiaries. Annual credit checks. Assessment of necessity, risk, and impact. The principles are as follows:<br/>(1) For first-time borrowers, the borrower should provide copies of the company's relevant licenses and the identity documents of the person in charge, as well as the necessary financial information for credit investigation.<br/>(2) For borrowers who continue to borrow, a credit check should be conducted once a year in principle. In the case of major cases, a credit check should be conducted periodically as needed.<br/>(3) If the borrower has a sound financial and credit standing, and the annual financial statements have been audited and certified by an accountant, then an investigation report older than one year but less</p> |                      | <p>10.1 Monthly reporting by 10th.</p> <p>10.2 Immediate reporting (within 2 days) if:<br/>10.2.1 Total exceeds 20% of net value.<br/>10.2.2 Individual exceeds 10% of net value.<br/>10.2.3 New lending &gt; NT\$10M and 2% of net value.</p> <p>10.3 If a subsidiary of the Company is not a domestic public company, and such subsidiary has matters requiring public announcement and reporting as prescribed in Subparagraphs of Article 10.2.3, the Company shall perform such announcement and reporting on behalf of the subsidiary.</p> <p>10.4 The date of occurrence mentioned in these Procedures refers to the date of contract signing, payment, board of directors resolution, or other dates that can confirm the counterparty and monetary amount of the fund lending, whichever is earlier.</p> | <p>moved to Art. 11.</p> <p>2. Original Art. 9 moved to Art. 10.</p> <p>3. Minor wording adjustments.</p> |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Original Article No. | Original Provision | Reason for Revision |
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|                     | <p>than two years may be used, and the loan application may be made with reference to the audited and certified financial statements.</p> <p><del>9.2.2</del> <u>10.2.2</u> Review and Assessment:<br/> <del>For any loan within the limit specified in point 5,</del> the borrower should complete an application form, and the handling unit should prepare a detailed review and assessment report. The assessment report should include the following items:</p> <ul style="list-style-type: none"> <li>(1) The necessity and rationality of lending funds to others.</li> <li>(2) Credit investigation and risk assessment of loan recipients.</li> <li>(3) Impact on the company's operational risks, financial condition and shareholders' equity.</li> <li>(4) Whether collateral should be obtained and its appraised value.</li> </ul> <p><del>9.2.3</del> <u>10.2.3</u> Loan approval:</p> <ul style="list-style-type: none"> <li>(1) After review and evaluation, if the borrower's credit rating is poor, or if there are other reasons why the loan is not suitable, the staff member should sign and approve the reasons</li> </ul> |                      |                    |                     |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Original Article No. | Original Provision | Reason for Revision |
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|                     | <p>for not proposing the loan and reply to the borrower as soon as possible.<br/>           (2) After review and evaluation, for cases with good credit rating, legitimate loan purpose, and no adverse impact on the company's financial operations and shareholder rights, the handling personnel shall submit the credit investigation and review and evaluation report, along with the proposed loan amount, term, interest rate, and other information, to the President and Chairperson for approval, and then submit it to the board of directors for resolution in accordance with point <del>98</del> before proceeding.</p> <p><del>9.3</del> <u>10.3</u> Notifying the Borrower<br/>           After the loan application is approved, the handling personnel shall promptly notify the borrower by letter or telephone, detailing the company's loan terms, including the amount, term, interest rate, collateral, and guarantor, etc., and request the borrower to sign the agreement within the specified period, complete the establishment of collateral (mortgage) rights</p> |                      |                    |                     |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Original Article No. | Original Provision | Reason for Revision |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------|---------------------|
|                     | <p>and guarantor verification procedures, and then disburse the funds.</p> <p><b>9.4</b> <u>10.4</u> Loan signing and identity verification</p> <p><b>9.4.1</b> <u>10.4.1</u> For loan cases, the handling personnel shall draft the contract terms, which must be reviewed by supervisors and submitted to legal counsel for approval before signing the contract.</p> <p><b>9.4.2</b> <u>10.4.2</u> The content of the loan agreement shall comply with the approved loan terms. After the borrower and joint guarantor have signed the agreement, the handling personnel shall complete the spot-check procedure.</p> <p><b>9.5</b> <u>10.5</u> Security</p> <p><b>9.5.1</b> <u>10.5.1</u> If deemed necessary by the Board of Directors, the Company shall require the borrower to provide collateral equivalent to the loan amount and complete the creation of pledge or mortgage to secure the Company's creditor's rights. If the borrower provides an individual or company with sufficient financial capacity and credit as a guarantor in</p> |                      |                    |                     |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Original Article No. | Original Provision | Reason for Revision |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------|---------------------|
|                     | <p>lieu of collateral, the Board of Directors may process it based on the opinion of the finance department. If a company acts as a guarantor, said guarantor company shall have clauses in its Articles of Incorporation allowing for guarantees and shall submit the minutes of the resolution from its shareholders' meeting or board of directors.</p> <p><del>9.5.2</del> <u>10.5.2</u> Except for land and securities, all collateral should be insured against fire. Vessels and vehicles should be fully insured. The insured amount should not be less than the collateral's value, and the insurance policy should specify that the company is the beneficiary. The name, quantity, location, insurance conditions, and endorsements of the insured property stated on the policy should be consistent with the company's original loan approval conditions. If the building did not have a house number at the time of its construction, its address should be indicated by the lot number and land</p> |                      |                    |                     |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Original Article No. | Original Provision                                                                                                                                                                                                                                                       | Reason for Revision                                                                                                          |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
|                     | <p>parcel number.</p> <p><del>9.5.3</del> <u>10.5.3</u> The handling personnel should ensure that the borrower is notified to renew the insurance before the expiration of the insurance period.</p> <p><del>9.6</del> <u>10.6</u> Disbursement</p> <p><del>9.6.1</del> <u>10.6.1</u> Once the loan application is approved and executed in accordance with these procedures, funds may be disbursed after verification by the Treasury Department.</p>                                                                                                                                                                                                                                             |                      |                                                                                                                                                                                                                                                                          |                                                                                                                              |
| Article 11          | <p><b><u>Announcement Procedures Information Disclosure</u></b></p> <p>10.1 <u>11.1</u> Monthly reporting by 10th.</p> <p><del>10.2</del> <u>11.2</u> Immediate reporting (within 2 days) if:</p> <p><del>10.2.1</del> <u>11.2.1</u> Total exceeds 20% of net value.</p> <p><del>10.2.2</del> <u>11.2.2</u> Individual exceeds 10% of net value.</p> <p><del>10.2.3</del> <u>11.2.3</u> New lending &gt; NT\$10M and 2% of net value.</p> <p><del>10.3</del> <u>11.3</u> If a subsidiary of the Company is not a domestic public company, and such subsidiary has matters requiring public announcement and reporting as prescribed in Subparagraphs of Article <del>11</del><u>10.2.3</u>, the</p> | Article 11           | <p><b>Post-lending Control Measures</b></p> <p>11.1 Ongoing credit/collateral monitoring.</p> <p>11.2 Repayment procedures (interest calculation, document cancellation).</p> <p>11.3 Maturity handling. Extensions: max 1 year, once only, Board approval required.</p> | <p>1. Original Art. 11 moved to Art. 12.</p> <p>2. Original Art. 10 moved to Art. 11.</p> <p>3. Moved Art. 16.3 to 11.4.</p> |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Original Article No. | Original Provision                                                                                                                                                                | Reason for Revision                                                                       |
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|                     | <p>Company shall perform such announcement and reporting on behalf of the subsidiary.</p> <p><del>10.4</del> <u>11.4 Public companies shall evaluate the status of funds lent, recognize adequate allowance for doubtful accounts, properly disclose relevant information in the financial reports, and provide relevant materials to the certified public accountants for their performance of necessary audit procedures. The date of occurrence mentioned in these Procedures refers to the date of contract signing, payment, board of directors resolution, or other dates that can confirm the counterparty and monetary amount of the fund lending, whichever is earlier.</u></p> |                      |                                                                                                                                                                                   | 4. Minor wording adjustments.                                                             |
| Article 12          | <p><b>Post-lending Control Measures</b></p> <p><del>11.1</del> <u>12.1</u> Ongoing credit/collateral monitoring.</p> <p><del>11.2</del> <u>12.2</u> Repayment procedures (interest calculation, document cancellation).</p> <p><del>11.3</del> <u>12.3</u> Maturity handling. Extensions: max 1 year, once only, Board approval required.</p> <p><u>12.4</u> <u>If conditions change (limit exceeded), an improvement plan must be sent to Supervisors.</u></p>                                                                                                                                                                                                                          | Article 12           | <p><b>Establishment Of A Reference Book</b></p> <p>Establishment of a ledger for recording lending details counterparty, amount, Board approval date, and evaluation results.</p> | <p>1. Original Art. 12 moved to Art. 13.</p> <p>2. Original Art. 11 moved to Art. 12.</p> |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                     | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Reason for Revision                                                                        |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
|                     |                                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3. Moved Art. 16.1 to 12.4.                                                                |
| Article 13          | <b>Establishment Of A Reference Book</b><br>Establishment of a ledger for recording lending details counterparty, amount, Board approval date, and evaluation results.                                                                                                                                                                                                                                | Article 13           | <b>Internal Audit</b><br>13.1 Internal auditors must audit lending operations quarterly. Written records required. Notify Supervisors of violations.<br>13.2 If the Company has established an audit committee in accordance with the Securities and Exchange Act, the provisions for the supervisor mentioned above shall apply to the audit committee.                                                                                                              | 1. Original Art. 13 moved to Art. 14.<br>2. Original Art. 12 moved to Art. 13.             |
| Article 14          | <b>Internal Audit</b><br><del>13.1</del> Internal auditors must audit lending operations quarterly. Written records required. Notify <u>Audit Committee Supervisors</u> of violations.<br><del>13.2 If the Company has established an audit committee in accordance with the Securities and Exchange Act, the provisions for the supervisor mentioned above shall apply to the audit committee.</del> | Article 14           | <b>Subsidiary Control</b><br>14.1 Subsidiaries must set own procedures per FSC rules.<br>14.2 Subsidiary lending requires parent approval based on necessity/risk evaluation.<br>14.3 Monthly balance reports by the beginning of each month.<br>14.4 The Finance Department of the Company shall periodically evaluate whether the follow-up control measures for loans granted by subsidiaries and the procedures for handling overdue receivables are appropriate. | 1. Original Art. 14 moved to Art. 15.<br>2. Original Art. 13 moved to Art. 14.<br>3. Amend |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Original Article No. | Original Provision                                                                                                                                   | Reason for Revision                                                                                                                                                      |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                      | 14.5 Regular audits of subsidiary compliance.                                                                                                        | according to actual circumstances to facilitate practical operations.                                                                                                    |
| Article 15          | <b>Subsidiary Control</b><br><del>14.1</del> <u>15.1</u> Subsidiaries must set own procedures per FSC rules <u>and seek parent Board approval.</u><br><del>14.2</del> <u>15.2</u> Subsidiary lending requires parent approval based on necessity/risk evaluation.<br><u>15.3 Fund loans between the Company and its subsidiaries, or between its subsidiaries, shall be handled in accordance with Article 8.2. Procedures for Lending Funds.</u><br><del>14.3</del> <u>15.4</u> Monthly balance reports by <del>the</del> <u>beginning 5th</u> of each month.<br><del>14.4</del> <u>15.5</u> The Finance Department of the Company shall periodically evaluate whether the follow-up control measures for loans granted by subsidiaries and the procedures for handling overdue receivables are appropriate.<br><del>14.5</del> <u>15.6</u> Regular audits of subsidiary | Article 15           | <b>Penalty</b><br>Managers and personnel in violation shall be penalized according to the Company's personnel management rules and work regulations. | 1. Original Art. 15 moved to Art. 16.<br><br>2. Original Art. 14 moved to Art. 15.<br><br>3. Amend according to actual circumstances to facilitate practical operations. |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                 | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Reason for Revision                                                                 |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
|                     | compliance.                                                                                                                                                                                                                                                                                                                                                                                       |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                     |
| Article 16          | <b>Penalty</b><br>Managers and personnel in violation shall be penalized according to the Company's personnel management rules and work regulations.                                                                                                                                                                                                                                              | Article 16           | <b>Other Matters</b><br>16.1 If conditions change (limit exceeded), an improvement plan must be sent to Supervisors.<br>16.2 If the Company has established an audit committee in accordance with the Securities and Exchange Act, the provisions for the supervisor mentioned above shall apply to the audit committee.<br>16.3 Public companies shall evaluate the status of funds lent, recognize adequate allowance for doubtful accounts, properly disclose relevant information in the financial reports, and provide relevant materials to the certified public accountants for their performance of necessary audit procedures. | 1. Original text moved to 12.4 and 11.4.<br>2. Original Art. 15 moved to Art. 16. ° |
| Article 17          | <b>Implementation and Amendment</b><br>17.1 <del>After being approved by the Board of Directors, these Procedures shall be submitted to each supervisor and submitted to the Shareholders' Meeting for consent. If any director expresses dissent and has a record or written statement, the Company shall submit the director's dissent along with the proposal to each supervisor and the</del> | Article 17           | <b>Implementation and Amendment</b><br>17.1 After being approved by the Board of Directors, these Procedures shall be submitted to each supervisor and submitted to the Shareholders' Meeting for consent. If any director expresses dissent and has a record or written statement, the Company shall submit the director's dissent along with the proposal to each supervisor and the                                                                                                                                                                                                                                                  | 1. Amend according to actual circumstances to facilitate practical operations.      |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Reason for Revision |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                     | <p><del>Shareholders' Meeting for discussion, and the same applies to any revisions. These Procedures shall be implemented upon approval by more than one-half of all audit committee members and approval by the Board of Directors, followed by submission to the shareholders' meeting for approval. If any director expresses dissent, and there is a record or written statement of such dissent, the company shall submit the dissenting opinion to the shareholders' meeting for discussion; the same applies to any amendments.</del></p> <p><del>17.2 Where the Company has established independent directors, the submission of these Procedures to the Board of Directors for discussion in accordance with the preceding paragraph shall take into full consideration each independent director's opinions. If an independent director expresses any dissent or reservation, it shall be recorded in the minutes of the Board of Directors meeting.</del></p> <p><del>17.3 If the Company has established an Audit Committee, the adoption or amendment of these Procedures shall be approved by at least one-half of all Audit Committee</del></p> |                      | <p>Shareholders' Meeting for discussion, and the same applies to any revisions.</p> <p>17.2 Where the Company has established independent directors, the submission of these Procedures to the Board of Directors for discussion in accordance with the preceding paragraph shall take into full consideration each independent director's opinions. If an independent director expresses any dissent or reservation, it shall be recorded in the minutes of the Board of Directors meeting.</p> <p>17.3 If the Company has established an Audit Committee, the adoption or amendment of these Procedures shall be approved by at least one-half of all Audit Committee members and resolved by the Board of Directors, and Article (17.2) shall not apply. If the approval of one-half or more of all Audit Committee members is not obtained, the amendment may be adopted with the consent of 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.</p> <p>17.4 The term "all members of the audit committee" as used in 17.3 and "all</p> |                     |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Original Article No. | Original Provision                                                                                          | Reason for Revision |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------|---------------------|
|                     | <p><del>members and resolved by the Board of Directors, and Article (17.2) shall not apply. If the approval of one-half or more of all Audit Committee members is not obtained, the amendment may be adopted with the consent of 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.</del></p> <p>17.4 <u>17.2</u>17.3The term "all members of the audit committee" as used in 17.3 the preceding paragraph and "all directors" as used in the preceding paragraph shall be calculated based on those actually in office. actual number of members/directors in office.</p> |                      | <p>directors" as used in the preceding paragraph shall be calculated based on those actually in office.</p> |                     |

## Appendix 7: Comparison of Amendments to the “Procedures for Endorsements and Guarantees”

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Reason for Revision                                                                                                                                                                                 |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Article 1           | <p><b>Purpose</b></p> <p><del>1.1</del> In order to protect shareholders' rights and interests, strengthen financial management of endorsements and guarantees, and reduce operating risks, the Company has established these <u>Operating</u> Procedures.</p> <p><del>1.2</del> <del>Matters regarding external endorsements and guarantees by the Company shall be handled in accordance with these Procedures.</del></p>                                                                                                                                                                              | Article 1            | <p><b>Purpose</b></p> <p>1.1 In order to protect shareholders' rights and interests, strengthen financial management of endorsements and guarantees, and reduce operating risks, the Company has established these Procedures.</p> <p>1.2 Matters regarding external endorsements and guarantees by the Company shall be handled in accordance with these Procedures.</p>                                                                                                                                                            | <ol style="list-style-type: none"> <li>1. Slight wording adjustments.</li> <li>2. Item 2 of the original Article 1 overlapped with Article 2 and was therefore deleted.</li> </ol>                  |
| Article 3           | <p><b><u>Definitions</u></b></p> <p>3.1 <u>The terms "subsidiaries" and "parent company" as used in these Procedures shall be determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</u></p> <p>3.2 <u>The Company's financial reports are prepared in accordance with International Financial Reporting Standards (IFRS). "Net worth" in these Procedures refers to the equity attributable to owners of the parent company on the balance sheet as specified in the Regulations Governing the Preparation of Financial Reports by</u></p> | Article 3            | <p><b>Scope of Application</b></p> <p>3.1 The term "endorsements and guarantees" as used in these Procedures refers to the following:</p> <p>3.1.1. Financing endorsements and guarantees, including:</p> <ol style="list-style-type: none"> <li>(1) Bill discounting financing.</li> <li>(2) Endorsements or guarantees made for another company for financing purposes.</li> <li>(3) Issuance of a separate negotiable instrument to a non-financial enterprise as collateral for the Company's own financing purposes.</li> </ol> | <ol style="list-style-type: none"> <li>1. Original provision moved to Article 4.</li> <li>2. Original provisions from Article 4, Item 3 and Article 9, Items 4 and 5 moved to Article 3.</li> </ol> |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Reason for Revision                                                                               |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
|                     | <p><u>Securities Issuers.</u></p> <p>3.3 <u>"Announcement and filing" refers to the process of entering information into the information reporting website designated by the Financial Supervisory Commission.</u></p> <p>3.4 <u>"Date of occurrence" refers to the date of contract signing, date of payment, date of board of directors resolution, or other date that can confirm the counterparty and amount of the loan or endorsement/guarantee, whichever is earlier.</u></p>                             |                      | <p>3.1.2. Customs duty endorsements/guarantees: Endorsements or guarantees made for the Company or another company regarding customs duty matters.</p> <p>3.1.3. Other endorsements/guarantees: Endorsements or guarantees that cannot be classified into the above items 3.1.1 and 3.1.2.</p> <p>3.2 Where the Company provides movable or immovable property as a pledge or mortgage for another company's loans, it shall also be handled in accordance with these Procedures.</p> |                                                                                                   |
| Article 4           | <p><b><u>Scope of Application-Endorsement and Guarantees</u></b></p> <p><del>3.1</del> <u>4.1</u> "Endorsements and guarantees" as used in these Procedures refers to the following:</p> <p><del>3.1.1.</del> <u>4.1.1</u> Financing endorsements and guarantees, including:</p> <p>(1) Bill discounting financing.</p> <p>(2) Endorsements or guarantees for another company's financing.</p> <p>(3) Issuing negotiable instruments to non-financial enterprises as collateral for the Company's financing.</p> | Article 4            | <p><b>Entities for which the Company may make Endorsement and Guarantees</b></p> <p>4.1. Endorsement/guarantee subjects are limited to the following; collateral may be required if necessary:</p> <p>4.1.1 Companies with business dealings.</p> <p>4.1.2 Companies in which the Company directly or indirectly holds &gt;50% of voting shares.</p> <p>4.1.3 Companies that directly or indirectly hold &gt;50% of the Company's voting shares.</p>                                  | <p>1. Original provision moved to Article 5.</p> <p>2. Original Article 3 moved to Article 4.</p> |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                          | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Reason for Revision            |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
|                     | <p><del>3.1.2.</del> <u>4.1.2</u> Customs duty endorsements/guarantees: For the Company or another company.</p> <p><del>3.1.3.</del> <u>4.1.3</u> Endorsements/guarantees: Items that cannot be classified into <del>43.1.1</del> or <del>43.1.2</del>.</p> <p><del>3.2</del> <u>4.2</u> Providing movable or immovable property as collateral (pledge/mortgage) for another company's loans follows these Procedures.</p> |                      | <p>4.1.4 Companies in which the Company holds &gt;90% of voting shares may endorse for each other; the amount shall not exceed 10% of the Company's net worth, except for 100%-owned companies.</p> <p>4.2. Guarantees provided by the Company to its peers or joint contractors for contractual purposes, or guarantees provided by all contributing shareholders to the invested company in proportion to their shareholdings due to joint investment relationships, or joint and several guarantees provided by peers to the performance of pre-sale housing sales contracts in accordance with the Consumer Protection Act, are not subject to the restrictions of point 4.1 above and may serve as endorsements. The aforementioned capital contributions refer to direct capital contributions by the Company or capital contributions made through companies holding 100% of the voting shares.</p> <p>4.3. The terms "subsidiary" and "parent company" as used in these procedures shall be determined in accordance with the provisions of the Financial Reporting</p> | 3. Slight wording adjustments. |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Reason for Revision                                                                                                                         |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      | Standards for Securities Issuers.<br>Since the Company's financial reports are prepared in accordance with International Financial Reporting Standards, the net asset value referred to in these procedures means the equity attributable to the owners of the parent company as stipulated in the Financial Reporting Standards for Securities Issuers.                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                             |
| Article 5           | <b>Entities for which the Company may make Endorsements and Guarantees</b><br><br><del>4.1.</del> <u>5.1</u> Endorsement/guarantee subjects are limited to the following; collateral may be required if necessary:<br><del>4.1.1</del> <u>5.1.1</u> Companies with business dealings.<br><del>4.1.2</del> <u>5.1.2</u> Companies in which the Company directly or indirectly holds >50% of voting shares.<br><del>4.1.3</del> <u>5.1.3</u> Companies that directly or indirectly hold >50% of the Company's voting shares.<br><del>4.1.4</del> <u>5.2</u> Companies in which the Company holds >90% of voting shares may endorse for each other; | Article 5            | <b>Evaluation Criteria and Limits for Endorsements and Guarantees</b><br>5.1. For endorsements made to the Company in connection with business dealings, except for the limits stipulated in point 5.2 below, the amount of each endorsement shall not exceed the amount of business dealings between the two parties in the most recent year, and the amount of business dealings refers to the higher of the purchase or sales amount between the two parties.<br>5.2. Evaluation Criteria for Endorsements and Guarantees to outside parties are as follows:<br>5.2.1 Total amount: ≤70% of the Company's net worth (latest audited/reviewed report).<br>5.2.2 Single entity: ≤50% of the Company's | 1. Original provision moved to Article 6.<br><br>2. Original Article 4, Items 1-2 moved to Article 5.<br><br>3. Slight wording adjustments. |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Original Article No. | Original Provision                                                                                                                                                                                                                                                                           | Reason for Revision |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                     | <p>the amount shall not exceed 10% of the Company's net worth, except for 100%-owned companies.</p> <p><del>4.2.</del> <u>5.3</u> Guarantees provided by the Company to its peers or joint contractors for contractual purposes, or guarantees provided by all contributing shareholders to the invested company in proportion to their shareholdings due to joint investment relationships, or joint and several guarantees provided by peers to the performance of pre-sale housing sales contracts in accordance with the Consumer Protection Act, are not subject to the restrictions of point <del>5.1</del> and <u>5.2</u> above and may serve as endorsements. The aforementioned capital contributions refer to direct capital contributions by the Company or capital contributions made through companies holding 100% of the voting shares.</p> <p><del>4.3. The terms "subsidiary" and "parent company" as used in these procedures shall be determined in accordance with the provisions of the Financial Reporting Standards for Securities Issuers. Since the Company's financial reports are</del></p> |                      | <p>net worth. (latest audited/reviewed report)</p> <p>Group total (Company + subsidiaries) and single entity limits also follow 5.2.1 and 5.2.2. and 4.1.4.</p> <p>5.2.3 If total guarantees exceed 50% of net worth, the necessity must be explained at the next shareholders' meeting.</p> |                     |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Reason for Revision                                                                                                                            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | <del>prepared in accordance with International Financial Reporting Standards, the net asset value referred to in these procedures means the equity attributable to the owners of the parent company as stipulated in the Financial Reporting Standards for Securities Issuers.</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                |
| Article 6           | <p><b><u>Evaluation Criteria and Limits for Total Amount of Endorsement and Guarantees and Limit for Individual Parties</u></b></p> <p><del>5.1.</del> <b>6.1</b> For endorsements made to the Company in connection with business dealings, except for the limits stipulated in point 65.2 below, the amount of each endorsement shall not exceed the amount of business dealings between the two parties in the most recent year, and the amount of business dealings refers to the higher of the purchase or sales amount between the two parties.</p> <p><del>5.2.</del> <b>6.2</b> The limits <del>Evaluation Criteria</del> for Endorsements and Guarantees to outside parties are as follows:</p> <p><del>5.2.1</del> <b>6.2.1</b> Total amount: <del>≤100%</del> of the Company's net worth (latest audited/reviewed report).</p> <p><del>5.2.2</del> <b>6.2.2</b> Single entity: <del>≤100%</del> of the</p> | Article 6            | <p><b>Decision-making and Authorization Hierarchy</b></p> <p>6.1. Before endorsing or providing guarantees for others, the Company shall carefully assess whether it complies with the "Guidelines for the Handling of Funds Lending and Endorsement Guarantees by Publicly Listed Companies" and these operating procedures. The assessment results, along with those in point 7.2, shall be submitted to the Board of Directors for a resolution before implementation. Alternatively, the Board of Directors may, as authorized by point 6.4, authorize the Chairperson to make decisions within a certain limit, which shall then be submitted to the most recent Board of Directors for ratification.</p> <p>Before a subsidiary of the Company that</p> | <p>1. The original article is moved to Article 7.</p> <p>2. The original Article 5 is moved to Article 6.</p> <p>3. Refinement of wording.</p> |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                              | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Reason for Revision |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                     | <p>Company's net worth. (latest audited/reviewed report)<br/>Group total (Company + subsidiaries) and single entity limits also follow <del>point 65.2.1 and 65.2.2 and 5.2.4.1.4.</del><br/><del>5.2.3</del> <u>6.2.3</u> If total guarantees exceed 50% of net worth, the necessity must be explained at the next shareholders' meeting.</p> |                      | <p>directly or indirectly holds more than 90% of the voting shares can act as an endorsement guarantee in accordance with the provisions of point 4.1.4, it must be submitted to the Company's Board of Directors for a resolution before it can be carried out. However, this restriction does not apply to endorsements guarantees between companies in which the Company directly or indirectly holds 100% of the voting shares.</p> <p>6.2. When the Company provides an endorsement guarantee, if it is necessary for business needs to exceed the limit stipulated in this operating procedure and meets the conditions stipulated in the Company's endorsement guarantee operating procedure, it shall be subject to the approval of the Board of Directors and joint guarantee by more than half of the directors for the possible losses arising from the Company's over-limit, and this operating procedure shall be amended and submitted to the shareholders' meeting for ratification; if the shareholders' meeting does not agree, a plan shall be made to cancel the over-limit portion within a certain period.</p> |                     |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Reason for Revision                                                                                                                           |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                      | <p>6.3. If the Company has appointed independent directors, when endorsing or guaranteeing for others, it shall fully consider the opinions of each independent director and include their explicit opinions of agreement or objection and the reasons for objection in the board minutes.</p> <p>6.4. The Board of Directors authorizes the Chairperson to endorse any external guarantee up to 20 % of the Company's net worth.</p>                                                                                                |                                                                                                                                               |
| Article 7           | <p><b>Decision-making and Authorization Hierarchy</b></p> <p><del>6.1.</del> <u>7.1</u> Before endorsing or providing guarantees for others, the Company shall carefully assess whether it complies with the "Guidelines for the Handling of Funds Lending and Endorsement Guarantees by Publicly Listed Companies" and these operating procedures. The assessment results, along with those in point <del>8</del><u>7</u>.2, shall be submitted to the Board of Directors for a resolution before implementation. Alternatively, the Board of Directors may, as authorized by point <del>7</del><u>6</u>.4, authorize the Chairperson to make decisions</p> | Article 7            | <p><b>Endorsement and Guarantees Processing and Review Procedures</b></p> <p>7.1. Executing Unit:</p> <p>7.1.1 Handled by the finance department. The Chairperson may designate other personnel if necessary.</p> <p>7.2. Review Procedures:</p> <p>7.2.1 The handling unit must create an evaluation report covering:</p> <p>(1) Necessity and reasonableness ;</p> <p>(2) Credit/risk assessment of the subject;</p> <p>(3) Impact on operations, finance, and shareholder equity;</p> <p>(4) Whether collateral is needed and</p> | <p>1. The original article is moved to Article 8.</p> <p>2. The original Article 6 is moved to Article 7</p> <p>3. Refinement of wording.</p> |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Reason for Revision |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                     | <p>within a certain limit, which shall then be submitted to the most recent Board of Directors for ratification.</p> <p>Before a subsidiary of the Company that directly or indirectly holds more than 90% of the voting shares can act as an endorsement guarantee in accordance with the provisions of point <del>5.24.1.4</del>, it must be submitted to the Company's Board of Directors for a resolution before it can be carried out. However, this restriction does not apply to endorsements guarantees between companies in which the Company directly or indirectly holds 100% of the voting shares.</p> <p><del>6.2.</del> <u>7.2</u> When the Company provides an endorsement guarantee, if it is necessary for business needs to exceed the limit stipulated in this operating procedure and meets the conditions stipulated in the Company's endorsement guarantee operating procedure, it shall be subject to the approval of the Board of Directors and joint guarantee by more than half of the directors for the possible losses arising from the Company's over-limit, and this operating procedure shall be amended and submitted to the</p> |                      | <p>its value.</p> <p>7.2.2 Handling units submit a proposal (subject, type, reason, amount) and the 7.2.1 report for approval by the President and Chairperson before Board resolution. The Board may authorize the Chairperson per 6.4 for business needs, with subsequent Board ratification.</p> <p>7.3. Handling units must assess risks and obtain collateral if necessary.</p> <p>7.4. The finance department shall establish a reference book for endorsement and guarantee matters, and record in detail the endorsement and guarantee recipients, amounts, dates of board approval or Chairperson's decision, dates of endorsement and guarantee, and matters that should be carefully assessed in accordance with point 6.1.</p> <p>7.5. Finance shall prepare a monthly movement report for the Board.</p> <p>7.6. For subsidiaries with net worth less than half of paid-in capital, finance must re-evaluate default risk every six months and create a contingency plan if risk is high.</p> <p>7.7. For subsidiary shares with no par value or a</p> |                     |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                             | Reason for Revision                                                                                                                   |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
|                     | <p>shareholders' meeting for ratification; if the shareholders' meeting does not agree, a plan shall be made to cancel the over-limit portion within a certain period.</p> <p><del>6.3.</del> <b>7.3</b> If the Company has appointed independent directors, when endorsing or guaranteeing for others, it shall fully consider the opinions of each independent director and include their explicit opinions of agreement or objection and the reasons for objection in the board minutes.</p> <p><del>6.1</del> <b>7.4</b> The Board of Directors authorizes the Chairperson to endorse any external guarantee up to 20 % of the Company's net worth.</p> |                      | <p>par value other than NT\$10 per share, the paid-in capital calculated in accordance with point 7.6 shall be the sum of share capital plus capital reserve minus issue premium.</p>                                                                                                                                                                                                                                                          |                                                                                                                                       |
| Article 8           | <p><b>Endorsement and Guarantees Processing and Review Procedures</b></p> <p><del>7.1.</del> <b>8.1</b> Executing Unit:</p> <p><del>7.1.1</del> <b>8.1.1</b> Handled by the finance department. The Chairperson may designate other personnel if necessary.</p> <p><del>7.2.</del> <b>8.2</b> Review Procedures</p> <p><del>7.2.1</del> <b>8.2.1</b> The handling unit must create an evaluation report covering:</p> <p>(1) Necessity and reasonableness ;</p>                                                                                                                                                                                             | Article 8            | <p><b>Procedures for Use and Custody of Corporate Seals</b></p> <p>8.1 The Company shall use the seal registered with the Ministry of Economic Affairs as the dedicated seal for endorsements and guarantees. The seal and instruments shall be kept by personnel approved by the Board and used in accordance with the Seal Management Measures.</p> <p>8.2 For guarantees for foreign companies, the Board authorizes the Chairperson or</p> | <p>1. The original provision was moved to Article 9.</p> <p>2. Provisions of original Article 7 and Article 13 Point 1 were moved</p> |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Original Article No. | Original Provision                   | Reason for Revision                                                                                                                               |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | <p>(2) Credit/risk assessment of the subject;<br/> (3) Impact on operations, finance, and shareholder equity;<br/> (4) Whether collateral is needed and its value.</p> <p><del>7.2.2</del> <u>8.2.2</u> Handling units submit a proposal (subject, <del>type</del>, reason, amount) and the <del>87</del>.2.1 report for approval by the President and Chairperson before Board resolution. The Board may authorize the Chairperson per <del>76</del>.4 for business needs, with subsequent Board ratification.</p> <p><del>7.3.</del> <u>8.3</u> Handling units must assess risks and obtain collateral if necessary.</p> <p><del>7.4.</del> <u>8.4</u> The finance department shall establish a reference book for endorsement and guarantee matters, and record in detail the endorsement and guarantee recipients, amounts, dates of board approval or Chairperson's decision, dates of endorsement and guarantee, and matters that should be carefully assessed in accordance with point <del>76</del>.1.</p> <p><del>7.5.</del> <u>Finance shall prepare a monthly movement report for the Board.</u></p> |                      | President to sign guarantee letters. | <p>to Article 8.</p> <p>3. Slight refinement of wording.</p> <p>4. Modified to reflect actual conditions and facilitate practical operations.</p> |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Original Article No. | Original Provision                                                                                                                                                                                 | Reason for Revision                                |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
|                     | <p><del>7.6.</del> <u>8.5</u> For subsidiaries with net worth less than half of paid-in capital, finance must re-evaluate default risk every six months and create a contingency plan if risk is high.</p> <p><u>8.6 If the Company's endorsement/guarantee targets do not comply with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" or if the amount exceeds the prescribed limits due to changes in circumstances, an improvement plan shall be formulated, submitted to the Audit Committee, and implemented within the scheduled timeframe.</u></p> <p><del>7.7.</del> <u>8.7</u> For subsidiary shares with no par value or a par value other than NT\$10 per share, the paid-in capital calculated in accordance with point <del>87.56</del> shall be the sum of share capital plus capital reserve minus issue premium.</p> |                      |                                                                                                                                                                                                    |                                                    |
| Article 9           | <p><b>Procedures for Use and Custody of Corporate Seals</b></p> <p><del>8.1</del> <u>9.1</u> The Company shall use the seal registered with the Ministry of Economic Affairs as the dedicated seal for</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Article 9            | <p><b>Procedures for Announcement and Reporting</b></p> <p>9.1 Announce monthly balances by the 10th day of each month after going public.</p> <p>9.2 Announce within 2 days of occurrence if:</p> | 1. The original provision was moved to Article 10. |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                      | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Reason for Revision                                                                                                          |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
|                     | <p>endorsements and guarantees. The seal <del>and instruments</del> shall be kept by personnel approved by the Board and used in accordance with the Seal Management Measures.</p> <p><del>8.2</del> <u>9.2</u> For guarantees for foreign companies, the Board authorizes the Chairperson or President to sign guarantee letters.</p> |                      | <p>9.2.1 Balance exceeds 50% of Company net worth.</p> <p>9.2.2 Single enterprise balance exceeds 20% of net worth.</p> <p>9.2.3 Single enterprise balance exceeds NT\$10M and total exposure (endorsements + equity investment + lending) exceeds 30% of its net worth.</p> <p>9.2.4 New amount exceeds NT\$30M and 5% of its net worth.</p> <p>9.3 If a subsidiary of the Company is not a publicly listed company in China, the Company shall be responsible for any matters that the subsidiary is required to disclose or report under point 9.2.4.</p> <p>9.4 The "date of occurrence of the event" as referred to in these Procedures refers to the earliest of the date of contract, the date of payment, the date of board resolution, or other dates that can definitively identify the counterparty and monetary amount of the endorsement/guarantee.</p> <p>9.5 Definitions of "Date of Occurrence" and "Announcement and Reporting" website.</p> | <p>2. The original Article 8 provision was moved to Article 9.</p> <p>3. 3. Modified to facilitate practical operations.</p> |
| Article 10          | <b>Procedures for Announcement and</b>                                                                                                                                                                                                                                                                                                 | Article 10           | <b>Internal Audit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1. The original provision                                                                                                    |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                 | Reason for Revision                                                                                                                                                                                                     |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | <b>Reporting</b><br><del>9.1</del> <u>10.1</u> Announce monthly balances by the 10th day of each month <del>after going public.</del><br><del>9.2</del> <u>10.2</u> Announce within 2 days of occurrence if:<br><del>9.2.1</del> <u>10.2.1</u> Balance exceeds 50% of Company net worth.<br><del>9.2.2</del> <u>10.2.2</u> Single enterprise balance exceeds 20% of net worth<br><del>9.2.3</del> <u>10.2.3</u> Single enterprise balance exceeds NT\$10M and total exposure (endorsements + equity investment + lending) exceeds 30% of its net worth.<br><del>9.2.4</del> <u>10.2.4</u> New amount exceeds NT\$30M <del>or and</del> 5% of its net worth.<br><del>9.3</del> <u>10.3</u> If a subsidiary of the Company is not a publicly listed company in China, the Company shall be responsible for any matters that the subsidiary is required to disclose or report under point <del>109.2.4.</del><br><del>9.4</del> <u>10.4</u> <u>The Company shall assess or recognize contingent losses from endorsements/guarantees, disclose related information in the financial reports appropriately, and provide relevant data to</u> |                      | 10.1 Internal auditors shall audit the procedures and execution at least quarterly, creating records and notifying supervisors.<br>10.2 If the Company has established an audit committee in accordance with the Securities and Exchange Act, the provisions regarding supervisors in the preceding paragraph shall apply mutatis mutandis to the audit committee. | was moved to Article 11.<br>2. Provisions of original Article 9 Points 1-3 and Article 13 Point 3 were moved to Article 10.<br>3. Slight refinement of wording.<br>4. Original Article 9 Points 4-5 moved to Article 3. |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Reason for Revision                                                                                                                                                       |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | <p><u>the certified public accountant (CPA) for conducting necessary audit procedures.</u></p> <p><del>The "date of occurrence of the event" as referred to in these Procedures refers to the earliest of the date of contract, the date of payment, the date of board resolution, or other dates that can definitively identify the counterparty and monetary amount of the endorsement/guarantee.</del></p> <p><del>9.5—Definitions of "Date of Occurrence" and "Announcement and Reporting" website.</del></p> |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                           |
| Article 11          | <p><b>Internal Audit</b></p> <p><del>10.1</del> Internal auditors shall audit the procedures and execution at least quarterly, creating records and notifying <del>supervisors</del> <u>Audit Committee of major violations.</u></p> <p><del>10.2—If the Company has established an audit committee in accordance with the Securities and Exchange Act, the provisions regarding supervisors in the preceding paragraph shall apply mutatis mutandis to the audit committee.</del></p>                            | Article 11           | <p><b>Control Procedures for Endorsement and Guarantees by Subsidiaries</b></p> <p>11.1 Where a subsidiary of the Company intends to make endorsements or guarantees for others, the Company shall urge said subsidiary to establish operating procedures for endorsements or guarantees in accordance with the 'Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies' prescribed by the Financial Supervisory Commission.</p> <p>11.2 When a subsidiary of the Company intends to provide endorsements or guarantees for others, it shall apply for approval from the</p> | <p>1. The original provision was moved to Article 12.</p> <p>2. The original Article 10 provision was moved to Article 11.</p> <p>3. Modified to facilitate practical</p> |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                             | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Reason for Revision       |
|---------------------|-----------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
|                     |                                               |                      | <p>Company before proceeding. The Finance Department and specialized personnel designated by the President of the Company shall specifically evaluate the necessity, rationality, and risk of the endorsement or guarantee, as well as its impact on the operating risks, financial status, and shareholders' equity of the parent company and the subsidiary, and submit the assessment to the President and the Chairperson for approval.</p> <p>11.3 The Finance Department shall obtain the statement of changes in external endorsements and guarantees for each subsidiary at the beginning of each month.</p> <p>11.4 The Company's internal auditors shall periodically audit the compliance of each subsidiary with its "Procedures for Endorsement and Guarantee," prepare audit reports, and, after submission for approval, notify the audited subsidiaries to make improvements. Follow-up reports shall be prepared periodically to ensure that appropriate improvement measures have been taken on a timely basis.</p> | operations.               |
| Article 12          | <b>Control Procedures for Endorsement and</b> | Article 12           | <b>Penalties</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1. The original provision |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Original Article No. | Original Provision                                                                                                                                                 | Reason for Revision                                                                                                                                                                                 |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | <p><b>Guarantees by Subsidiaries</b></p> <p><del>11.1</del> <u>12.1</u> Where a subsidiary of the Company intends to make endorsements or guarantees for others, the Company shall urge said subsidiary to establish operating procedures for endorsements or guarantees in accordance with the 'Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies' <del>prescribed by the Financial Supervisory Commission.</del> <u>The Procedures for Endorsement and Guarantee established by the subsidiary shall be implemented after approval by the board of directors of the subsidiary and submission to and approval by the board of directors of the parent company; the same applies to any amendments.</u></p> <p><del>11.2</del> <u>12.2</u> When a subsidiary of the Company intends to provide endorsements or guarantees for others, it shall apply for approval from the Company before proceeding. The Finance Department and specialized personnel designated by the <del>Chairperson</del> <u>President</u> of the Company shall specifically evaluate the necessity,</p> |                      | <p>Managers and staff violating regulations or these Procedures will be penalized according to Personnel Management Measures and Work Rules based on severity.</p> | <p>was moved to Article 13.</p> <p>2. The original Article 11 provision was moved to Article 12.</p> <p>3. Slight refinement of wording.</p> <p>4. Modified to facilitate practical operations.</p> |



# 兆聯實業股份有限公司

MEGA UNION TECHNOLOGY INCORPORATED

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Original Article No. | Original Provision   | Reason for Revision |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|---------------------|
|                     | <p>rationality, and risk of the endorsement or guarantee, as well as its impact on the operating risks, financial status, and shareholders' equity of the parent company and the subsidiary, and submit the assessment to the President and the Chairperson for approval. <del>and report the same to the most recent meeting of the Board of Directors.</del></p> <p><del>11.3</del> <u>12.3</u> The Finance Department shall obtain the <del>Memorandum Book statement</del> of <del>changes in external</del> endorsements and guarantees for each subsidiary <u>before the 10th day(not included) at the beginning</u> of each month.</p> <p><del>11.4</del> <u>12.4</u> The Company's internal auditors shall periodically audit the compliance of each subsidiary with its "Procedures for Endorsement and Guarantee," prepare audit reports, and, after submission for approval, notify the audited subsidiaries to make improvements. Follow-up reports shall be prepared periodically to ensure that appropriate improvement measures have been taken on a timely basis.</p> |                      |                      |                     |
| Article 13          | <b>Penalties</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Article 13           | <b>Other Matters</b> | 1. Original Point 1 |



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| Amended Article No. | Amended Provision                                                                                                                                           | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Reason for Revision                                                                                                                      |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
|                     | Managers and staff violating regulations or these Procedures will be penalized according to Personnel Management Measures and Work Rules based on severity. |                      | <p>13.1 Where the party for whom an endorsement or guarantee is made no longer meets the requirements of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" or the amount exceeds the limits due to a change of circumstances, the Company shall formulate an improvement plan, submit the relevant improvement plan to each supervisor, and complete the improvement according to the scheduled timeline.</p> <p>13.2 Where the party for whom an endorsement or guarantee is made no longer meets the requirements of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" or the amount exceeds the limits due to a change of circumstances, the Company shall formulate an improvement plan, submit the relevant improvement plan to each supervisor, and complete the improvement according to the scheduled timeline.</p> <p>13.3 The Company shall assess or recognize contingent losses from endorsements/guarantees, adequately</p> | <p>moved to Art. 8; Point 3 moved to Art. 10.</p> <p>2. Original Point 2 deleted.</p> <p>3. Original Article 12 moved to Article 13.</p> |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Original Article No. | Original Provision                                                                                                                                                                                   | Reason for Revision                                                                                                                                                                                    |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                      | disclose information on endorsements/guarantees in the financial reports, and provide relevant materials to the certified public accountant for the implementation of necessary auditing procedures. |                                                                                                                                                                                                        |
| Article 14          | <p><b>Implementation and Amendment</b></p> <p><del>13.1</del> <u>14.1</u> These Procedures, <u>shall be implemented</u> after being approved by <u>a majority of all members of the Audit Committee, passed by</u> the Board of Directors, shall be <del>submitted to each supervisor and</del> proposed to the shareholders' meeting for consent. If any director expresses dissent and has recorded it or issued a written statement, the Company shall submit the director's dissenting opinion along with the documents <del>to each supervisor and</del> submit it to the shareholders' meeting for discussion. The same applies in the event of amendment.</p> <p><del>13.2</del> <u>Where the Company has appointed independent directors, the submission of these Operating Procedures to the board of directors for discussion pursuant to the preceding Article 15.1 shall take into full</u></p> | Article 14           | <b>(Deleted)</b>                                                                                                                                                                                     | <ol style="list-style-type: none"> <li>1. Original Art. 14 was blank; original Art. 15 moved here.</li> <li>2. Slight refinement of wording.</li> <li>3. Modified for practical operations.</li> </ol> |



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| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Original Article No. | Original Provision | Reason for Revision |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|--------------------|---------------------|
|                     | <p><del>consideration the opinions of each independent director. Any dissenting or reserved opinions of independent directors shall be recorded in the minutes of the board of directors meeting.</del></p> <p><del>13.3</del> If the Company has established an Audit Committee, the adoption or amendment of these operating procedures shall be approved by more than one-half of all Audit Committee members and submitted to the Board of Directors for resolution, with the provisions of Article (15.2) not applicable.</p> <p>If such adoption or amendment is not approved by more than one-half of all Audit Committee members, it may be adopted with the consent of 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.</p> <p><del>13.4</del> <u>14.2</u> The number of all members of the audit committee and all directors as mentioned in the preceding paragraph <del>referred to in Section 15.3</del> shall be calculated based on the actual number of incumbents," based on Financial Supervisory Commission legal translations.</p> |                      |                    |                     |



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| Amended Article No. | Amended Provision | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Reason for Revision                                |
|---------------------|-------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
|                     |                   | Article 15           | <p><b>Implementation and Amendment</b></p> <p>15.1 These Procedures, after being approved by the Board of Directors, shall be submitted to each supervisor and proposed to the shareholders' meeting for consent. If any director expresses dissent and has recorded it or issued a written statement, the Company shall submit the director's dissenting opinion along with the documents to each supervisor and submit it to the shareholders' meeting for discussion. The same applies in the event of amendment.</p> <p>15.2 Where the Company has appointed independent directors, the submission of these Operating Procedures to the board of directors for discussion pursuant to the preceding Article 15.1 shall take into full consideration the opinions of each independent director. Any dissenting or reserved opinions of independent directors shall be recorded in the minutes of the board of directors meeting.</p> <p>15.3 If the Company has established an Audit Committee, the adoption or amendment of these operating procedures shall be</p> | 1. The original provision was moved to Article 14. |



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| Amended Article No. | Amended Provision | Original Article No. | Original Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Reason for Revision |
|---------------------|-------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
|                     |                   |                      | <p>approved by more than one-half of all Audit Committee members and submitted to the Board of Directors for resolution, with the provisions of Article (15.2) not applicable. If such adoption or amendment is not approved by more than one-half of all Audit Committee members, it may be adopted with the consent of 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.</p> <p>15.4 The number of all members of the audit committee and all directors referred to in Section 15.3 shall be calculated based on the actual number of incumbents," based on Financial Supervisory Commission legal translations.</p> |                     |

## Appendix 8: Comparison of Amendments to the “Rules of Procedure for Shareholders’ Meetings”

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Amended Article No.                                                                                                                                  |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| Article 3           | <p>(Paragraphs 1 to 3 omitted)</p> <p>The Company shall, 30 days prior to a regular shareholders’ meeting or 15 days prior to a special shareholders’ meeting, upload the notice of shareholders’ meeting, proxy forms, explanatory materials relating to proposals <u>for ratification, discussion matters, election or dismissal of directors and supervisors, and other relevant agenda items, together with the Shareholders’ Meeting Handbook and supplementary meeting materials</u>, in electronic form to the MOPS.</p> <p><del>Additionally, the Company shall upload the Shareholders’ Meeting Handbook and supplementary meeting materials 21 days prior to a regular shareholders’ meeting or 15 days prior to a special shareholders’ meeting.</del></p> <p><del>However, for companies with paid-in capital of NT\$10 billion or more as of the end of the most recent fiscal year, or where the combined shareholding ratio of foreign and Mainland Chinese investors recorded in the shareholders’ register reaches 30% or more, such electronic files shall be uploaded 30 days prior to the regular shareholders’ meeting.</del></p> <p>The Company shall also, 15 days prior to the shareholders’ meeting, prepare the Shareholders’ Meeting Handbook and supplementary meeting materials and make them available for shareholders’ review at any time, and display them at the Company and at the professional shareholder services agent appointed by the Company.</p> <p>(Remaining paragraphs omitted)</p> | Article 3           | <p>(Paragraphs 1 to 3 omitted)</p> <p>The Company shall, 30 days prior to a regular shareholders’ meeting or 15 days prior to a special shareholders’ meeting, upload the notice of shareholders’ meeting, proxy forms, and explanatory materials relating to proposals in electronic form to the MOPS.</p> <p>Additionally, the Company shall upload the Shareholders’ Meeting Handbook and supplementary meeting materials 21 days prior to a regular shareholders’ meeting or 15 days prior to a special shareholders’ meeting.</p> <p>However, for companies with paid-in capital of NT\$10 billion or more as of the end of the most recent fiscal year, or where the combined shareholding ratio of foreign and Mainland Chinese investors recorded in the shareholders’ register reaches 30% or more, such electronic files shall be uploaded 30 days prior to the regular shareholders’ meeting.</p> <p>The Company shall also prepare the Shareholders’ Meeting Handbook and supplementary materials 15 days prior to the meeting for shareholders’ inspection and display them at the Company and its shareholder services agent.<br/>(Remaining paragraphs omitted)</p> | Amended in accordance with the announcement of the Taiwan Stock Exchange Corporation dated March 5, 2026 (Ref. No. TWSE Governance No. 11500029701). |

| Amended Article No. | Amended Provision                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Amended Article No. | Amended Provision                                                                                                                                                                                         | Amended Article No.                                                                                                                                  |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| Article 13          | <p>(Paragraphs 1 to 6 omitted)</p> <p>Scrutineers and vote-counting personnel for resolutions shall be appointed by the chairperson; however, scrutineers must be shareholders.</p> <p><u>Where the shareholders' meeting includes: election of directors with the number of candidates exceeding the number of seats, dismissal of directors, or matters governed by Article 185 or Article 316 of the Company Act, Articles 18, 27, 29, or 35 of the Business Mergers and Acquisitions Act, or Article 24, paragraph 2, subparagraph 1 and Article 26, paragraph 2, subparagraph 1 of the Financial Holding Company Act, the chairperson is advised to appoint a lawyer, certified public accountant, or notary public as scrutineer.</u></p> <p><u>Persons appointed as scrutineers under the preceding paragraph: shall not be responsible for handling voting procedures, and shall not serve as directors, managerial officers, or employees of the Company or its affiliated enterprises.</u></p> <p><u>Scrutineers shall supervise the voting and vote-counting process and shall sign the vote tabulation report.</u></p> <p><u>Where scrutineers are appointed in accordance with the above provisions, the minutes of the shareholders' meeting shall record their names and titles.</u></p> <p><u>(Subsequent paragraphs renumbered accordingly)</u></p> | Article 13          | <p>(Paragraphs 1 to 6 omitted)</p> <p>Scrutineers and vote-counting personnel shall be appointed by the chairperson; however, scrutineers must be shareholders.</p> <p>(Remaining paragraphs omitted)</p> | Amended in accordance with the announcement of the Taiwan Stock Exchange Corporation dated March 5, 2026 (Ref. No. TWSE Governance No. 11500029701). |

### Appendix 9: List of Director and Independent Director Candidates

Pursuant to Article 192-1 of the Company Act and the Articles of Incorporation of the Company, the election of directors (including independent directors) adopts the candidate nomination system.

The list of candidates approved by the Board of Directors on March 12, 2026 is as follows:

| No. | Name                                   | Education                                                                                 | Experience                                            | Current Position                                                                                                                                                                                                                                                                                                                                                                     | Shares Held (Shares)(Note) |
|-----|----------------------------------------|-------------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| 1   | Lin Kuo-Ching                          | Master of Environmental Engineering, National Chiao Tung University                       | Chief Technology Officer, Mega Union Industrial Corp. | Chief Technology Officer, Mega Union Industrial Corp.<br>Representative of Po Yun Investment Co., Ltd.                                                                                                                                                                                                                                                                               | 2,506,141                  |
| 2   | Easy Win International Investment Ltd. | -                                                                                         | Director, Mega Union Industrial Corp.                 | Director, Mega Union Industrial Corp.                                                                                                                                                                                                                                                                                                                                                | 1,320,000                  |
| 3   | Chou Chih-Ming                         | Marine Environmental Engineering, National Kaohsiung University of Science and Technology | Service Manager, Ionics Taiwan Inc.                   | 1. President, MEGA UNION TECHNOLOGY INC.<br>2. Legal Representative, Director and President, Shanghai Mega Union Environmental Technology Co., Ltd.<br>3. Legal Representative, Director and President, Mega Union Environmental Technology (Nanjing) Co., Ltd.<br>4. President, Mega Union Technology Global Private Limited<br>5. Responsible Person, Xin Yan Investment Co., Ltd. | 821,869                    |
| 4   | Chen Yi-Hui                            | Chemical Engineering, National Taipei Institute of Technology                             |                                                       | Director, Weibao Construction Co., Ltd.<br>Representative of Weishuo Industrial Co., Ltd.                                                                                                                                                                                                                                                                                            | 1,844,159                  |

|   |                   |                                                                                                                                            |                                                                                                                                                                                                                                                      |                                                                                                                   |   |
|---|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|---|
| 5 | Tang Min-Tse      | Bachelor of Commerce, Soochow University<br>Master of Finance, University of Glasgow, UK                                                   | 1. Manager, Deloitte & Touche<br>2. Senior Manager, Ernst & Young<br>3. Practicing CPA, Yap Partners CPAs                                                                                                                                            | Practicing CPA, CHEN CHIEN & Co., CPAs                                                                            | 0 |
| 6 | Lee Tung-Tsan     | Master of Law, Soochow University<br>Master of Accounting and Finance, University of Manchester<br>Institute of Science and Technology, UK | 1. Deputy General Manager, Hua Hong Information Co., Ltd.<br>2. Senior Manager, Finance and Investor Relations Department, Rotam Global AgroSciences Ltd.                                                                                            | -                                                                                                                 | 0 |
| 7 | Chang Tsung-Liang | Ph.D. in Environmental Engineering, Department of Civil Engineering, National Chiao Tung University                                        | 1. Chair, Department of Environmental Engineering and Health, Yuanpei University of Medical Technology<br>2. Public Construction Review Committee Member, Environmental Impact Assessment Committee Member, Environmental Education Committee Member | Associate Professor, Department of Environmental Engineering and Health, Yuanpei University of Medical Technology | 0 |
| 8 | Shiue Jih-Jonq    | Master, Power Mechanical Engineering, National Tsing Hua University                                                                        | Director of R&D Division, HTC Corporation                                                                                                                                                                                                            | -                                                                                                                 | 0 |

Note: Data is based on the shareholder register on April 27, 2026.

## **Appendix 10: List of Directors Proposed for Release from Non-Competition Restrictions**

Pursuant to Article 192-1 of the Company Act and the Company's Articles of Incorporation, the election of directors (including independent directors) shall adopt the candidate nomination system.

The list of candidates is as follows:

Approved by the Board of Directors on March 12, 2026

| No. | Director Candidate                     | Concurrent Position                                                                                               |
|-----|----------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| 1   | Lin Kuo-Ching                          | Representative of Po Yun Investment Co., Ltd.                                                                     |
| 2   | Easy Win International Investment Ltd. | Easy Win International Investment Ltd.                                                                            |
| 3   | Chou Chih-Ming                         | Representative of Xin Yan Investment Co., Ltd                                                                     |
| 4   | Chen Yi-Hui                            | -                                                                                                                 |
| 5   | Tang Min-Tse                           | Practicing CPA, CHEN CHIEN & Co., CPAs                                                                            |
| 6   | Lee Tung-Tsan                          | -                                                                                                                 |
| 7   | Chang Tsung-Liang                      | Associate Professor, Department of Environmental Engineering and Health, Yuanpei University of Medical Technology |
| 8   | Shiue Jih-Jonq                         | -                                                                                                                 |



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## IV. Annexes

### Annex 1: Articles of Incorporation (Before Amendments)

#### Articles of Incorporation of MEGA UNION TECHNOLOGY INC.

##### Chapter I – General Provisions

##### Article 1

The Company is incorporated in accordance with the Company Act of the Republic of China and is named in Chinese “兆聯實業股份有限公司”, with its English name as MEGA UNION TECHNOLOGY INCORPORATED.

##### Article 2

The business scope of the Company is as follows:

1. E599010 Plumbing Engineering
2. E604010 Machinery Installation
3. E603050 Automatic Control Equipment Engineering
4. EZ05010 Instrumentation Installation Engineering
5. E502010 Fuel Pipeline Installation Engineering
6. F113010 Machinery Wholesale
7. F113030 Precision Instrument Wholesale
8. F106010 Hardware Wholesale
9. F401010 International Trade
10. E103101 Environmental Protection Engineering
11. CB01010 Machinery and Equipment Manufacturing
12. CB01030 Pollution Control Equipment Manufacturing
13. F113100 Pollution Control Equipment Wholesale
14. J101060 Wastewater Treatment
15. C801100 Synthetic Resin and Plastics Manufacturing
16. C801120 Man-made Fiber Manufacturing
17. C801990 Other Chemical Material Manufacturing
18. C802080 Environmental Chemical Manufacturing
19. C802120 Industrial Additives Manufacturing
20. C802990 Other Chemical Products Manufacturing
21. J101990 Other Environmental Sanitation and Pollution Control Services
22. ZZ99999 All other businesses not prohibited or restricted by laws and regulations, except those requiring special approvals.

##### Article 3

The Company is headquartered in Taoyuan City and may, upon resolution of the Board of Directors, establish branch offices domestically or abroad as necessary.



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## Article 4

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

The Company may make endorsements and guarantees for external parties in accordance with its internal endorsement and guarantee procedures as business needs arise.

The total amount of the Company's investments is not subject to the 40% limit of paid-in capital and shall be approved by the Board of Directors.

## Chapter II – Shares

### Article 5

The total capital of the Company shall be NT\$1 billion, divided into 100 million shares, at a par value of NT\$10 per share. The unissued shares may be issued in installments upon authorization by the Board of Directors. Within the total capital, NT\$120 million (12 million shares) shall be reserved for the issuance of employee stock warrants and restricted stock for employees, and may also be issued in installments upon Board approval.

If the Company plans to issue employee stock warrants at a price lower than the net asset value or market value per share based on the most recent CPA-audited financial report, the approval of shareholders representing more than 50% of the total issued shares is required, with at least two-thirds of those present voting in favor. The issuance must be filed within one year from the resolution date.

#### Article 5-1

The repurchased treasury shares of the Company may be transferred to employees of subsidiaries or affiliates that meet specific conditions.

Recipients of employee stock warrants may include employees of subsidiaries or affiliates meeting specified criteria.

In accordance with the Company Act, 10% to 15% of newly issued shares reserved for employees may be subscribed by employees of subsidiaries or affiliates that meet specific criteria.

Restricted stock for employees may also be allocated to eligible employees of subsidiaries or affiliates.

### Article 6

Deleted.

### Article 7

All shares issued by the Company shall be registered and signed or sealed by the representative director and issued after legal certification.

#### Article 7-1



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The Company may issue shares without printing physical share certificates; however, such shares must be registered with a centralized securities depository. The same applies to other securities issued by the Company.

## **Article 8**

Changes to shareholder registration shall not be processed within 60 days before an annual general meeting, 30 days before a special shareholders' meeting, or 5 days before the record date for dividend or other distributions.

Stock affairs shall be handled in accordance with the Company Act, the 'Regulations Governing the Administration of Shareholder Services of Public Companies', and other applicable regulations.

## **Chapter III – Shareholders' Meetings**

### **Article 9**

Shareholders' meetings are categorized into regular meetings and special meetings. Regular meetings shall be held at least once a year within six months after the end of each fiscal year and shall be convened by the Board of Directors. Special meetings shall be convened as necessary according to law.

Notices for regular meetings shall be given at least 30 days in advance, and 15 days in advance for special meetings. For shareholders holding fewer than 1,000 shares, notification may be made via public announcement.

Shareholders' meetings may be conducted via video conferencing or other means announced by the competent authority. The conditions, procedures, and compliance requirements for video conferencing shall follow applicable regulations.

### **Article 10**

A shareholder who is unable to attend a shareholders' meeting may appoint a proxy using the Company's designated proxy form, specifying the scope of authorization.

The method for appointing a proxy shall comply with the Company Act and the 'Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies'.

### **Article 11**

Each share entitles the shareholder to one vote, unless otherwise provided by law.

The Company shall allow electronic voting for all shareholders' meetings, and the method of exercising such rights shall be specified in the meeting notice. Shareholders who vote electronically or in writing shall be deemed to have attended in person, and all related matters shall be handled in accordance with applicable laws.

### **Article 12**

Unless otherwise specified by the Company Act, resolutions at shareholders' meetings shall require the attendance of shareholders representing more than half of the total issued shares and



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approval by a majority of those present.

Resolutions shall be recorded in minutes signed or sealed by the chairperson and distributed to shareholders within 20 days after the meeting. The distribution may be made in accordance with the Company Act.

## **Chapter IV – Board of Directors**

### **Article 13**

The Company shall have 7 to 9 directors with a term of three years. Directors shall be elected from a list of candidates at the shareholders' meeting and may be re-elected.

Among the directors, the number of independent directors shall not be fewer than three and shall not be less than one-fifth of the total number of directors. The election of all directors shall follow the candidate nomination system as prescribed by the Company Act and relevant securities regulations.

#### **Article 13-1**

The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall consist of all independent directors and shall have no fewer than three members, one of whom shall serve as the convener and at least one shall possess accounting or financial expertise.

The responsibilities, organizational rules, and authority of the Audit Committee shall comply with applicable laws and the Company's internal regulations.

The Company shall establish a Remuneration Committee. Its number of members, term, responsibilities, meeting rules, and the resources provided by the Company to assist in exercising its powers shall be defined in accordance with the relevant regulations.

The Board of Directors may establish other functional committees as needed. Each committee shall establish its charter for exercising authority, which shall become effective upon Board approval.

### **Article 14**

The Board of Directors shall be composed of all directors. The Chairperson of the Board shall be elected with the attendance of at least two-thirds of all directors and with the approval of a majority of those present. The Chairperson shall represent the Company externally and act as the chair of both shareholders' meetings and Board meetings.

### **Article 15**

If the Chairperson is on leave or otherwise unable to perform duties, a proxy shall act in accordance with Article 208 of the Company Act. If a director is unable to attend a Board meeting, they may appoint a proxy in accordance with Article 205 of the Company Act.

### **Article 16**



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Director compensation shall be reviewed by the Remuneration Committee based on the level of involvement in operations, contributions to the Company, and by reference to domestic and international standards. The final amount shall be resolved by the Board of Directors.

## **Article 16-1**

Except as otherwise provided by the Company Act, Board meetings shall be convened by the Chairperson. The reason for calling the meeting shall be specified and notice shall be given to all directors at least seven days in advance. In case of emergency, a meeting may be called at any time. Notice may be given in writing, by fax, email, or other electronic means.

## **Article 16-2**

The Company shall obtain liability insurance for directors during their term of office to cover legal liabilities arising from their execution of duties.

## **Chapter V – Managerial Personnel**

### **Article 17**

The Company may appoint managerial officers. Their appointment, dismissal, and compensation shall be handled in accordance with Article 29 of the Company Act.

## **Chapter VI – Accounting**

### **Article 18**

The fiscal year of the Company shall begin on January 1 and end on December 31 of each year. At the end of each fiscal year, the Board of Directors shall prepare: (1) Business Report, (2) Financial Statements, and (3) Proposal for Profit Distribution or Loss Compensation, and submit them to the regular shareholders' meeting for approval in accordance with the law.

### **Article 19**

The Company shall allocate 1% to 20% of its annual profit as employee compensation. If there are accumulated losses, they shall be offset first.

Employee compensation shall be distributed in stock or cash as resolved by the Board of Directors. Eligible recipients may include employees of affiliated companies meeting certain criteria, as determined by the Board. A maximum of 2% of the profit may be allocated to directors as remuneration, to be paid in cash only. Employee and director compensation plans shall be reported to the shareholders' meeting.

The term 'annual profit' refers to the pre-tax profit before deducting employee and director compensation.

### **Article 20**

If there is a surplus in the final accounts of the Company, it shall first be used to pay taxes and offset prior years' losses. Ten percent of the balance shall be allocated to legal reserve unless the legal reserve has reached the paid-in capital. Special reserve shall be allocated or reversed as



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required by regulations or operational needs. Any remaining surplus, plus undistributed earnings from previous years, shall be proposed for distribution by the Board of Directors and resolved at the shareholders' meeting.

Given the Company is in a growth phase, retained earnings are needed for future development and investment. Therefore, a balanced dividend policy will be adopted, with dividends distributed partly in stock and partly in cash. The total amount of dividends distributed each year shall not be less than 2% of the distributable earnings, and cash dividends shall not be less than 10% of the total dividends distributed annually.

## **Chapter VII – Supplementary Provisions**

### **Article 21**

Matters not specified in these Articles shall be governed by the Company Act and other applicable regulations.

### **Article 22**

These Articles were established on December 21, 2004, and have been amended on:

- 1st: May 24, 2005
- 2nd: August 12, 2005
- 3rd: September 8, 2005
- 4th: November 1, 2005
- 5th: August 22, 2007
- 6th: September 15, 2007
- 7th: February 5, 2009
- 8th: September 15, 2009
- 9th: June 30, 2010
- 10th: June 30, 2011
- 11th: June 7, 2013
- 12th: June 20, 2016
- 13th: November 18, 2016
- 14th: June 28, 2019
- 15th: June 30, 2020
- 16th: July 2, 2021
- 17th: June 24, 2022
- 18th: March 8, 2023
- 19th: June 28, 2023
- 20th: June 27, 2024

MEGA UNION TECHNOLOGY INCORPORATED

Chairperson: Lin, Kuo-Ching



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## Annex 2: Procedures for Lending Funds to Others (Before Amendment)

### Mega Union Technology Inc.

|                                                          |                           |
|----------------------------------------------------------|---------------------------|
| Serial Number : CMA08                                    | Edition : 2.2             |
| Assignment Name : Procedures for Lending Funds to Others | Revision Date : 112.09.28 |
|                                                          | Page : 103 of 95          |

#### 1. Amended

- 1.1 To meet actual business needs and comply with Article 15 of the "Company Act" and the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies," the Company hereby establishes these Procedures.
- 1.2 Unless otherwise provided by law, all matters relating to the lending of funds to others by the Company shall be handled in accordance with these Procedures.

#### 2. Legal Basis

These Procedures are formulated in accordance with Article 36-1 of the "Securities and Exchange Act" and the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" issued by the Financial Supervisory Commission (FSC). Any matters not covered herein shall be governed by relevant laws and regulations.

#### 3. Eligible Borrowers

- 3.1 The Company's fund lending is limited to:
  - 3.1.1 Companies or firms having business transactions with the Company.
  - 3.1.2 Companies or firms in need of short-term financing approved by the Board. Financing shall not exceed 40% of the Company's net value.
    - (1) "Short-term" means one year or one operating cycle (whichever is longer).
    - (2) "Financing amount" refers to the cumulative balance.
    - (3) "Net worth" refers to the equity attributable to owners of the parent company in the balance sheet as prescribed by the Regulations Governing the Preparation of Financial Reports by Securities Issuers.
- 3.2 Lending between 100% owned foreign subsidiaries or from such subsidiaries to the Company is not exceeding 40% of net value.
- 3.3 If the person in charge violates these provisions, they shall be jointly and severally liable with the borrower for repayment and damages.

#### 4. Evaluation Criteria For Lending Funds To Others

- 4.1 Lending due to business transactions: Limit per Article 5.2.
- 4.2 Our company may only engage in short-term financing lending with other



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companies or firms, subject to approval by our board of directors, under the following circumstances:

- 4.2.1 Parent-subsidiary relationship.
- 4.2.2 Equity method investees for operational needs.
- 4.2.3 Others approved by the Board.

- 4.3 The subsidiaries and parent companies referred to in this procedure shall be identified in accordance with the financial reporting standards for securities issuers.

## 5. Total Amount and Individual Limits For Lending Funds

- 5.1 Total limit: 40% of net value.
- 5.2 Business transaction limit: not exceeding the transaction amount higher of purchases or sales in last 12 months.
- 5.3 Short-term financing limit: 40% of net value.

## 6. Lending Duration

- 6.1 Business transactions: Generally max 1 year.
- 6.2 Short-term financing: Max 1 year or one operating cycle.

## 7. Interest Calculation

Determined by the Board. Default interest: 1.1x the original rate.

## 8. Decision-Making Hierarchy

- 8.1 Board resolution required; no delegation to others.
- 8.2 Subsidiary lending: Board may authorize Chairperson for revolving credit within 1 year.  
Limit for single entity: 10% of net value except as per 3.2.  
Independent directors' opinions must be recorded.
- 8.3 Independent directors' opinions must be recorded.

## 9. Loan Processing And Review Procedures

- 9.3 Implementing Unit
  - 9.1.1 Finance Dept responsible
- 9.2 Review Procedures and Loan Approval
  - 9.2.1 Credit investigation:  
Required for all except 100% owned subsidiaries. Annual credit checks. Assessment of necessity, risk, and impact. The principles are as follows:
    - (1) For first-time borrowers, the borrower should provide copies of the company's relevant licenses and the identity documents of the person in charge, as well as the necessary financial information for credit investigation.
    - (2) For borrowers who continue to borrow, a credit check should be conducted once a year in principle. In the case of major cases, a



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credit check should be conducted periodically as needed.

- (3) If the borrower has a sound financial and credit standing, and the annual financial statements have been audited and certified by an accountant, then an investigation report older than one year but less than two years may be used, and the loan application may be made with reference to the audited and certified financial statements.

## 9.2.2 Review and Assessment:

For any loan within the limit specified in point 5, the borrower should complete an application form, and the handling unit should prepare a detailed review and assessment report. The assessment report should include the following items:

- (1) The necessity and rationality of lending funds to others.
- (2) Credit investigation and risk assessment of loan recipients.
- (3) Impact on the company's operational risks, financial condition and shareholders' equity.
- (4) Whether collateral should be obtained and its appraised value.

## 9.2.3 Loan approval:

- (1) After review and evaluation, if the borrower's credit rating is poor, or if there are other reasons why the loan is not suitable, the staff member should sign and approve the reasons for not proposing the loan and reply to the borrower as soon as possible.
- (2) After review and evaluation, for cases with good credit rating, legitimate loan purpose, and no adverse impact on the company's financial operations and shareholder rights, the handling personnel shall submit the credit investigation and review and evaluation report, along with the proposed loan amount, term, interest rate, and other information, to the President and Chairperson for approval, and then submit it to the board of directors for resolution in accordance with point 8 before proceeding.

## 9.3 Notifying the Borrower

After the loan application is approved, the handling personnel shall promptly notify the borrower by letter or telephone, detailing the company's loan terms, including the amount, term, interest rate, collateral, and guarantor, etc., and request the borrower to sign the agreement within the specified period, complete the establishment of collateral (mortgage) rights and guarantor verification procedures, and then disburse the funds.

## 9.4 Loan signing and identity verification

9.4.1 For loan cases, the handling personnel shall draft the contract terms, which must be reviewed by supervisors and submitted to legal counsel for approval before signing the contract.

9.4.2 The content of the loan agreement shall comply with the approved loan terms. After the borrower and joint guarantor have signed the agreement, the handling personnel shall complete the spot-check procedure.

## 9.5 Security



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9.5.1 If deemed necessary by the Board of Directors, the Company shall require the borrower to provide collateral equivalent to the loan amount and complete the creation of pledge or mortgage to secure the Company's creditor's rights. If the borrower provides an individual or company with sufficient financial capacity and credit as a guarantor in lieu of collateral, the Board of Directors may process it based on the opinion of the finance department. If a company acts as a guarantor, said guarantor company shall have clauses in its Articles of Incorporation allowing for guarantees and shall submit the minutes of the resolution from its shareholders' meeting or board of directors.

9.5.2 Except for land and securities, all collateral should be insured against fire. Vessels and vehicles should be fully insured. The insured amount should not be less than the collateral's value, and the insurance policy should specify that the company is the beneficiary. The name, quantity, location, insurance conditions, and endorsements of the insured property stated on the policy should be consistent with the company's original loan approval conditions. If the building did not have a house number at the time of its construction, its address should be indicated by the lot number and land parcel number.

9.5.3 The handling personnel should ensure that the borrower is notified to renew the insurance before the expiration of the insurance period.

## 9.6 Disbursement

9.6.1 Once the loan application is approved and executed in accordance with these procedures, funds may be disbursed after verification by the Treasury Department.

## 10. Announcement Procedures

10.1 Monthly reporting by 10th.

10.2 Immediate reporting (within 2 days) if:

10.2.1 Total exceeds 20% of net value.

10.2.2 Individual exceeds 10% of net value.

10.2.3 New lending > NT\$10M and 2% of net value.

10.3 If a subsidiary of the Company is not a domestic public company, and such subsidiary has matters requiring public announcement and reporting as prescribed in Subparagraphs of Article 10.2.3, the Company shall perform such announcement and reporting on behalf of the subsidiary.

10.4 The date of occurrence mentioned in these Procedures refers to the date of contract signing, payment, board of directors resolution, or other dates that can confirm the counterparty and monetary amount of the fund lending, whichever is earlier.

## 11. Post-lending Control Measures

11.1 Ongoing credit/collateral monitoring.

11.2 Repayment procedures (interest calculation, document cancellation).



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11.3 Maturity handling. Extensions: max 1 year, once only, Board approval required.

## 12. Establishment Of A Reference Book

Establishment of a ledger for recording lending details counterparty, amount, Board approval date, and evaluation results.

## 13. Internal Audit

- 13.1 Internal auditors must audit lending operations quarterly. Written records required. Notify Supervisors of violations.
- 13.2 If the Company has established an audit committee in accordance with the Securities and Exchange Act, the provisions for the supervisor mentioned above shall apply to the audit committee.

## 14. Subsidiary Control

- 14.1 Subsidiaries must set own procedures per FSC rules.
- 14.2 Subsidiary lending requires parent approval based on necessity/risk evaluation.
- 14.3 Monthly balance reports by the beginning of each month.
- 14.4 The Finance Department of the Company shall periodically evaluate whether the follow-up control measures for loans granted by subsidiaries and the procedures for handling overdue receivables are appropriate.
- 14.5 Regular audits of subsidiary compliance.

## 15. Penalty

Managers and personnel in violation shall be penalized according to the Company's personnel management rules and work regulations.

## 16. Other Matters

- 16.1 If conditions change (limit exceeded), an improvement plan must be sent to Supervisors.
- 16.2 If the Company has established an audit committee in accordance with the Securities and Exchange Act, the provisions for the supervisor mentioned above shall apply to the audit committee.
- 16.3 Public companies shall evaluate the status of funds lent, recognize adequate allowance for doubtful accounts, properly disclose relevant information in the financial reports, and provide relevant materials to the certified public accountants for their performance of necessary audit procedures.

## 17. Implementation and Amendment

- 17.1 After being approved by the Board of Directors, these Procedures shall be submitted to each supervisor and submitted to the Shareholders' Meeting for consent. If any director expresses dissent and has a record or written statement, the Company shall submit the director's dissent along with the proposal to each supervisor and the Shareholders' Meeting for discussion, and the same applies to



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any revisions.

- 17.2 Where the Company has established independent directors, the submission of these Procedures to the Board of Directors for discussion in accordance with the preceding paragraph shall take into full consideration each independent director's opinions. If an independent director expresses any dissent or reservation, it shall be recorded in the minutes of the Board of Directors meeting.
- 17.3 If the Company has established an Audit Committee, the adoption or amendment of these Procedures shall be approved by at least one-half of all Audit Committee members and resolved by the Board of Directors, and Article (17.2) shall not apply. If the approval of one-half or more of all Audit Committee members is not obtained, the amendment may be adopted with the consent of 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.
- 17.4 The term "all members of the audit committee" as used in 17.3 and "all directors" as used in the preceding paragraph shall be calculated based on those actually in office.



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## Annex 3: Procedures for Endorsements and Guarantees (Before Amendment)

|                                                             |                          |
|-------------------------------------------------------------|--------------------------|
| Serial Number : CMA05                                       | Edition : 2.2            |
| Assignment Name : Procedures for Endorsement and Guarantees | Revision Date: 114.06.26 |
|                                                             | Page: 5 of 1             |

### 1. Purpose

- 1.1 In order to protect shareholders' rights and interests, strengthen financial management of endorsements and guarantees, and reduce operating risks, the Company has established these Procedures.
- 1.2 Matters regarding external endorsements and guarantees by the Company shall be handled in accordance with these Procedures.

### 2. Legal basis

These Procedures are formulated in accordance with Article 36-1 of the Securities and Exchange Act and the 'Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies' promulgated by the Financial Supervisory Commission. Matters not covered herein shall be handled in compliance with relevant laws and regulations.

### 3. Scope of Application

- 3.1 The term "endorsements and guarantees" as used in these Procedures refers to the following:
  - 3.1.1 Financing endorsements and guarantees, including:
    - (1) Bill discounting financing.
    - (2) Endorsements or guarantees made for another company for financing purposes.
    - (3) Issuance of a separate negotiable instrument to a non-financial enterprise as collateral for the Company's own financing purposes.
  - 3.1.2 Customs duty endorsements/guarantees: Endorsements or guarantees made for the Company or another company regarding customs duty matters.
  - 3.1.3 Other endorsements/guarantees: Endorsements or guarantees that cannot be classified into the above items 3.1.1 and 3.1.2.
- 3.2 Where the Company provides movable or immovable property as a pledge or mortgage for another company's loans, it shall also be handled in accordance with these Procedures.

### 4. Entities for which the Company may make Endorsement and Guarantees

- 4.1 Endorsement/guarantee subjects are limited to the following; collateral may be required if necessary:
  - 4.1.1 Companies with business dealings.



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- 4.1.2 Companies in which the Company directly or indirectly holds >50% of voting shares.
- 4.1.3 Companies that directly or indirectly hold >50% of the Company's voting shares.
- 4.1.4 Companies in which the Company holds >90% of voting shares may endorse for each other; the amount shall not exceed 10% of the Company's net worth, except for 100%-owned companies.
- 4.2 Guarantees provided by the Company to its peers or joint contractors for contractual purposes, or guarantees provided by all contributing shareholders to the invested company in proportion to their shareholdings due to joint investment relationships, or joint and several guarantees provided by peers to the performance of pre-sale housing sales contracts in accordance with the Consumer Protection Act, are not subject to the restrictions of point 4.1 above and may serve as endorsements. The aforementioned capital contributions refer to direct capital contributions by the Company or capital contributions made through companies holding 100% of the voting shares.
- 4.3 The terms "subsidiary" and "parent company" as used in these procedures shall be determined in accordance with the provisions of the Financial Reporting Standards for Securities Issuers.
- 4.4 Since the Company's financial reports are prepared in accordance with International Financial Reporting Standards, the net asset value referred to in these procedures means the equity attributable to the owners of the parent company as stipulated in the Financial Reporting Standards for Securities Issuers.

## 5. Evaluation Criteria and Limits for Endorsements and Guarantees

- 5.1 For endorsements made to the Company in connection with business dealings, except for the limits stipulated in point 5.2 below, the amount of each endorsement shall not exceed the amount of business dealings between the two parties in the most recent year, and the amount of business dealings refers to the higher of the purchase or sales amount between the two parties.
- 5.2 Evaluation Criteria for Endorsements and Guarantees to outside parties are as follows:
  - 5.2.1 Total amount:  $\leq 70\%$  of the Company's net worth (latest audited/reviewed report).
  - 5.2.2 Single entity:  $\leq 50\%$  of the Company's net worth. (latest audited/reviewed report)  
Group total (Company + subsidiaries) and single entity limits also follow 5.2.1 and 5.2.2. and 4.1.4.
  - 5.2.3 If total guarantees exceed 50% of net worth, the necessity must be explained at the next shareholders' meeting.

## 6. Decision-making and Authorization Hierarchy

- 6.1 Before endorsing or providing guarantees



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- 6.2 for others, the Company shall carefully assess whether it complies with the "Guidelines for the Handling of Funds Lending and Endorsement Guarantees by Publicly Listed Companies" and these operating procedures. The assessment results, along with those in point 7.2, shall be submitted to the Board of Directors for a resolution before implementation. Alternatively, the Board of Directors may, as authorized by point 6.4, authorize the Chairperson to make decisions within a certain limit, which shall then be submitted to the most recent Board of Directors for ratification.
- 6.3 Before a subsidiary of the Company that directly or indirectly holds more than 90% of the voting shares can act as an endorsement guarantee in accordance with the provisions of point 4.1.4, it must be submitted to the Company's Board of Directors for a resolution before it can be carried out. However, this restriction does not apply to endorsements guarantees between companies in which the Company directly or indirectly holds 100% of the voting shares.
- 6.4 When the Company provides an endorsement guarantee, if it is necessary for business needs to exceed the limit stipulated in this operating procedure and meets the conditions stipulated in the Company's endorsement guarantee operating procedure, it shall be subject to the approval of the Board of Directors and joint guarantee by more than half of the directors for the possible losses arising from the Company's over-limit, and this operating procedure shall be amended and submitted to the shareholders' meeting for ratification; if the shareholders' meeting does not agree, a plan shall be made to cancel the over-limit portion within a certain period.
- 6.5 If the Company has appointed independent directors, when endorsing or guaranteeing for others, it shall fully consider the opinions of each independent director and include their explicit opinions of agreement or objection and the reasons for objection in the board minutes.
- 6.6 The Board of Directors authorizes the Chairperson to endorse any external guarantee up to 20 % of the Company's net worth.

## 7. Endorsement and Guarantees Processing and Review Procedures

- 7.1 Executing Unit:
  - 7.1.1 Handled by the finance department. The Chairperson may designate other personnel if necessary.
- 7.2 Review Procedures:
  - 7.2.1 The handling unit must create an evaluation report covering:
    - (1)Necessity and reasonableness ;
    - (2)Credit/risk assessment of the subject;
    - (3)Impact on operations, finance, and shareholder equity;
    - (4)Whether collateral is needed and its value.
  - 7.2.2 Handling units submit a proposal (subject, type, reason, amount) and the 7.2.1 report for approval by the President and Chairperson before Board resolution. The Board may authorize the Chairperson per 6.4 for business needs, with subsequent Board ratification.



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- 7.3 Handling units must assess risks and obtain collateral if necessary.
- 7.4 The finance department shall establish a reference book for endorsement and guarantee matters, and record in detail the endorsement and guarantee recipients, amounts, dates of board approval or Chairperson's decision, dates of endorsement and guarantee, and matters that should be carefully assessed in accordance with point 6.1.
- 7.5 Finance shall prepare a monthly movement report for the Board.
- 7.6 For subsidiaries with net worth less than half of paid-in capital, finance must re-evaluate default risk every six months and create a contingency plan if risk is high.
- 7.7 For subsidiary shares with no par value or a par value other than NT\$10 per share, the paid-in capital calculated in accordance with point 7.6 shall be the sum of share capital plus capital reserve minus issue premium.

## 8. Procedures for Use and Custody of Corporate Seals

- 8.1 The Company shall use the seal registered with the Ministry of Economic Affairs as the dedicated seal for endorsements and guarantees. The seal and instruments shall be kept by personnel approved by the Board and used in accordance with the Seal Management Measures.
- 8.2 For guarantees for foreign companies, the Board authorizes the Chairperson or President to sign guarantee letters.

## 9. Procedures for Announcement and Reporting

- 9.1 Announce monthly balances by the 10th day of each month after going public.
- 9.2 Announce within 2 days of occurrence if:
  - 9.2.1 Balance exceeds 50% of Company net worth.
  - 9.2.2 Single enterprise balance exceeds 20% of net worth.
  - 9.2.3 Single enterprise balance exceeds NT\$10M and total exposure (endorsements + equity investment + lending) exceeds 30% of its net worth.
  - 9.2.4 New amount exceeds NT\$30M and 5% of its net worth.
- 9.3 If a subsidiary of the Company is not a publicly listed company in China, the Company shall be responsible for any matters that the subsidiary is required to disclose or report under point 9.2.4.
- 9.4 The "date of occurrence of the event" as referred to in these Procedures refers to the earliest of the date of contract, the date of payment, the date of board resolution, or other dates that can definitively identify the counterparty and monetary amount of the endorsement/guarantee.
- 9.5 Definitions of "Date of Occurrence" and "Announcement and Reporting" website.

## 10. Internal Audit

- 10.1 Internal auditors shall audit the procedures and execution at least quarterly, creating records and notifying supervisors.



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- 10.2 If the Company has established an audit committee in accordance with the Securities and Exchange Act, the provisions regarding supervisors in the preceding paragraph shall apply mutatis mutandis to the audit committee.

## 11. Control Procedures for Endorsement and Guarantees by Subsidiaries

- 11.1 Where a subsidiary of the Company intends to make endorsements or guarantees for others, the Company shall urge said subsidiary to establish operating procedures for endorsements or guarantees in accordance with the 'Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies' prescribed by the Financial Supervisory Commission.
- 11.2 When a subsidiary of the Company intends to provide endorsements or guarantees for others, it shall apply for approval from the Company before proceeding. The Finance Department and specialized personnel designated by the President of the Company shall specifically evaluate the necessity, rationality, and risk of the endorsement or guarantee, as well as its impact on the operating risks, financial status, and shareholders' equity of the parent company and the subsidiary, and submit the assessment to the President and the Chairperson for approval.
- 11.3 The Finance Department shall obtain the statement of changes in external endorsements and guarantees for each subsidiary at the beginning of each month.
- 11.4 The Company's internal auditors shall periodically audit the compliance of each subsidiary with its "Procedures for Endorsement and Guarantee," prepare audit reports, and, after submission for approval, notify the audited subsidiaries to make improvements. Follow-up reports shall be prepared periodically to ensure that appropriate improvement measures have been taken on a timely basis.

## 12. Penalties

Managers and staff violating regulations or these Procedures will be penalized according to Personnel Management Measures and Work Rules based on severity.

## 13. Other Matters

- 13.1 Where the party for whom an endorsement or guarantee is made no longer meets the requirements of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" or the amount exceeds the limits due to a change of circumstances, the Company shall formulate an improvement plan, submit the relevant improvement plan to each supervisor, and complete the improvement according to the scheduled timeline.
- 13.2 Where the party for whom an endorsement or guarantee is made no longer meets the requirements of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" or the amount exceeds the limits due to a change of circumstances, the Company shall formulate an improvement plan, submit the relevant improvement plan to each



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- supervisor, and complete the improvement according to the scheduled timeline.
- 13.3 The Company shall assess or recognize contingent losses from endorsements/guarantees, adequately disclose information on endorsements/guarantees in the financial reports, and provide relevant materials to the certified public accountant for the implementation of necessary auditing procedures.

## 14. (Deleted)

## 15. Implementation and Amendment

- 15.1 These Procedures, after being approved by the Board of Directors, shall be submitted to each supervisor and proposed to the shareholders' meeting for consent. If any director expresses dissent and has recorded it or issued a written statement, the Company shall submit the director's dissenting opinion along with the documents to each supervisor and submit it to the shareholders' meeting for discussion. The same applies in the event of amendment.
- 15.2 Where the Company has appointed independent directors, the submission of these Operating Procedures to the board of directors for discussion pursuant to the preceding Article 15.1 shall take into full consideration the opinions of each independent director. Any dissenting or reserved opinions of independent directors shall be recorded in the minutes of the board of directors meeting.
- 15.3 If the Company has established an Audit Committee, the adoption or amendment of these operating procedures shall be approved by more than one-half of all Audit Committee members and submitted to the Board of Directors for resolution, with the provisions of Article (15.2) not applicable. If such adoption or amendment is not approved by more than one-half of all Audit Committee members, it may be adopted with the consent of 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.
- 15.4 The number of all members of the audit committee and all directors referred to in Section 15.3 shall be calculated based on the actual number of incumbents," based on Financial Supervisory Commission legal translations.



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## **Annex 4: Rules of Procedure for Shareholders' Meetings (Before Amendments)**

### **Rules of Procedure for Shareholders' Meetings**

#### **Article 1**

These Rules are adopted pursuant to Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies to establish a sound governance system for the Company's shareholders' meetings, to strengthen supervisory functions, and to improve managerial functions, for compliance.

#### **Article 2**

Unless otherwise provided by laws or the Articles of Incorporation, the rules of procedure for the Company's shareholders' meetings shall be conducted in accordance with these Rules.

#### **Article 3**

Unless otherwise provided by laws, shareholders' meetings of the Company shall be convened by the Board of Directors. Where a shareholders' meeting is to be held virtually, unless otherwise prescribed in the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall be specified in the Articles of Incorporation, approved by resolution of the Board of Directors, and such virtual meeting shall be resolved by at least two-thirds of the directors present at a meeting attended by a majority of all directors.

Any change in the method of convening shareholders' meetings of the Company shall be resolved by the Board of Directors and made no later than the date on which the notice of the shareholders' meeting is sent.

The Company shall, no later than 30 days prior to a regular shareholders' meeting or 15 days prior to a special shareholders' meeting, transmit the electronic files of the shareholders' meeting notice, proxy form, and explanatory materials relating to proposals for ratification, discussion, election or dismissal of directors and supervisors, and other relevant proposals to the Market Observation Post System (MOPS). Furthermore, no later than 21 days before a regular shareholders' meeting or 15 days before a special shareholders' meeting, the Company shall upload the electronic files of the shareholders' meeting agenda handbook and supplementary meeting materials to the MOPS. However, if the Company has paid-in capital of NT\$10 billion or more as of the end of the most recent fiscal year, or if the aggregate shareholding ratio of foreign and PRC investors as recorded in the shareholders' register for the most recent regular shareholders' meeting reaches 30% or more, the Company shall complete the transmission of the aforementioned electronic files to the MOPS no later than 30 days prior to the regular shareholders' meeting.

At least 15 days prior to the shareholders' meeting, the Company shall prepare the current shareholders' meeting agenda handbook and supplementary materials for shareholders to access at any time, and make them available at the Company and its appointed professional stock affairs agent.

The agenda handbook and supplementary materials mentioned in the preceding paragraph shall be provided to shareholders on the day of the shareholders' meeting as follows:

1. In the case of a physical shareholders' meeting, such materials shall be distributed at the meeting venue.



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2. In the case of a hybrid shareholders' meeting, such materials shall be distributed at the meeting venue and transmitted electronically to the virtual meeting platform.
3. In the case of a virtual-only shareholders' meeting, such materials shall be transmitted electronically to the virtual meeting platform.

The notice and public announcement shall specify the purpose(s) of the meeting. If the recipient has consented, the notice may be given electronically.

The matters relating to the election or dismissal of directors or supervisors, amendments to the Articles of Incorporation, capital reduction, application for termination of public offering, permission for directors to engage in competing businesses, capitalization of earnings or capital reserves, dissolution, merger, spin-off, matters under Article 185, Paragraph 1 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Issuers shall be listed in the notice of meeting with the main contents explained and shall not be raised by Extraordinary Motions.

If the shareholders' meeting notice indicates a full re-election of directors and supervisors and states the date of assumption of office, then after such re-election is completed at the same shareholders' meeting, the date of assumption of office shall not be changed again through Extraordinary Motions or any other means.

A shareholder holding 1% or more of the total issued shares may propose one motion for inclusion in the agenda of a regular shareholders' meeting. If more than one motion is submitted, none will be included in the agenda. If any proposal falls within any of the circumstances specified under Article 172-1, Paragraph 4 of the Company Act, the Board of Directors may exclude it from the agenda. Shareholders may submit proposals as recommendations for the Company to promote the public interest or fulfill its social responsibility; such proposals shall also be limited to one and handled in accordance with Article 172-1 of the Company Act. If more than one proposal is submitted, none will be included in the agenda.

Prior to the book closure date for the regular shareholders' meeting, the Company shall announce the acceptance of shareholder proposals, the method of acceptance (written or electronic), the place of acceptance, and the period during which proposals will be accepted. The acceptance period shall not be less than 10 days. Proposals shall be limited to 300 characters; any proposal exceeding this limit shall not be included in the agenda. The proposing shareholder shall attend the shareholders' meeting in person or by proxy and participate in the discussion of the proposal. The Company shall notify the proposing shareholder of the result before issuing the meeting notice and shall include proposals that comply with this Article in the meeting notice. For shareholder proposals not included in the agenda, the Board of Directors shall explain the reasons for exclusion at the shareholders' meeting.

## Article 4

A shareholder may appoint a proxy to attend a shareholders' meeting by providing the Company with a proxy form issued by the Company and stating the scope of authorization. Each shareholder may issue only one proxy and appoint only one proxy agent, and the proxy form must be delivered to the Company no later than five days prior to the shareholders' meeting. In case of duplicate proxies, the one received first shall prevail unless a declaration of revocation is made.

## Article 5

The shareholders' meeting shall be held at the premises of the Company or at a location convenient for shareholders to attend and suitable for holding a shareholders' meeting. The



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meeting shall not begin earlier than 9 a.m. or later than 3 p.m. The venue and time shall take into account the opinions of independent directors.

## Article 6

The Company shall specify in the shareholders' meeting notice the time and place for shareholder check-in, as well as other matters requiring attention. "Shareholders" hereinafter refers to shareholders, solicitors, and proxy agents.

The check-in time for shareholders as mentioned in the preceding paragraph shall commence no later than 30 minutes prior to the meeting. The check-in location shall be clearly marked and staffed with an adequate number of competent personnel. For virtual shareholders' meetings, shareholders shall check in via the virtual meeting platform no later than 30 minutes prior to the meeting commencement. Shareholders who complete check-in shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend the shareholders' meeting with an attendance card, sign-in card, or other identification documents for attendance. The Company shall not arbitrarily require additional supporting documents beyond those mentioned. Solicitors presenting solicited proxies shall also bring identification documents for verification purposes.

The Company shall prepare a sign-in book for attending shareholders to sign, or accept sign-in cards submitted by shareholders as a substitute for signing in.

The Company shall distribute the agenda handbook, annual report, attendance card, speech slips, ballots, and other meeting materials to the shareholders present at the meeting. Where the election of directors and supervisors is included, election ballots shall also be provided.

If a government agency or legal entity is a shareholder, its representative attending the meeting shall not be limited to one person. If a legal entity is appointed as proxy to attend the meeting, it may designate only one representative to attend.

For shareholders' meetings held virtually, shareholders intending to attend via video conferencing shall register with the Company no later than two days prior to the meeting.

For shareholders' meetings held virtually, the Company shall upload the agenda handbook, annual report, and other relevant materials to the virtual meeting platform at least 30 minutes prior to the start of the meeting and shall continue to make such materials available until the conclusion of the meeting.

## Article 6.1

When the Company convenes a shareholders' meeting by means of video conferencing, the shareholders' meeting notice shall specify the following matters:

1. The method by which shareholders may participate in the virtual meeting and exercise their rights.
2. Contingency measures in the event of natural disasters, incidents, or other force majeure events that cause disruption to the virtual meeting platform or to shareholders participating via video, which shall include at least the following:
  - (1) The time at which the disruption, if not resolved, will result in the postponement or continuation of the meeting, and the date for such postponed or continued meeting.
  - (2) Shareholders who did not register to attend the original shareholders' meeting via video shall not be allowed to participate in the postponed or continued meeting.
  - (3) In the case of a hybrid shareholders' meeting, if the virtual meeting cannot continue and the number of shares represented at the meeting, excluding those attending via video, still meets the legal quorum requirement, the meeting shall proceed. The number of shares held by shareholders attending via video shall be counted toward the total number



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of shares represented, but such shareholders shall be deemed to have waived their rights to vote on all proposals of that meeting.

(4) The handling method in cases where all proposals have already been resolved and no Extraordinary Motions are pending.

3. For shareholders' meetings held solely via video conferencing, appropriate alternative measures shall be specified for shareholders who encounter difficulties in attending via video. Except under the circumstances prescribed in Paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide connection devices and necessary assistance to such shareholders, specify the period during which shareholders may apply for such assistance, and indicate other relevant matters requiring attention.

## Article 7

Where a shareholders' meeting is convened by the Board of Directors, the chairperson of the meeting shall be the Chairperson of the Board. If the Chairperson is on leave or unable to exercise their authority for any reason, the Vice Chairperson shall act as proxy. If there is no Vice Chairperson or the Vice Chairperson is also on leave or unable to exercise their authority, the Chairperson shall designate an Executive Director to act as proxy. If no Executive Directors have been appointed, the Chairperson shall designate a Director to act as proxy. If the Chairperson does not designate a proxy, the Executive Directors or Directors shall elect one from among themselves to act as the chairperson of the meeting.

Where the chairperson is an Executive Director or Director acting as proxy as mentioned in the preceding paragraph, such person must have held office for at least six months and be familiar with the Company's financial and operational status. The same shall apply where the chairperson is a representative of a corporate director.

For a shareholders' meeting convened by the Board of Directors, the Chairperson is advised to personally preside over the meeting. A majority of the Directors shall attend in person, and at least one Supervisor and at least one member from each functional committee shall attend as representatives. The attendance of these individuals shall be recorded in the minutes of the shareholders' meeting.

Where the shareholders' meeting is convened by a person other than the Board of Directors who has the right to convene such meeting, that person shall act as the chairperson. Where there is more than one such person, one shall be elected from among them to act as the chairperson.

The Company may designate its appointed attorneys, accountants, or relevant personnel to attend the shareholders' meeting.

## Article 8

From the commencement of shareholder check-in, the Company shall continuously and without interruption record audio and video of the entire process, including shareholder check-in, meeting proceedings, and the voting and vote counting process.

The audio and video recordings mentioned in the preceding paragraph shall be retained for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recordings shall be retained until the conclusion of the litigation.

If the shareholders' meeting is held by means of video conferencing, the Company shall record and retain information regarding shareholder registration, check-in, attendance, questions, voting, and the results of the vote counting. The entire video conferencing process shall also be continuously recorded in both audio and video formats.



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The data and recordings mentioned in the preceding paragraph shall be properly retained during the required storage period and provided to the party entrusted with handling video conferencing matters for further safekeeping.

If the shareholders' meeting is held by means of video conferencing, it is advisable for the Company to record the audio and video of the back-end operation interface of the virtual meeting platform.

## Article 9

Attendance at the shareholders' meeting shall be calculated based on the number of shares held. The number of shares represented shall be determined by the signatures on the sign-in book, the sign-in cards submitted, and the number of shares checked in via the virtual meeting platform, combined with the number of shares for which voting rights have been exercised in writing or electronically.

Once the scheduled meeting time has arrived, the Chairperson shall declare the meeting open and simultaneously announce relevant information such as the number of non-voting shares and the total number of shares represented at the meeting. However, if shareholders representing less than a majority of the total issued shares are present, the Chairperson may announce a postponement of the meeting. The meeting may be postponed up to two times, and the total time for postponement shall not exceed one hour. If, after two postponements, shareholders representing at least one-third of the total issued shares are still not present, the Chairperson shall declare the meeting adjourned. For shareholders' meetings held via video conferencing, the Company shall additionally announce the adjournment on the virtual meeting platform.

If, after two postponements as mentioned in the preceding paragraph, shareholders representing at least one-third of the total issued shares are present, a tentative resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act. All shareholders shall be notified of the tentative resolution, and the shareholders' meeting shall be reconvened within one month. For a virtual shareholders' meeting, shareholders intending to attend via video shall re-register with the Company in accordance with Article 6.

If, before the conclusion of the meeting, the shares represented by attending shareholders reach a majority of the total issued shares, the Chairperson may resubmit the tentative resolution for a vote by the shareholders' meeting in accordance with Article 174 of the Company Act.

## Article 10

Where a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be determined by the Board of Directors. All proposals, including Extraordinary Motions and amendments to original proposals, shall be voted on item by item. The meeting shall proceed in accordance with the scheduled agenda, and no changes may be made without a resolution of the shareholders' meeting. However, the submission of Extraordinary Motions shall be within the scope permitted by law, raised *ad hoc*.

Where a shareholders' meeting is convened by a person other than the Board of Directors who is authorized to convene the meeting, the preceding paragraph shall apply *mutatis mutandis*. Before the scheduled agenda (including Extraordinary Motions) is concluded, the Chairperson shall not adjourn the meeting without a resolution. If the Chairperson violates the rules of procedure and arbitrarily declares the meeting adjourned, the other members of the Board shall promptly assist the attending shareholders in selecting a new Chairperson by a majority of the voting rights of those present, in accordance with legal procedures, so that the meeting may continue.



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The Chairperson shall provide adequate explanation and time for discussion on each proposal, any amendments thereto, and Extraordinary Motions proposed by shareholders. When the Chairperson deems that the discussion has reached a level sufficient for voting, they may declare the discussion closed, submit the proposal for resolution, and arrange a sufficient voting period.

## Article 11

Before speaking at the shareholders' meeting, a shareholder shall complete a speech slip indicating the key points of the speech, shareholder account number (or attendance card number), and account name. The Chairperson shall determine the order of speeches based on the submitted slips.

Shareholders who submit a speech slip but do not speak shall be deemed to have not spoken. If the content of the speech differs from what is written on the slip, the actual spoken content shall prevail.

For the same proposal, each shareholder may speak no more than twice, and each time shall not exceed five minutes unless otherwise permitted by the Chairperson. If a shareholder speaks in violation of the rules or goes beyond the scope of the topic, the Chairperson may stop the speech. When a shareholder is speaking, other shareholders may not interrupt unless they have obtained the consent of both the Chairperson and the speaking shareholder. The Chairperson shall stop any interruptions that violate this rule.

Where a legal entity shareholder designates more than one representative to attend the shareholders' meeting, only one representative may be designated to speak on the same proposal. After a shareholder has spoken, the Chairperson may respond in person or designate relevant personnel to respond.

For shareholders' meetings held by video conferencing, shareholders attending virtually may submit written questions through the virtual meeting platform from the time the Chairperson announces the opening of the meeting until the announcement of adjournment. Each shareholder may submit no more than two questions per proposal, and each question shall be limited to 200 characters. The provisions of Paragraphs 1 to 5 shall not apply.

Questions submitted in accordance with the preceding paragraph that do not violate regulations or go beyond the scope of the proposals should be disclosed on the virtual meeting platform for the information of all shareholders.

## Article 12

Voting at the shareholders' meeting shall be based on the number of shares held.

In resolutions of the shareholders' meeting, the shares held by shareholders without voting rights shall not be included in the total number of issued shares.

Where a shareholder has a personal interest in a matter under discussion that may be detrimental to the interests of the Company, such shareholder shall not participate in voting on that matter, nor may they vote on behalf of other shareholders.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be counted among the voting rights of the shareholders present.

Except for trust enterprises or stock affairs agents approved by the competent securities authority, where one person is concurrently appointed as proxy by more than two shareholders, the total number of voting rights represented by such proxy shall not exceed 3% of the total voting rights represented by the total issued shares. Any portion in excess shall not be counted.

## Article 13



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Each shareholder shall have one voting right per share, except for shares subject to restrictions or those without voting rights under Article 179, Paragraph 2 of the Company Act.

When the Company's shares are listed on the Emerging Stock Board, shareholders' meetings shall allow shareholders to exercise their voting rights electronically and may also allow voting in writing. The methods for exercising voting rights in writing or electronically shall be specified in the shareholders' meeting notice. Shareholders who vote in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, such shareholders shall be deemed to have waived their rights with respect to any Extraordinary Motions and amendments to the original proposals presented at that meeting. Therefore, the Company is advised to avoid submitting Extraordinary Motions or amendments to original proposals. Shareholders exercising their voting rights in writing or electronically must deliver their declarations of intent to the Company no later than two days prior to the meeting. In the event of duplicate submissions, the one received first shall prevail, unless a statement is made to revoke the earlier submission.

If a shareholder has exercised their voting rights in writing or electronically and later wishes to attend the shareholders' meeting in person or via video, they must revoke their previous declaration of intent using the same method at least two days prior to the meeting. If the revocation is made after the deadline, the vote cast in writing or electronically shall prevail. If a shareholder exercises their voting rights in writing or electronically and also appoints a proxy to attend the meeting, the vote cast by the proxy shall prevail.

Unless otherwise provided by the Company Act or the Company's Articles of Incorporation, resolutions shall be adopted by a majority of the voting rights of shareholders present. At the time of voting, the Chairperson or a designated person shall announce the total number of voting rights represented by the shareholders present, and the shareholders shall vote on each proposal accordingly. On the same day of the shareholders' meeting, the results of votes in favor, against, and abstentions shall be entered into the Market Observation Post System (MOPS).

If there are amendment or substitute proposals to the same motion, the Chairperson shall determine the voting order of the original and alternative proposals. If one of the proposals is approved, the others shall be deemed rejected and no further voting is required.

Scrutineers and ballot counters for the proposals shall be appointed by the Chairperson, provided that scrutineers must be shareholders.

The counting of votes for proposals and elections shall be conducted publicly at the meeting venue, and the results, including the weighted voting statistics, shall be announced immediately after counting and recorded accordingly.

For virtual shareholders' meetings, shareholders attending via video shall cast their votes on each proposal and election item through the virtual meeting platform after the Chairperson announces the commencement of the meeting and before the Chairperson announces the close of voting.

Late submissions shall be deemed abstentions.

For virtual shareholders' meetings, vote counting shall be conducted once after the Chairperson announces the close of voting, and the results of resolutions and elections shall be announced.

In the case of hybrid shareholders' meetings, shareholders who have registered to attend virtually pursuant to Article 6 and later wish to attend the physical meeting in person must revoke their registration using the same method at least two days prior to the meeting. If revocation is not made by the deadline, such shareholders may attend the meeting only virtually.

Shareholders who vote in writing or electronically and do not revoke their declarations of intent and also attend the meeting virtually shall not be allowed to vote again on original proposals, submit amendments, or vote on amendments, except for Extraordinary Motions.

## Article 14



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When the shareholders' meeting involves the election of directors and supervisors, such election shall be conducted in accordance with the relevant election procedures established by the Company, and the election results shall be announced on the spot. The announcement shall include the names of elected directors and supervisors, the number of votes they received, as well as the names and vote counts of non-elected candidates.

The ballots for the election mentioned in the preceding paragraph shall be sealed and signed by the scrutineers after counting and shall be properly preserved for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be preserved until the conclusion of the litigation.

## **Article 15**

Resolutions of the shareholders' meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the Chairperson. The minutes shall be distributed to all shareholders within 20 days after the meeting. The preparation and distribution of the minutes may be done electronically.

The distribution of the minutes mentioned in the preceding paragraph may be done by publishing the content on the Market Observation Post System (MOPS).

The minutes shall accurately record the year, month, and day of the meeting, its venue, the name of the Chairperson, the method of resolution, the essential proceedings of the meeting, and the results of the resolutions, including voting statistics. Where directors or supervisors are elected, the number of votes received by each candidate shall be disclosed. The minutes shall be permanently preserved for the duration of the Company's existence.

Where the shareholders' meeting is held by means of video conferencing, in addition to the matters required to be recorded under the preceding paragraph, the minutes shall also state the starting and ending time of the meeting, the method of convening, the names of the Chairperson and the minute taker, and the handling measures and status in case of any disruptions to the video conferencing platform or shareholder participation due to natural disasters, incidents, or other force majeure events.

In addition to the above, for virtual-only shareholders' meetings, the Company shall also include in the minutes any alternative measures provided to shareholders who experienced difficulties in participating via video conferencing.

## **Article 16**

On the day of the shareholders' meeting, the Company shall, in accordance with the prescribed format, compile a statistical table showing the number of shares solicited by solicitors, the number of shares represented by proxy agents, and the number of shares represented by shareholders attending in writing or electronically. This table shall be clearly displayed at the meeting venue. For shareholders' meetings held via video conferencing, the Company shall upload the aforementioned.

When convening a shareholders' meeting by means of video conferencing, the Company shall disclose the total number of shares represented by attending shareholders on the virtual meeting platform at the time of announcing the commencement of the meeting. Any updated statistics on the number of shares represented or voting rights during the meeting shall be disclosed in the same manner.

If any resolution of the shareholders' meeting constitutes material information as defined by law or by the regulations of the Taiwan Stock Exchange Corporation or the Taipei Exchange (TPEX),



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the Company shall upload the relevant content to the Market Observation Post System (MOPS) within the required timeframe.

## **Article 17**

Meeting personnel handling the affairs of the shareholders' meeting shall wear identification badges or armbands.

The Chairperson may direct inspectors or security personnel to assist in maintaining order at the meeting venue. Inspectors or security personnel assisting in maintaining order shall wear armbands or identification badges clearly marked with the word "Inspector."

Where sound amplification equipment is available at the venue, shareholders shall not speak using devices not provided by the Company. The Chairperson may stop such behavior.

If a shareholder violates the rules of procedure and does not comply with the Chairperson's correction, thereby obstructing the progress of the meeting, and refuses to cease after being warned, the Chairperson may instruct inspectors or security personnel to escort the shareholder out of the venue.

## **Article 18**

During the meeting, the Chairperson may, at their discretion, announce a recess. In the event of force majeure, the Chairperson may declare a temporary suspension of the meeting and announce a time for the meeting to resume based on the circumstances.

If the scheduled agenda of the shareholders' meeting (including Extraordinary Motions) has not been completed and the meeting venue becomes unavailable, the shareholders' meeting may, by resolution, determine to relocate and continue the meeting at another venue.

The shareholders' meeting may also resolve, in accordance with Article 182 of the Company Act, to postpone or reconvene the meeting within five days.

## **Article 19**

For shareholders' meetings held via video conferencing, the Company shall disclose the voting results for each proposal and the results of elections in real time on the virtual meeting platform after the conclusion of voting. The results shall continue to be disclosed for at least fifteen minutes after the Chairperson announces the adjournment of the meeting.

## **Article 20**

When the Company convenes a virtual shareholders' meeting, the Chairperson and the recording personnel shall be located at the same place within the territory of the Republic of China (Taiwan). The Chairperson shall announce the address of such location at the commencement of the meeting.

## **Article 21**

For shareholders' meetings held via video conferencing, the Company may provide shareholders with a simple connection test before the meeting and offer real-time support before and during the meeting to assist in resolving technical communication issues.

When a shareholders' meeting is held via video conferencing, the Chairperson shall, at the time of announcing the commencement of the meeting, also announce that, unless the circumstances fall under those exempted from postponement or continuation under Paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if disruptions to the virtual meeting platform or shareholder participation via video caused by



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natural disasters, incidents, or other force majeure events persist for 30 minutes or more before the meeting is adjourned, the meeting shall be postponed or continued within five days. The provisions of Article 182 of the Company Act shall not apply.

In the event of such postponement or continuation, shareholders who did not register to attend the original meeting via video shall not be permitted to participate in the postponed or continued meeting.

For a meeting postponed or continued under the preceding paragraph, shareholders who registered and completed check-in for the original meeting but do not participate in the postponed or continued meeting shall still have their attendance, voting rights, and election rights from the original meeting counted in the postponed or continued meeting.

When a meeting is postponed or continued as described above, any proposals for which voting and vote counting have already been completed and results announced, including the election of directors or supervisors, do not need to be discussed or resolved again.

For hybrid shareholders' meetings, if the video conference cannot continue due to the aforementioned reasons, but the number of shares represented by shareholders attending in person still meets the legal quorum for the meeting, the meeting shall continue without postponement or continuation as stated in Paragraph 2.

In such cases, the shares held by shareholders attending via video shall still be counted toward the total number of shares represented, but these shareholders shall be deemed to have abstained from voting on all proposals of that meeting.

Where a meeting is postponed or continued pursuant to Paragraph 2, the Company shall follow the pre-meeting procedure in accordance with the original meeting date and the provisions set forth in Paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

The timeframes specified in the latter part of Article 12 and Paragraph 3 of Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies, as well as Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, shall be based on the date of the postponed or continued meeting as determined in accordance with Paragraph 2 of this Article.

## **Article 22**

When the Company convenes a virtual shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending via video conferencing.

Except in the circumstances prescribed in Paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide connection devices and necessary assistance to such shareholders, and specify the application period and other relevant matters requiring attention.

## **Article 23**

The Company may establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. From the date of its establishment, the Audit Committee shall replace the Supervisors, and the provisions of these Rules regarding Supervisors shall cease to apply.

## **Article 24**

Matters not provided for in these Rules shall be handled in accordance with the Company Act and other relevant laws and regulations.



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These Rules and any amendments thereto shall be approved by the shareholders' meeting and shall become effective upon the Company's shares being approved for public issuance by the competent authority.

These Rules were approved by the shareholders' meeting on June 28, 2023, and have been implemented since.



## Annex 5: Rules for Election of Directors

### Rules for Election of Directors

#### Article 1

These Rules are adopted in accordance with Article 21 and Article 41 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies to ensure that the election of directors and supervisors of the Company is conducted in a fair, impartial, and transparent manner.

#### Article 2

The election of directors and supervisors of the Company shall be conducted in accordance with these Rules, unless otherwise provided by applicable laws and regulations or the Articles of Incorporation.

#### Article 3

The election of directors of the Company shall consider the overall composition of the Board of Directors. The composition of the Board of Directors shall take diversity into consideration and formulate appropriate diversity policies based on the Company's operations, business model, and development needs. Such diversity policies should include, but not be limited to, the following two aspects:

1. Basic conditions and values: gender, age, nationality, and cultural background.
2. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

Members of the Board of Directors shall generally possess the knowledge, skills, and integrity necessary to perform their duties, and the Board as a whole shall possess the following capabilities:

1. Operational judgment.
2. Accounting and financial analysis capability.
3. Business management capability.
4. Crisis management capability.
5. Industry knowledge.
6. International market perspective.
7. Leadership capability.
8. Decision-making capability.

More than half of the seats of the Board of Directors shall not have spousal relationships or kinship within the second degree of consanguinity.

The Board of Directors shall consider adjustments to the composition of the Board based on the results of performance evaluations.



## Article 4

Supervisors of the Company shall possess the following qualifications:

1. Integrity and honesty.
2. Fair judgment.
3. Professional knowledge.
4. Extensive experience.
5. Ability to read financial statements.

In addition to the qualifications mentioned above, at least one of the supervisors shall be a professional in accounting or finance.

The establishment of supervisors shall refer to the provisions regarding independence under the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, and appropriate supervisors shall be elected in order to strengthen the Company's risk management as well as financial and operational controls.

Among the supervisors, or between supervisors and directors, at least one seat shall not have any spousal relationship or kinship within the second degree of consanguinity.

Supervisors may not concurrently serve as directors, managerial officers, or other employees of the Company, and at least one supervisor shall have a domicile within the territory of the Republic of China, so as to effectively perform supervisory functions in a timely manner.

## Article 5

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

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

## Article 6

After the Company's shares are publicly issued, the election of independent directors shall be conducted in accordance with the candidate nomination system prescribed in Article 192-1 of the Company Act. After the Company's shares are listed on the stock exchange or traded over-the-counter, the election of all directors shall be conducted in accordance with the candidate nomination system prescribed in Article 192-1 of the Company Act.

If a director is dismissed for any reason and the number of directors falls below five, the Company shall hold a by-election at the next shareholders' meeting. However, if the number of vacancies of directors reaches one-third of the total number of directors specified in the Articles of Incorporation, the Company shall convene a special shareholders' meeting within sixty (60) days from the date of occurrence to hold a by-election.



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Where the Company has established independent directors, and the number of independent directors falls below the requirement stipulated in the proviso of Article 14-2, Paragraph 1 of the Securities and Exchange Act, the Company shall hold a by-election at the next shareholders' meeting. If all independent directors are dismissed, the Company shall convene a special shareholders' meeting within sixty (60) days from the date of occurrence to hold a by-election.

If a supervisor is dismissed for any reason and the number of supervisors falls below the number specified in the Articles of Incorporation, the Company shall hold a by-election at the next shareholders' meeting. However, if all supervisors are dismissed, the Board of Directors shall convene a special shareholders' meeting within thirty (30) days to elect new supervisors. After the Company's shares are publicly issued, the Board of Directors shall convene a special shareholders' meeting within sixty (60) days from the date of occurrence to hold a by-election.

## Article 7

The election of the directors and supervisors of the Company shall adopt the cumulative voting system. Each share shall carry a number of voting rights equal to the number of directors and supervisors to be elected, and such voting rights may be concentrated on one candidate or distributed among several candidates.

## Article 8

The Board of Directors shall prepare ballot papers in a number equal to the number of directors to be elected, and shall specify the number of voting rights on each ballot. Such ballots shall be distributed to shareholders attending the shareholders' meeting. The name of the elector may be replaced by the attendance card number printed on the ballot paper.

## Article 9

Directors of the Company shall be elected according to the number of seats specified in the Articles of Incorporation. The voting rights for independent directors and non-independent directors shall be counted separately. Candidates receiving the highest numbers of voting rights represented by the ballots shall be elected in sequence according to the respective categories. If two or more candidates receive the same number of voting rights and exceed the number of seats to be filled, the determination shall be made by drawing lots among those candidates with the same number of voting rights. Candidates who are not present shall have the lots drawn on their behalf by the chairperson.

## Article 10

Before the commencement of the election, the chairperson shall appoint a number of scrutineers and vote counters who are shareholders to perform the relevant duties.

The ballot boxes shall be prepared by the Board of Directors, and shall be opened and inspected in public by the scrutineers prior to voting.

## Article 11



(Deleted)

## Article 12

A ballot shall be deemed invalid if any of the following circumstances occurs:

1. A ballot not prepared by the convener is used.
2. A blank ballot is cast into the ballot box.
3. The handwriting is illegible or has been altered.
4. The name of the candidate filled in does not match the list of director candidates upon verification.
5. Any other words or marks are written on the ballot in addition to the allocation of voting rights.

## Article 13

After the voting is completed, the ballots shall be opened and counted on the spot, and the chairperson shall announce the list of elected directors and the number of voting rights they obtained. The ballots for the election referred to in the preceding paragraph shall be sealed and signed by the scrutineers and properly kept for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

## Article 14

The Company's Board of Directors shall issue notices of election to the directors and supervisors who are duly elected.

## Article 15

Matters not provided for in these Rules shall be handled in accordance with the Company Act and other applicable laws and regulations.

The adoption and amendment of these Rules shall be subject to approval by the shareholders' meeting, and shall become effective after the Company's shares are approved by the competent authority for public issuance.



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## Annex 6: Directors' Shareholding Status

### Directors' Shareholding Status

1. As of the record date on April 27, 2026, the paid-in capital of the Company was NT\$766,897,120, representing 76,687,912 common shares issued.
2. Minimum required shareholding by all directors: 6,135,033 shares (8% of total issued shares)
3. Until the book closure date for the 2025 shareholders' meeting, the status of shareholdings of individual and all directors and supervisors are shown below:

| Title                       | Name                                   | Shares Held | Shareholding (%) |
|-----------------------------|----------------------------------------|-------------|------------------|
| Chairperson                 | Lin Kuo-Ching                          | 2,506,141   | 3.27             |
| Director                    | Easy Win International Investment Ltd. | 1,320,000   | 1.72             |
| Director                    | Chou Chih-Ming                         | 821,869     | 1.07             |
| Director                    | Chen Yi-Hui                            | 1,844,159   | 2.40             |
| Independent Director        | Tang Min-Tse                           | 0           | 0                |
| Independent Director        | Lee Tung-Tsan                          | 0           | 0                |
| Independent Director        | Chang Tsung-Liang                      | 0           | 0                |
| Independent Director        | Shiue Jih-Jonq                         | 0           | 0                |
| Total Director Shareholding |                                        | 6,492,169   | 8.46             |

Note: Data is based on the shareholder register on April 27, 2026.

4. Total director shareholding complies with legal minimum requirements.