Stock Code: 4772

台灣特品化學股份有限公司
Taiwan Speciality Chemicals Corporation

Shareholders' Meeting of 2026

Meeting Handbook

Time: 10:00 am, May 18, 2026 (Mon.)

Location: No. 1, Zhangbin W. 3rd Rd., Xianxi Township, Changhua County (Conference Room at 1F of the Company)

Form of Shareholders' Meeting: Physical

Translation –In case of any discrepancy between the Chinese and English versions,the Chinese version shall prevail.

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Taiwan Speciality Chemicals Corporation

Meeting Procedure for the 2026 Shareholders' Meeting

I. Call the Meeting to Order

II. Chairman's Opening Remarks

III. Report Items

IV. Recognition Items

V. Extraordinary Motions

VI. Meeting Adjourned

Taiwan Speciality Chemicals Corporation

Shareholders' Meeting of 2026

One. Time: 10:00 am, May 18, 2026 (Mon.)

Two. Location: No. 1, Zhangbin W. 3rd Rd., Xianxi Township, Changhua County (Conference Room at 1F of the Company)

Three. Speech by the Chair

Four. Report Items

I. Report on business operation status in 2025.

II. The review by the audit committee on the report on the final accounts of 2025.

III. Report on employees and directors remuneration distribution of 2025.

IV. Report on the distribution of cash dividends from 2025 profit.

V. First domestic unsecured convertible bonds implementation status report of 2025.

Five. Recognition Items

I. 2025 business report and financial statement.

II. The Company's surplus distribution plan for 2025.

Six. Extraordinary Motion.

Seven. Meeting Adjourned.

Four. Report Items

Proposal 1

Cause: Report on business operation status in 2025.

Description: For the Business Report of 2025, please refer to pages 7-13 of the Handbook (Attachment 1).

Proposal 2

Cause: The review by the audit committee on the report on final accounts of 2025.

Description: For the review report of the audit committee, please refer to page 14 of the Handbook (Attachment 2).

Proposal 3

Cause: Report on employees and directors remuneration distribution of 2025.

Description:

1. In accordance with Article 25-1 of the Company's Articles of Incorporation, if the Company generates profit in any fiscal year, it shall appropriate not less than 1% thereof as employee remuneration (of which not less than 60% of such amount shall be distributed to junior-level employees), and shall appropriate not more than 1% thereof as director remuneration.
2. The Company proposes to distribute employee remuneration in cash of NT$19,020 thousand (distribution ratio of 2.8%), of which 60%, NT$11,412 thousand, shall be allocated as remuneration for junior-level employees. The actual distribution date of junior-level employee remuneration and remuneration distribution are authorized to the Chairman to determine.
3. Directors remuneration was distributed in cash of NT$2,710 thousand (distribution ratio of 0.4%).

Proposal 4

Cause: Report on the distribution of cash dividends from 2025 profit.

Description:
1. In accordance with Article 26, Paragraph 1 of the Company's Articles of Incorporation and the special resolution passed by the Board of Directors on March 2, 2026, it is proposed to allocate NT443,044,656 from the distributable earnings of 2025 as shareholder dividends (with a cash dividend of NT$3 per share).
2. Shareholders' cash dividends are calculated according to the distribution ratio up to NT$1, the amount less than NT$1 is rounded up, and the total amount of fractional shares less than NT$1 shall be included in other income.
3. In the event that the Company's outstanding shares are affected by subsequent repurchase and transfer or cancellation of treasury shares, issuance of new shares through cash capital increases, or execution of convertible bonds conversion, resulting in changes to the shareholders' dividend payout ratio, the Company proposes to authorize the Chairman to adjust the distribution ratio accordingly.
4. The Chairman is authorized to determine the ex-dividend date and the cash dividend distribution date.

Proposal 5

Cause: Report on the execution of the first unsecured convertible bonds in 2025.

Description: 1. This matter is being handled in accordance with Article 246 of the Company Act.

2. The Company issued its first unsecured convertible bonds in 2025. As of the book closure date for the shareholders' meeting, 20,000 units of convertible bonds remained outstanding , and the issuance details are presented in the following table.

Bond Name	Taiwan Speciality Chemicals Corporation First Domestic Unsecured Convertible Corporate Bond
Total Issuance Amount	Total Face Value：NT$ 2,000,000,000 Total Amount：NT$ 2,020,000,000 元
Denomination	NT$ 100,000
Issuance Period	November 27, 2025 to November 27, 2028
Issuance Price	NT$ 101(issued at a premium)
Coupon Rate	0%
Repayment Method	Principal to be repaid in cash at face value in a lump sum upon maturity
Trustee	Yuanta Commercial Bank Co., Ltd., Trust Department
Transfer Agency	Yuanta Securities Co., Ltd., Stock Affairs Department
Use of Proceeds	Acquisition of 65.22% equity interest in Hung Jie Technology Corporation
Conversion Price at Issuance	NT$ 323.8

Five. Recognition Items

Proposal 1 (proposed by the board of directors)

Cause: The 2025 business report and financial statement are submitted for recognition.

Description: 1. The Company's 2025 financial statements have been audited by Yong-Hua Huang and Chun-Yuan Wu from KPMG Taiwan, and an unqualified opinion has been issued.

2. For the aforementioned Business Report and financial statement, please refer to pages 7-13 (Attachment 1) and pages 15-30 (Attachment 3) of the Handbook.

Resolutions:

Proposal 2 (proposed by the board of directors)

Cause: The proposal of the distribution of surplus of 2025 is submitted for recognition.

Description: Please refer to page 31 (Attachment 4) of the Handbook for the surplus distribution for 2025.

Resolutions:

Six. Extraordinary Motion

Seven. Meeting Adjourned

[Attachment 1]

Taiwan Speciality Chemicals Corporation

Business Report

Dear Shareholders,

First of all, I would like to thank all shareholders for their support and care for the Company. We mainly focus on the production of precision high-end electronic-grade gases and chemicals, and the sales of Disilane, Trisilane, AHF and agency products are the current sources of our revenue. The Company consolidated Hung Jie Technology into its reporting entity beginning in August 2025. Hung Jie Technology is a technology company focusing on the semiconductor and optoelectronics industries, providing primary services including cleaning, precision surface processing, and regeneration of high-end components. Hung Jie Technology was established in 2008 and initially engaged in wafer reclamation. The company pivoted and expanded its service offerings in 2013 to become a key supplier in the semiconductor industry supply chain. By acquiring control of Hung Jie Technology, the Company leverages the combined resources of both entities to expand its business scope and enhance competitiveness. The following is a summary report on the Company's operating results for 2025 and operating plan for 2026:

I. 2025 Business results

(I) Results of implementation of business plan

The Company continued to integrate key supply chains from major manufacturers in 2025 and actively expanded agency product revenues, while advancing new product development and completing the acquisition of control over Hung Jie Technology, further enhancing overall revenue scale. The Company's 2025 consolidated revenue amounted to NT$1,991,499 thousand, representing growth of 127.87% compared to 2024, with revenue maintaining a steady upward trajectory. Net income after tax was NT$734,038 thousand, with net income after tax attributable to the parent company amounting to NT$620,067 thousand.

Results of implementation of business plan are as follows:

Unit: NT$1,000

Item/Year	2025	2024	Percentage of Increase/Decrease
Operating Revenue	1,991,499	873,964	127.87%
Operating cost	938,667	411,209	128.27%
Gross profit	1,052,832	462,755	127.51%
Operating expenses	206,105	98,081	110.14%
Net operating income	846,727	364,674	132.19%
Net income before tax	863,982	385,593	124.07%
Net income of the current period	734,038	385,593	90.37%

(II) Implementation of operating income and expense budget:

In 2025, the Company has no external financial forecast.

(III) Financial income and expense and profitability analysis

Item		2025	2024
Financial structure	Ratio of Liabilities to Assets (%)	37.57%	4.53%
	Ratio of Long-term funds to Property, Plant, and Equipment (%)	324.23%	246.38%
Analysis of Profitability	Return on total assets (%)	14.19%	14.76%
	Return on equity (%)	18.98%	15.46%
	Pre-tax income to paid-in capital (%)	58.50%	26.11%
	Profit margin (%)	36.86%	44.12%

(IV) Financial balance

In 2025, the Company’s operating revenue was NTD 1,991,499 thousand, operating costs were NTD 938,667 thousand, operating expenses were NTD 206,105 thousand, net non-operating income was NTD 17,255 thousand, net income before tax was NTD 863,982 thousand, and net profit of the current period was NTD 734,038 thousand, which indicates that the financial balance is normal.

(V) Research and development (R&D)

1. Research and development expenditure in 2025:

Unit: NT$1,000

Item/Year	2025	2024
R&D Experndítures	29,020	18,439
Operating Revenue	1,991,499	873,964
Ratio of R&D expenses to net operating revenue (%)	1.46%	2.11%

2. Annual research and development achievements in 2025

(1) Establishment of semiconductor-grade dry etch gas residue collection facilities and vapor phase impurity detection and analysis systems and technologies.

(2) Development of atomic layer deposition (ALD) organic disilane-based precursor specialized materials and establishment of process facilities.

3. Future R&D plan

(1) Development of atomic layer deposition (ALD) halogenated disilane specialized materials and process establishment.

(2) Development of carbon-silicon and nitrogen-silicon precursor specialty gas product materials and establishment of process facilities.

(3) Development of testing and analysis techniques for trace metal impurities in specialized gases or specialty chemicals for advanced etching and electronic-grade silicon-based precursor products, as well as the establishment of related facilities.

II. Summary of the Business Plan for 2025

(I) Business Policy

Deepening Technical Moats and Strategic Alliances The Company has accumulated highly competitive market advantages, including a proven sales track record with multiple international tier-one semiconductor customers, industry-leading disilane synthesis and purification processes, and an intelligent cylinder logistics management system. To meet the challenges of the angstrom era, the Company will implement the following initiatives this year:

Independent R&D and Technology Upgrades: Invest in research and development of silicon-based precursor products and expand the ultra-trace element analysis laboratory to ppt (parts per trillion) level, strengthening the Company's analytical authority in advanced process nodes.

Production Efficiency Optimization: Leverage proprietary technology to de-bottleneck production lines, effectively enhancing disilane production capacity and gross margins without significant capital expenditure increases.

Supply Chain Vertical Integration: Strategically form alliances with selected benchmark partners in the specialty chemicals and specialty gases industry chain to pursue “virtual vertical integration” and horizontal division of labor. Transform into a comprehensive solution provider for advanced transistor manufacturing by rapidly expanding the product portfolio through localization strategies.

(II) Expected sales volume and its basis

AI-Driven and Dual-Engine Growth, looking ahead to 2026, the Company’s revenue is expected to benefit from accelerated demand driven by AI accelerators and high-performance computing (HPC), which will drive advanced process capacity expansion in logic chips and sustain robust demand for high-end disilane raw materials.

1. Disilane: Expected to maintain strong shipment growth, driven by multiplicative effects from technology upgrades and production ramp-up. Key drivers include:
   A. Process Shrinkage Driving Multiplied Usage: As logic chips formally transition to 2nm and A14 (angstrom era) nodes, transistor structures shift from FinFET to GAA (Gate-All-Around) and CFET architectures, significantly increasing the number of process steps and complexity in thin-film deposition. The Company’s advanced disilane products possess excellent characteristics of “meeting low thermal budget requirements” and “atomic-level deposition density,” aligning with the technical requirements of advanced processes. Shipment growth is expected to remain robust.
   B. Terminal device replacement cycle: Benefiting from the deployment of generative AI applications to edge devices, the replacement cycles of AI PCs and AI smartphones have been triggered, driving a rebound in upstream chip wafer start volumes.
   C. Mass production at key customers’ new fabs: As key customers’ advanced process fabs domestically and internationally enter peak production phases, the Company’s shipments will scale in tandem with customers’ capacity ramp-up.
2. Anhydrous Hydrogen Fluoride (AHF): Vertical Integration and New Growth Engine
   A. Product introduction and ramp-up: The new product AHF was officially introduced into the customer supply chain in 2025. With the advancement of 3D NAND Flash process technology, the number of stacking layers has surpassed 300, resulting in exponential growth in demand for advanced etching gases.

B. Vertical Integration Advantages: Through strategic alliances with domestic leading manufacturers, the Company has established a complete supply chain from raw materials to purification. Although growth in the initial phase is constrained by sequential validation cycles, it is anticipated that commencing in 2026, this segment will make significant revenue contributions, becoming the second major growth engine following disilane.

3. Overseas Markets: Following the Company's inclusion in the "Global Trusted Supply Chain" system, overseas agency business is expected to expand in line with customers' capacity expansion plans, initiating a new growth cycle.

In summary, the Company will pursue double-digit revenue growth as its core objective for all of 2026.

(III) Important production and marketing policies

1. Continued Innovation and R&D: Generate stable operating cash inflows through high-value-added products.
2. Commitment to Excellence in Quality and Workplace Safety: Pursue "zero accidents, zero defects" as the core production objective, in compliance with international standards for Process Safety Management (PSM) adopted by leading global manufacturers.
3. Deepening Technological Symbiosis and Product Breadth: Through close communication with customers during the advanced process development phase, continuously expand product breadth and depth; and leverage synergies from reinvestment and mergers and acquisition to provide an one-stop solution ranging from "gas manufacturing" to "equipment cleaning," thereby significantly increasing customer stickiness and switching costs.
4. Establishing Dual-Track Growth Momentum: Simultaneously develop "proprietary manufacturing" and "strategic distribution" businesses.
5. Optimizing Capacity Utilization: Enhance equipment utilization rates through smart manufacturing to precisely meet flexible market demand.

(IV) Future development strategies for the Company

1. Competing at Technology Frontier: Continuously develop next-generation angstrom-level materials to create blue ocean opportunities at the forefront of the market.
2. Building Platform Value Chain: Through industry consolidation, rapidly enrich the product portfolio and establish a comprehensive specialty gas sales platform.

3. AI-Driven Digital Transformation: Implement automation and smart data analytics to optimize operational efficiency.
4. Practicing Integrity and Sustainability: Establish an operating philosophy centered on pride in Taiwan Speciality Chemicals Corporation’s heritage, and deepen ESG corporate culture.

(V) Impact of the external competition, legal, and overall economic environments

1. Responding to Market Polarization and Price Competition Amid price competition strategies employed by certain regional specialty gas producers facing excess capacity, the global market is exhibiting polarized development between “price-driven” and “quality-driven” segments. The Company maintains its premium positioning as a “Global Trusted Supply Chain,” refusing to engage in cutthroat pricing competition.

   Response Strategy: Leveraging the Company’s technological certification advantages in advanced manufacturing processes to establish a non-price-based competitive barrier. For specific regional markets, the Company will adopt flexible strategies. Under the premise of strictly adhering to “non-export of core technologies and non-leakage of key talent,” the Company will evaluate operating models that comply with local regulations and serve commercial interests, thereby ensuring balanced optimization of market share and profitability.
2. Geopolitical Shifts and Evolving Global Trade Landscape The global trade and economic landscape is expected to be influenced by geopolitical factors, trending toward “regionalization” and “decoupling,” with tariff barriers and trade protectionism likely becoming normalized.

   Response Strategy: This trend underscores the strategic value of the Company’s “localized short chain supply” model. Relative to multinational competitors facing tariff and supply chain disruption risks, the Company has deep roots in Taiwan’s core industrial clusters, positioning it with absolute supply chain resilience. The Company will continue to assess its competitive strengths, maintain operational flexibility, and view global trade barriers as a moat for strengthening local market share. The Company maintains long-term cautious optimism.
3. Carbon Neutrality Trends and Green Competitiveness Establishing a carbon-neutral operating environment has become a global mandatory trend. As customer demands for supply chain de-carbonization continue to intensify (such as RE100), the Company benefits from low-carbon technological advantages in our manufacturing processes. Compared with traditional chemical processes that generate high carbon emissions, this positions us favorably in securing international orders, creating a multiplier effect.

Response Strategy: Continuously expand solar power generation facilities to increase renewable energy coverage. We view “low-carbon production” not merely as regulatory compliance, but as a critical competitive advantage in achieving “green procurement objectives” with our customers, thereby transforming climate change risks into operational opportunities.

Finally, we would like to thank all shareholders again for coming here. Your support is the greatest blessing and motivation for all our colleagues. Thank you and wish you all the best!

We wish you a healthy and prosperous life.

Chairperson: Hsiu-Lan Hsu

President: Hsiung-Fei Chang

Chief Accounting: Teng-Jen Lai

[Attachment 2]

Audit Committee's Review Report

The Board of Directors submitted the Company's 2025 Business Report, consolidated financial statements, and individual financial statements. The consolidated and parent company only financial statements have been audited and verified by Yong-Hua Huang and Chun-Yuan Wu from KPMG Taiwan, and an audit report has been issued accordingly. The above Business Report, consolidated financial statements, and parent company only financial statements have been reviewed by the Audit Committee and are found to be in order. The report as above is submitted in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

To:
Shareholders' Meeting of 2026

Taiwan Speciality Chemicals Corporation

Convener of the Audit Committee

Chung-Hsien Liu

March 2, 2026

[Attachment 3]

Independent Auditors' Report

To the Board of Directors of Taiwan Speciality Chemicals Corporation:

Opinion

We have audited the financial statements of Taiwan Speciality Chemicals Corporation ("the Company"), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

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

1. Acquisition of a Subsidiary

   Please refer to Note 4(17) and Note 6(7) for accounting policies for business combinations and information on the newly acquired subsidiary, respectively.

Description of key audit matter:

On August 5, 2025, the Company’ s acquired 65.22% equity interests of Hung Jie Technology Corporation, who became a subsidiary of the Company thereafter. As the investment, previously accounted for under the equity method, the management is required to perform a purchase price allocation in accordance with the applicable accounting standards to determine the fair values of the identifiable assets acquired, liabilities assumed, and contingent liabilities of the acquiree. Given that the purchase price allocation involves significant management judgment and estimation, and has a material impact on the financial statements, we have determined the purchase price allocation related to the acquisition of Hung Jie Technology Corporation to be one of our key audit matters.

How the matter was addressed in our audit:

Our audit procedures included assessing the competence and objectivity of the external expert engaged by management, and obtaining the purchase price allocation valuation report prepared by the external expert; reviewing the valuation methodologies applied in determining the fair value of the identifiable assets acquired and liabilities assumed, the key assumptions used, as well as the reasonableness of the goodwill calculation; and examining whether the acquisition transaction was properly recorded and disclosed in the financial statements.

2. Investments accounted for using the equity method

Please refer to Note 4(8) “Investments in Subsidiaries” and Note 6(6) “Investments Accounted for Using the Equity Method” for accounting policies and assessment, respectively, relating to investments accounted for using the equity method.

Description of the key audit matter:

The Company's investments accounted for using the equity method primarily relate to its subsidiaries. Considering that the Company’ s investments in subsidiaries mainly arise from business combinations, and given that the industries in which these subsidiaries operate are subject to significant fluctuations driven by market and environmental factors, the impairment assessment of goodwill arising from such business combinations is of particular importance. Therefore, we have determined the impairment assessment of goodwill to be one of our key audit matters

How the matter was addressed in our audit:

Our audit procedures included: assessing the reasonableness of the valuation methodologies used by management in determining the recoverable amount; reviewing the management’ s computation on the recoverable amount of cash-generating units; evaluating the assumptions used in preparing the forecasted future cash flows and determining the recoverable amount; and performing sensitivity analyses on key assumptions.

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

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

In preparing the financial statements, management is responsible for assessing 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 Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the 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 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 financial statements, including the disclosures, and whether the 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 financial statements. We are responsible for the direction, supervision and performance of Company 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 financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Yung-Hua Huang and Chun-Yuan Wu.

KPMG

Taipei, Taiwan (Republic of China)
March 2, 2026

Notes to Readers

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

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

Taiwan Speciality Chemicals Corporation

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents (note 6(1))	$ 878,157	15	725,590	21
1136	Financial assets measured at amortized cost－current (note 6(3))	-	-	1,000,000	30
1170	Notes and accounts receivable, net (note 6(4))	163,670	3	136,752	4
1210	Other receivable－related parties (note 7)	194	-	135	-
130X	Inventories (note 6(5))	194,360	4	154,472	5
1479	Other current assets (note 6(10))	14,644	-	17,200	-
		1,251,025	22	2,034,149	60
	Non-current assets:				
1510	Financial assets at fair value through profit or loss – non-current (notes 6(2) and (12))	5,200	-	-	-
1550	Investments accounted for using equity method (note 6(6))	3,151,195	55	-	-
1600	Property, plant and equipment (note 6(8))	1,346,639	23	1,311,884	39
1780	Intangible assets (note 6(9))	1,079	-	904	-
1840	Deferred tax assets (note 6(14))	11,068	-	36,958	1
1990	Other non-current assets (notes 6(10) and 7)	8,521	-	1,500	-
		4,523,702	78	1,351,246	40
	Total assets	**$ 5,774,727**	**100**	**3,385,395**	**100**

		December 31, 2025		December 31, 2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2170	Accounts payable	$ 56,019	1	74,668	2
2201	Payroll and bonus payable	42,716	1	38,510	1
2220	Other payable－related parties (note 7)	320	-	39	-
2230	Current tax liabilities	10,276	-	-	-
2300	Other current liabilities (note 6(11))	70,672	1	39,903	1
		180,003	3	153,120	4
	Non-Current liabilities:				
2570	Deferred tax liabilities (note 6(14))	355	-	-	-
2530	Total bonds payable (note 6(12))	1,874,923	33	-	-
2600	Other non-current liabilities (note 6(11))	60	-	107	-
		1,875,338	33	107	-
	Total liabilities	2,055,341	36	153,227	4
	Equity (notes 6(15) and (16))**:**				
3110	Ordinary shares	1,476,816	26	1,476,816	44
3200	Capital surplus	1,284,588	22	1,133,780	33
3350	Retained earnings	946,276	16	621,572	19
3400	Other equity interest	11,706	-	-	-
	Total equity	3,719,386	64	3,232,168	96
	Total liabilities and equity	**$ 5,774,727**	**100**	**3,385,395**	**100**

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Taiwan Speciality Chemicals Corporation

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings PerShare)

		2025		2024	
		Amount	**%**	**Amount**	**%**
4000	Operating revenues (note 6(18))	$ 1,049,728	100	873,964	100
5000	Operating costs (notes 6(5), (8), (13) and (19))	448,738	43	411,209	47
	Gross profit from operations	600,990	57	462,755	53
	Operating expenses (notes 6(8), (9), (13), (19) and 7)**:**				
6100	Selling expenses	11,736	1	24,375	3
6200	Administrative expenses	56,060	5	55,267	6
6300	Research and development expenses	24,130	2	18,439	2
		91,926	8	98,081	11
	Net operating income	509,064	49	364,674	42
	Non-operating income and expenses:				
7100	Interest income (note 6(20))	24,833	2	10,862	1
7010	Other income (notes 6(20) and 7)	2,631	-	2,243	-
7020	Other gains and losses (notes 6(8), (12) and (20))	(350)	-	7,815	1
7050	Finance costs (notes 6(12) and (20))	(20,902)	(2)	(1)	-
7070	Share of profit (loss) of associates and joint ventures accounted for using equity method, net (note 6(6))	143,792	14	-	-
		150,004	14	20,919	2
	Income before income tax	659,068	63	385,593	44
7950	Less: Income tax benefit (note 6(14))	39,001	4	-	-
	Net income	620,067	59	385,593	44
8300	**Other comprehensive income:**				
8360	**Items that may be reclassified subsequently to profit or loss**				
8361	Exchange differences arising from translating financial statements of foreign operations	11,706	1	-	-
8300	**Total Other Comprehensive Income for the Period (Net of Tax)**	11,706	1	-	-
8500	**Total comprehensive income**	**$ 631,773**	**60**	**385,593**	**44**
	Earnings per share (NT dollars) (note 6(17))				
9750	Basic earnings per share	**$ 4.20**		**2.74**	
9850	Diluted earnings per share	**$ 4.16**		**2.73**	

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Taiwan Speciality Chemicals Corporation

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

			Retained earnings			Total other equity interest	
	Ordinary shares	Capital surplus	Legal reserve	Unappropriated retained earnings	Total retained earnings	Exchange differences on translation of foreign financial statements	Total equity
Balance at January 1, 2024	$ 1,382,366	-	40,242	333,974	374,216	-	1,756,582
Net income for the year	-	-	-	385,593	385,593	-	385,593
Other comprehensive income for the year	-	-	-	-	-	-	-
Comprehensive income for the year	-	-	-	385,593	385,593	-	385,593
Appropriation and distribution of retained earnings:							
Legal reserve	-	-	15,565	(15,565)	-	-	-
Cash dividends of ordinary share	-	-	-	(138,237)	(138,237)	-	(138,237)
Capital increase by cash	94,450	1,131,802	-	-	-	-	1,226,252
Share-based employee compensation	-	1,978	-	-	-	-	1,978
Balance at December 31, 2024	1,476,816	1,133,780	55,807	565,765	621,572	-	3,232,168
Net income for the year	-	-	-	620,067	620,067	-	620,067
Other comprehensive income for the year	-	-	-	-	-	11,706	11,706
Comprehensive income for the year	-	-	-	620,067	620,067	11,706	631,773
Appropriation and distribution of retained earnings:							
Legal reserve	-	-	38,559	(38,559)	-	-	-
Cash dividends of ordinary shares	-	-	-	(295,363)	(295,363)	-	(295,363)
Due to recognition of equity component of convertible bonds issued	-	150,808	-	-	-	-	150,808
Balance at December 31, 2025	**$ 1,476,816**	**1,284,588**	**94,366**	**851,910**	**946,276**	**11,706**	**3,719,386**

See accompanying notes to parent company only financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

Taiwan Speciality Chemicals Corporation

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		2025	2024
Cash flows from operating activities:			
Income before income tax	$	659,068	385,593
Adjustments:			
Adjustments to reconcile profit (loss):			
Depreciation expenses		73,854	91,559
Amortization expenses		331	291
Net gain on financial assets or liabilities at fair value through profit or loss		(1,400)	-
Interest expenses		20,902	1
Interest income		(24,833)	(10,862)
Share-based payments		-	1,978
Share of loss (profit) of subsidiaries,associates and joint ventures accounted for using equity method		(143,792)	-
Loss on disposal of property, plant and equipment		(2)	235
Recognition (reversal) of write-down of inventory		(321)	239
Recognition of impairment loss on non-financial assets		1,544	5,000
Total adjustments		(73,717)	88,441
Changes in operating assets and liabilities:			
Notes and accounts receivable		(26,918)	(16,140)
Other receivable－related parties		(59)	6
Inventories		(39,567)	(16,029)
Other operating assets		2,173	(9,845)
Accounts receivable and notes receivable		(18,649)	53,110
Other payable－related parties		281	(3)
Other current liabilities		8,088	33,460
Total changes in operating assets and liabilities		(74,651)	44,559
Total adjustments		(148,368)	133,000
Cash inflow generated from operations		510,700	518,593
Interest received		25,215	10,294
Interest paid		(13,722)	(1)
Income taxes paid		(2,480)	-
Net cash flows generated from operating activities		519,713	528,886
Cash flows from investing activities:			
Acquisition of investments accounted for using equity method		(2,995,697)	-
Acquisition of property, plant and equipment		(90,373)	(45,546)
Proceeds from disposal of property, plant and equipment		762	70
Increase in refundable deposits		-	(254)
Acquisition of intangible assets		(506)	(150)
Decrease (increase) in financial assets at amortized cost		1,000,000	(1,000,000)
Increase in other financial assets		(672)	-
Net cash flows used in investing activities		(2,086,486)	(1,045,880)
Cash flows from financing activities:			
Proceeds from issuing bonds		2,014,750	-
Decrease in guarantee deposits		(47)	(89)
Payment of lease liabilities		-	(112)
Cash dividends paid		(295,363)	(138,237)
Proceeds from capital increase by cash		-	1,226,252
Net cash flows generated from financing activities		1,719,340	1,087,814
Net increase in cash and cash equivalents		152,567	570,820
Cash and cash equivalents at beginning of period		725,590	154,770
Cash and cash equivalents at end of period	$	**878,157**	**725,590**

See accompanying notes to parent company only financial statements.

Independent Auditors' Report

To the Board of Directors of Taiwan Speciality Chemicals Corporation:

Opinion

We have audited the consolidated financial statements of Taiwan Speciality Chemicals Corporation ("the Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of 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 with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statements Audit and Attestation Engagements of Certified Public Accountants and the 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 Republic of China and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

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

1. Allocation of purchase price

   Please refer to note 4(17) and note 6(6) for accounting policies relating to business combinations and explanations regarding the business combination, respectively.

Description of key audit matter:

The Company acquired 65.22% equity interests of Hung Jie Technology Corporation on August 5, 2025, wherein the related purchase price allocation was completed in the fourth quarter of 2025. As the acquisition transaction and the resulting amounts of intangible assets were material, and considering that the purchase price allocation was based on management’s assessment of the net fair values of the acquiree’s identifiable assets and liabilities—which involves significant management judgment—we identified the purchase price allocation as one of our key audit matters.

How the matter was addressed in our audit:

Our audit procedures included: assessing the competence and objectivity of the external specialist engaged by management, and obtaining the purchase price allocation valuation report prepared by the specialist; reviewing the valuation methodologies and key assumptions used in measuring the identifiable assets and liabilities at their net fair values, as well as the reasonableness of the goodwill calculation; as well as examining whether the acquisition transaction was properly recorded and disclosed in the consolidated financial statements.

2. Goodwill impairment assessment

Please refer to note 4(12), note 5, and note 6(10) for the accounting policy regarding the impairment of non-financial assets, accounting estimates and assumptions applied in the goodwill impairment assessment, as well as goodwill impairment assessment, respectively.

Description of key audit matter:

The Company acquired Hung Jie Technology Corporation at a premium, recognized as goodwill. Considering that the recoverable amount of the cash-generating unit to which the goodwill is allocated involves numerous management assumptions and estimates, we identified the impairment assessment of goodwill as a one of our key audit matters.

How the matter was addressed in our audit:

Our audit procedures included: assessing the reasonableness of the management’s key assumptions and future financial projections; evaluating whether the external expert engaged by management possesses the necessary competency, capabilities, and objectivity; reviewing the external expert’s valuation report on contingent consideration; and assessing the appropriateness of the valuation methodologies and key assumptions applied in estimating the fair value of the associated assets and liabilities; as well as evaluating the appropriateness of the above accounting treatments to determine whether the consolidated financial statements contain any material misstatement.

Other Matter

Taiwan Speciality Chemicals Corporation has additionally prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of 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 auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 and 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 group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors’ report are Yung-Hua Huang and Chun-Yuan Wu.

KPMG

Taipei, Taiwan (Republic of China)
March 2, 2026

Notes to Readers

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

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

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

Taiwan Speciality Chemicals Corporation and subsidiaries

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current assets:				
1100	Cash and cash equivalents (note 6(1))	$ 2,011,736	28	725,590	21
1136	Financial assets measured at amortized cost－current (note 6(3))	-	-	1,000,000	30
1170	Notes and accounts receivable, net (note 6(4))	469,458	7	136,752	4
1210	Other receivable－related parties (note 7)	344	-	135	-
130X	Inventories (note 6(5))	235,640	3	154,472	5
1479	Other current assets (note 6(11))	23,146	-	17,200	-
		2,740,324	38	2,034,149	60
	Non-current assets:				
1510	Financial assets at fair value through profit or loss–non-current (note 6(2))	5,200	-	-	-
1600	Property, plant and equipment (notes 6(8) and 8)	2,028,968	28	1,311,884	39
1755	Right-of-use assets (note 6(9))	62,920	1	-	-
1780	Intangible assets (notes 6(6) and (10))	2,247,430	31	904	-
1840	Deferred tax assets (note 6(17))	13,490	-	36,958	1
1990	Other non-current assets (notes 6(11) and 7)	117,571	2	1,500	-
		4,475,579	62	1,351,246	40
	Total assets	**$ 7,215,903**	**100**	**3,385,395**	**100**

		December 31, 2025		December 31, 2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2170	Accounts payable	$ 135,295	2	74,668	2
2180	Accounts payable to related parties (note 7)	34,083	-	39	-
2201	Payroll and bonus payable	183,574	3	38,510	1
2230	Current tax liabilities	94,889	1	-	-
2322	Long-term borrowings, current portion (notes 6(12) and 8)	36,343	1	-	-
2300	Other current liabilities (notes 6(14) and (15))	153,156	2	39,903	1
		637,340	9	153,120	4
	Non-Current liabilities:				
2570	Deferred tax liabilities (note 6(17))	43,195	1	-	-
2531	Bonds payable (note 6(13))	1,874,923	26	-	-
2540	Long-term borrowings (notes 6(12) and 8)	109,955	1	-	-
2600	Other non-current liabilities (notes 6(14) and (15))	45,925	1	107	-
		2,073,998	29	107	-
	Total liabilities	2,711,338	38	153,227	4
	Equity (notes 6(18) and (19)):				
3110	Ordinary shares	1,476,816	20	1,476,816	44
3200	Capital surplus	1,284,588	18	1,133,780	33
3350	Retained earnings	946,276	13	621,572	19
3400	Other equity interest	11,706	-	-	-
	Total equity attributable to owners of parent:	3,719,386	51	3,232,168	96
36XX	Non-controlling interests (note 6(7))	785,179	11	-	-
	Total equity	4,504,565	62	3,232,168	96
	Total liabilities and equity	**$ 7,215,903**	**100**	**3,385,395**	**100**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Taiwan Speciality Chemicals Corporation and subsidiaries

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings PerShare)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenues (notes 6(21) and 7)	$ 1,991,499	100	873,964	100
5000	Operating costs (notes 6(5), (8), (15) and (22))	938,667	47	411,209	47
	Gross profit from operations	1,052,832	53	462,755	53
	Operating expenses (notes 6(4), (8), (10), (15), (16), (22) and 7)**:**				
6100	Selling expenses	72,370	3	24,375	3
6200	Administrative expenses	105,857	5	55,267	6
6300	Research and development expenses	29,020	1	18,439	2
6450	Expected credit loss (gain)	(1,142)	-	-	-
		206,105	9	98,081	11
	Net operating income	846,727	44	364,674	42
	Non-operating income and expenses:				
7100	Interest income (note 6(23))	28,723	1	10,862	1
7010	Other income (notes 6(23) and 7)	4,525	-	2,243	-
7020	Other gains and losses (notes 6(8) and (23))	6,552	-	7,815	1
7050	Finance costs (notes 6(13), (15), and (23))	(22,545)	(1)	(1)	-
		17,255	-	20,919	2
	Income before income tax	863,982	44	385,593	44
7950	Less: Income tax benefit (note 6(17))	129,944	7	-	-
	Net income	734,038	37	385,593	44
8300	**Other comprehensive income:**				
8360	**Components of other comprehensive income (loss) that will be reclassified to profit or loss**				
8361	Exchange differences on translation of foreign financial statements	34,603	2	-	-
8300	**Other comprehensive income**	34,603	2	-	-
8500	**Total comprehensive income**	**$ 768,641**	**39**	**385,593**	**44**
	Profit (loss), attributable to:				
	Profit (loss), attributable to owners of parent	$ 620,067	31	385,593	44
	Profit (loss), attributable to non-controlling interests	113,971	6	-	-
		$ 734,038	**37**	**385,593**	**44**
	Comprehensive income attributable to:				
	Comprehensive income, attributable to owners of parent	$ 631,773	32	385,593	44
	Comprehensive income, attributable to non-controlling interests	136,868	7	-	-
		$ 768,641	**39**	**385,593**	**44**
	Earnings per share (NT dollars) (note 6(20))				
9750	Basic earnings per share	**$ 4.20**		**2.74**	
9850	Diluted earnings per share	**$ 4.16**		**2.73**	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Taiwan Speciality Chemicals Corporation and subsidiaries

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

			Retained earnings			Total other equity interest			
	Ordinary shares	Capital surplus	Legal reserve	Unappropriated retained earnings	Total	Others	Exchange Differences on Translation of Foreign Financial Statements	Non-controlling interests	Total equity
Balance at January 1, 2024	$ 1,382,366	-	40,242	333,974	374,216	-	1,756,582	-	1,756,582
Net income for the year	-	-	-	385,593	385,593	-	385,593	-	385,593
Other comprehensive income for the year	-	-	-	-	-	-	-	-	-
Comprehensive income for the year	-	-	-	385,593	385,593	-	385,593	-	385,593
Appropriation and distribution of retained earnings:									
Legal reserve	-	-	15,565	(15,565)	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	(138,237)	(138,237)	-	(138,237)	-	(138,237)
Capital increase by cash	94,450	1,131,802	-	-	-	-	1,226,252	-	1,226,252
Share-based employee compensation	-	1,978	-	-	-	-	1,978	-	1,978
Balance at December 31, 2024	1,476,816	1,133,780	55,807	565,765	621,572	-	3,232,168	-	3,232,168
Net income for the year	-	-	-	620,067	620,067	-	620,067	113,971	734,038
Other comprehensive income for the year	-	-	-	-	-	11,706	11,706	22,897	34,603
Comprehensive income for the year	-	-	-	620,067	620,067	11,706	631,773	136,868	768,641
Appropriation and distribution of retained earnings:									
Legal reserve	-	-	38,559	(38,559)	-	-	-	-	-
Cash dividends of ordinary shares	-	-	-	(295,363)	(295,363)	-	(295,363)	-	(295,363)
Due to recognition of equity component of convertiblebonds issued	-	150,808	-	-	-	-	150,808	-	150,808
Changes in non-controlling interests	-	-	-	-	-	-	-	648,311	648,311
Balance at December 31, 2025	**$ 1,476,816**	**1,284,588**	**94,366**	**851,910**	**946,276**	**11,706**	**3,719,386**	**785,179**	**4,504,565**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

Taiwan Speciality Chemicals Corporation and subsidiaries

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Income before income tax	$ 863,982	385,593
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expenses	120,547	91,559
Amortization expenses	4,052	291
Net gain on financial assets or liabilities at fair value through profit or loss	(1,400)	-
Interest expenses	22,545	1
Interest income	(28,723)	(10,862)
Share-based payments	-	1,978
Loss on disposal of property, plant and equipment	77	235
Recognition of write-down of inventory	1,305	239
Recognition of impairment loss on non-financial assets	1,544	5,000
Total adjustments	119,947	88,441
Changes in operating assets and liabilities:		
Notes and accounts receivable	(17,506)	(16,140)
Accounts receivable due from related parties	(209)	6
Inventories	(40,567)	(16,029)
Other operating assets	9,402	(9,845)
Accounts payable	(17,025)	53,110
Accounts payable to related parties	34,045	(3)
Other current liabilities	43,837	33,460
Total changes in operating assets and liabilities	11,977	44,559
Total adjustments	131,924	133,000
Cash inflow generated from operations	995,906	518,593
Interest received	25,915	10,294
Interest paid	(14,904)	(1)
Income taxes paid	(59,975)	-
Net cash flows generated from operating activities	946,942	528,886
Cash flows from investing activities:		
Net cash flow from acquisition of subsidiaries	(2,159,941)	-
Acquisition of property, plant and equipment	(216,080)	(45,546)
Proceeds from disposal of property, plant and equipment	762	70
Increase in refundable deposits	89	(254)
Acquisition of intangible assets	(679)	(150)
(Increase) decrease in financial assets at amortized cost	1,000,000	(1,000,000)
Net cash flows used in investing activities	(1,375,849)	(1,045,880)
Cash flows from financing activities:		
Proceeds from issuing bonds	2,014,750	-
Repayments of long-term borrowings	(26,921)	-
Increase (decrease) in guarantee deposits	143	(89)
Cash dividends paid	(295,363)	(138,237)
Proceeds from capital increase by cash	-	1,226,252
Repayment of the principal portion of lease liabilities	(7,061)	(112)
Net cash flows generated from financing activities	1,685,548	1,087,814
Effect of exchange rate changes on cash and cash equivalents	29,505	-
Net increase in cash and cash equivalents	1,286,146	570,820
Cash and cash equivalents at beginning of period	725,590	154,770
Cash and cash equivalents at end of period	**$ 2,011,736**	**725,590**

See accompanying notes to consolidated financial statements.

[Attachment 4]

Taiwan Speciality Chemicals Corporation

FY2025

PROFIT DISTRIBUTION TABLE

Unit: NT$

Item	Subtotal	Total
Beginning retained earnings		231,843,578
Add (less):		
Net income of the current period		620,066,524
Distributable earnings		851,910,102
Add (less):		
Legal reserve set aside	(62,006,652)	
Distributable items:		
Shareholder dividend - cash	(443,044,656)	
Undistributed earnings at the end of the period		346,858,794

Chairperson: President: Chief Accounting Officer:

[Appendix 1]

Articles of Incorporation of Taiwan Speciality Chemicals Corporation

Chapter 1 General Provisions

Article 1: The Company is organized in accordance with the provisions of the Company Act, with its official name as "Taiwan Speciality Chemicals Corporation".

Article 2: The Company operates the following business:

001	CC01080	Electronics Components Manufacturing
002	C801030	Precision Chemical Material Manufacturing
003	ZZ99999	All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The total amount of the Company's reinvestment in other corporates may exceed 40% of the paid-in share capital.

Article 4: Due to business needs, the Company may endorse external guarantees.

Article 5: The Company shall set its head office in Changhua County, and may establish branches at home and abroad with the resolution of the board of directors when necessary.

Chapter 2 Shareholding

Article 6: The total capital of the Company is NT$4 billion, which is divided into 400 million shares, and each share is NT$10, which shall be issued in installments. Among them, NT$100 million is divided into 10,000,000 shares, and the value of each share is NT$10, which shall be retained for the use of employee stock option certificates and issued in installments according to the resolution of the board of directors to employees of parents or subsidiaries under certain conditions.

Article 6-1: If the Company is planning to issue employee stock option certificates at a price lower than the net value per share in the financial report that has been verified or reviewed by CPA (the closing price on the issuance date after listing or OTC), it shall be completed with the resolution based on attendance of shareholders representing more than half of the total number of issued shares at the shareholders' meeting and the consent of more than two-thirds of the voting rights of the attending shareholders, and may be processed in installments within one year from the date of the resolution of the shareholders' meeting.

Article 6-2: Upon the Company being listed or at OTC, If it is planning to buy back the Company's shares in accordance with the provisions of Article 28-2, Paragraph 1, Subparagraph 1 of the Securities and Exchange Act, and transfer the shares to employees at a price lower than the actual average price of the shares bought back, it shall be approved in accordance with the attendance of shareholders representing more than half of the total number of issued shares at the most recent shareholders' meeting, and the consent of more than two-thirds of the voting rights of the present shareholders.

Article 6-3: Except as otherwise provided by laws and regulations, the Company may purchase the its shares in accordance with Article 167-1 of the Company Act. Qualification requirements of employees, including the employees of parents or subsidiaries of the company meeting certain specific requirements.

The shares bought back by the Company under Paragraph 1 of this Article shall not be entitled to exercise the rights of a shareholder in respect of such shares.

Article 6-4: When the Company issues new shares, unless otherwise stipulated by laws and regulations, 10% to 15% of the total number of newly-issued shares shall be reserved for purchase by Company employees, and those eligible to purchase may include employees of the parents or subsidiaries who meet certain conditions.

Article 6-5: The Company may issue new shares with restricted stock awards in accordance with Article 267 of the Company Act, and those subject to the issuance may include employees of the parents or subsidiaries who meet certain conditions.

Article 7: The Company will be exempted from printing any share certificate in accordance with Article 161-2 of the Company Act, provided that it shall register with a centralized securities depository institution, and the same applies to other securities.

Article 8: Unless otherwise stipulated by laws and regulations, the handling of the Company's stock affairs shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.

Article 9: Changes to the records in the shareholders register shall be handled in accordance with Article 165 of the Company Act.

Chapter 3 Shareholders' Meeting

Article 10: There are annual general and extraordinary shareholders' meetings. The board of directors shall convene the annual general meeting once a year within six months after the end of each fiscal year. Extraordinary meetings may be convened by the board of directors at any time as needed.

The shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

Article 11: If a shareholder is unable to attend the shareholders' meeting for any reason, he/she/it shall, in accordance with Article 177 of the Company Act, issue a power of attorney and appoint a proxy to attend.

A shareholder may appoint a proxy to attend the meeting in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholders Meetings of Public Companies" that is announced by the competent authority.

Article 11-1: For the shareholders' meeting held when the Company's shares are listed or listed on emerging stock market, the electronic means shall be listed as one of the manners for shareholders to exercise voting rights, and the method of exercise shall be specified in the notice of shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically are deemed to be present in person, and their exercise of relevant regulations shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 11-2: Upon the Company becomes a public company, if it is planning to apply for the suspension of the public offering, it shall submit the application to the competent authority after reporting to the shareholders' meeting for approval in accordance with Article 156-2 of the Company Act.

Article 12: When the shareholders' meeting is in session, a chair shall be designated in accordance with Article 182-1 of the Company Act.

Article 13: Unless otherwise stipulated or restricted by laws and regulations, each shareholder of the Company has one voting right for each share held.

Article 14: Resolutions at a shareholders' meeting shall, unless otherwise provided for in Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

Article 15: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the Company within twenty (20) days after the close of the meeting. The minutes of shareholders' meeting shall record the date and place of the meeting, the name of the chairman, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be kept persistently throughout the life of the Company.

The preparation and distribution of the minutes of meetings referred to in the preceding paragraph shall be handled in accordance with Article 183 of the Company Act.

Chapter 4. Directors and Audit Committee

Article 16: The Company shall have 5 to 9 directors on the board. Their term of office is three years. The shareholders' meeting shall elect such directors from candidates with the legal capacity, and they may be re-elected.

The election of directors of the Company adopts the candidate nomination system stipulated in Article 192-1 of the Company Act, and the shareholders' meeting shall elect directors from the list of candidates.

Among the number of directors referred to in the preceding paragraph, there shall be no less than three independent directors, which shall be no less than one-third of the total number of seats of directors.

The professional qualifications, shareholding, restrictions on positions held concurrently, nomination, election methods, and other matters to be followed for independent directors shall be handled in accordance with the relevant regulations of the competent securities authority.

The Company may establish an audit committee in accordance with Article 14-4 of the Securities and Exchange Act. The audit committee shall be composed of all independent directors, the number of which shall not be less than three. The audit committee or members of the audit committee shall be responsible for performing the functions and powers of supervisors stipulated in the Company Act, Securities Exchange Act and relevant other laws and regulations.

The Company may set up a remuneration committee or other functional committees in accordance with legal regulations or business needs.

Article 17: When the vacant seats of directors reach one-third of the total seats, a by-election shall be conducted in accordance with Article 201 of the Company Act.

Article 18: In case no election of new directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their office. However, the competent authority may order, ex officio, the company to conduct the re-election of supervisors within a given time limit. If election of new supervisors is still not effected, the existing supervisors shall be discharged, ipso facto, upon expiry of the time limit hereinabove fixed by the competent authority.

Article 19: The directors shall convene a meeting of the Board of Directors, and with the attendance of more than two-thirds of all directors and the consent of more than half of the directors present, a Chairman and a Vice Chairman shall be elected from among the directors. The Chairman shall represent the Company externally and execute all Company affairs in accordance with laws, the Articles of Incorporation, and the resolutions of the Shareholders' Meeting and the Board of Directors.

Article 20: The Company's business policy and other important matters shall be determined by the board of directors. Except for the first meeting of the board of directors in each session in accordance with Article 203 of the Company Act, the other shall be convened by the chairman who shall also serve as the chair of the meetings. When being unable to perform his/her duties, the chairman shall designate a director to act as the proxy, and if no such designation is made, the directors shall select one proxy among themselves.

The board of directors of the Company shall hold meetings at least once a quarter. The notice of convening of the meeting of board of directors shall specify the reasons for the convening, which shall be delivered to all directors and supervisors in accordance with the laws and regulations. The notice of convening of the meeting board of directors of the Company may be delivered in writing, electronically (E-mail), hardcopy faxing or computer faxing.

A director who has a personal interest in the matter under discussion at a board meeting shall explain to the board meeting the essential contents of such personal interest. Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a parents or subsidiary relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

Article 21: Unless otherwise provided for in the Company Act, resolutions of the board of directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors. In case a director appoints another director to attend a meeting of the board of directors in his/her behalf, he/she shall, in each time, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting. A director may accept the appointment to act as the proxy referred to in the preceding Paragraph of one other director only.

In case a meeting of the board of directors is proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 22: Resolutions adopted at the board of directors shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all directors of the Company within twenty (20) days after the close of the meeting.

The minutes of shareholders' meeting shall record the date and place of the meeting, the name of the chairman, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be kept persistently throughout the life of the Company.

The preparation and distribution of the minutes of meetings referred to in the preceding paragraph shall be handled in accordance with Article 207 of the Company Act.

Article 23: The remuneration of directors is subject to resolution by the board of directors according to the extent of their participation in the Company's business operations, their contributions and the average remuneration level among the industry.

If any director of the Company concurrently holds other positions within the Company, he/she may receive the monthly salary in accordance with the remuneration level of manager.

During the tenure of directors, the Company may purchase liability insurance for the compensation liabilities that are legally borne by the directors in the scope of their business. The insurance coverage may be determined by the board of directors, and the relevant content shall be contained in the latest board report after the insurance is purchased or renewed.

Chapter 5. Managers

Article 24: The Company may have set positions of managers, whose appointment, dismissal and remuneration shall be determined by the board of directors with the presence of more than half of the directors and the approval of more than half of the directors present.

Chapter 6. Final Accounts

Article 25: By the end of the Company's fiscal year, the board of directors shall compile the following documents and submit them for review and approval at the shareholders' meeting based on laws and regulations: I. Business report. II. the financial statements; and III. the surplus earning distribution or loss off-setting proposals.

Article 25-1: If the Company makes any profit in any particular fiscal year, no less than 1% shall be allocated as employee remuneration (of which no less than 60% of this amount shall be distributed as remuneration for entry-level employees), and no more than 1% shall be allocated as directors' remuneration. However, if the Company has any accumulated losses, it shall first reserve the profit for covering such losses.

The employee remuneration mentioned in the preceding paragraph may be paid in stock or cash, and the recipients of the payment may include the employees of the parents or subsidiaries who meet certain conditions, and the relevant regulations may be formulated by the board of directors. The remuneration of directors referred to in the preceding paragraph shall be paid only in cash.

By a resolution adopted by a majority vote at a meeting of board of directors attended by two-thirds of the total number of directors, the Company shall have the profit distributable as employees' compensation in the preceding two paragraphs distributed; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

A company which has the profit distributed to employees in the form of shares by a resolution of the meeting of board of directors in accordance with the provision of the preceding paragraph may resolve, at the same meeting of the board of directors, to distribute the shares by way of new shares to be issued by the company or existing shares to be re-purchased by the company.

Article 26: If there is a surplus earning in the Company's annual final accounts, it shall first allocate for taxes to cover accumulated losses, and then allocate 10% of the balance as the legal reserve. Where such legal reserve amounts to the total paid-in capital, this provision shall not apply.

When necessary, after the special surplus reserve is allocated or reversed according to the laws or regulations of the competent authority, if there is any surplus, it shall be added to the undistributed surplus of the previous year. The board of directors shall prepare a surplus distribution proposal to be submitted to distribute the surplus in cash, based on Article 240, Paragraph 5 of the Company Act, the board of directors is authorized to distribute all or part of the shareholders' dividends in cash with more than two-thirds of the directors present and a resolution passed by more than half of the directors present, which shall be submitted to the shareholders' meeting; if it is done by issuing new shares, it shall be submitted to the shareholders' meeting for resolution after distribution. If it is distributed by issuing new shares, it shall be submitted to the shareholders' meeting for resolution.

The Company will cooperate with business development and expansion in the future. The distribution of profit shall take into account the Company's future capital expenditure budget and capital needs. The annual after-tax surplus shall be deducted from the legal reserve and special reserve. The allocated amount shall not be less than 50% distribution of shareholder dividends; however, when the annual after-tax surplus is less than 5% of the paid-in capital after deducting the legal reserve and special reserve, it may not be distributed; the distribution of shareholder dividends can be made in cash or shares, of which the distribution ratio of cash dividends shall not be less than 50% of the total shareholder dividends.

For the net deduction of other interests accumulated in the previous period, the same amount of special reserve shall be withdrawn from the undistributed surplus of the previous period. If there is still any insufficiency, the amount included in the undistributed surplus of the current period from the current after-tax surplus plus items other than the current after-tax surplus shall be set aside for special reserve.

Article 26-1: In accordance with Article 241 of the Company Act, for all or part of the legal reserve and additional paid-in capital, new shares or cash will be issued in proportion to the original shares held by shareholders, in the case of distribution in cash, the board of directors shall be authorized to make resolution by the attendance of more than two-thirds of the directors and the resolution of more than half of the directors present, which shall be submitted to the shareholders' meeting; in the case of distribution by issuing new shares, the distribution shall be submitted to the shareholders' meeting for resolution.

Chapter 7 Supplementary Provisions

Article 27: The Company's organizational charter and working rules shall be determined separately by the board of directors.

Article 28: Any matters not stipulated in these articles of incorporation shall be handled in accordance with the Company Act and other related laws and regulations.

Article 29: Formulated on March 21, 2013
1st amendment on May 2, 2013.
2nd amendment on June 24, 2014
3rd amendment on November 18, 2014.
4th amendment on January 6, 2017.
5th amendment on July 16, 2018.

6th amendment on April 29, 2019.
7th amendment on August 25, 2021.
8th amendment on June 17, 2022.
9th amendment on May 12, 2023.
10th amendment on May 6, 2024.
11th amendment on May 19, 2025.

Taiwan Speciality Chemicals Corporation

Chairperson: Hsiu-Lan Hsu

[Appendix 2]

Taiwan Speciality Chemicals Corporation
Rules and Procedures of Shareholders' Meeting

Article 1

Purpose: To establish a strong governance system and sound supervisory capabilities for this Corporation's shareholders meetings, and to strengthen management capabilities, these Rules are hereby adopted.

Article 2

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

Article 3 (Convening shareholders meetings and shareholders meeting notices)

Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.

The Company shall convene a shareholders' meeting via video conference in accordance with the provisions set forth in the Regulations Governing the Administration of Shareholder Services of Public Companies, unless otherwise specified. Such a meeting shall be stipulated in the Articles of Incorporation and approved by a resolution of the Board of Directors. The convening of a shareholders' meeting via video conference shall be conducted upon the attendance of at least two-thirds of all directors and the approval of a majority of the attending directors.

Changes to how the Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

The Company shall notify the shareholders the shareholders meeting notice 20 days before the date of a regular shareholders meeting or 10 days before the date of a special shareholders meeting. In addition, 10 days prior to the date of the shareholders meeting, the Company shall also have prepared the shareholders meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time. After becoming a public company, the Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders meeting or 15 days before the date of a special shareholders meeting. The Company shall prepare electronic versions of the shareholders meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders meeting or before 15 days before the date of the special shareholders meeting. In addition, before 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

I. For physical shareholders meetings, to be distributed on-site at the meeting.

II. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.

III. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public

announcement. With the consent of the addressee, the meeting notice may be given in electronic form.
Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.
Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.
A shareholder holding one percent or more of the total number of issued shares may submit to the Company a proposal for discussion at a regular shareholders meeting. A shareholder's proposal in alignment with any circumstance under any subparagraph of paragraph 4 of Article 172-1 of the Company Act may not be included in the meeting agenda by the Board of Directors. A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.
Prior to the book closure date before an annual shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholders' proposals in writing or by electronic means and the location and time period for their submission; the period for acceptance of shareholders' proposals may not be fewer than 10 days.
Each of such proposals is limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the annual general meeting of shareholders and take part in the discussion of the proposal.
The company shall, prior to preparing and delivering the shareholders' meeting notice, inform, by a notice, all the proposal submitting shareholders of the proposal screening results, and shall list in the shareholders' meeting notice the proposals conforming to the requirements set out in this Article. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the board of directors at the shareholders' meeting to be convened.

Article 4
For each shareholders meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.
A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company before five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.
After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.
After a proxy form has been delivered to the Company, if the shareholder intends to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company

before two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5 (Principles determining the time and place of a shareholders meeting)
The venue for a shareholders meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.
The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

Article 6 (Preparation of documents such as the attendance book)
The Company shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively “shareholders”) will be accepted, the place to register for attendance, and other matters for attention.
The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.
Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.
The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.
The Company shall furnish attending shareholders with the meeting handbook, annual report, attendance card, speaker’s slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.
When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.
In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.
In the event of a virtual shareholders meeting, the Company shall upload the meeting handbook, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1 (Convening virtual shareholders meetings and particulars to be included in shareholders meeting notice)
To convene a virtual shareholders meeting, the Company shall include the follow particulars in the shareholders meeting notice:
I. How shareholders attend the virtual meeting and exercise their rights.

II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:

(I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.

(II) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.

(III) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

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

III. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online shall be specified. Except for circumstances specified in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with connection equipment and necessary assistance, specifying the application period for shareholders to request such support and other relevant matters to be noted.

Article 7 (The chair and non-voting participants of a shareholders meeting)

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

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

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

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

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

Article 8 (Documentation of a shareholders meeting by audio or video)

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders

meeting, and the voting and vote counting procedures.
The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.
Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.
The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

Article 9
Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.
The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.
If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.
When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article 10 (Discussion of proposals)
If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.
The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.
The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders

meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.
The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11 (Shareholder speech)
Before speaking, an attending shareholder shall specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.
A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.
Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.
When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.
When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one of the representatives so appointed may speak on the same proposal.
After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.
As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

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

represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence (according to paragraph 1, Article 177-1 of the Company Act). When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals. A shareholder's exercise of voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

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

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

Except as otherwise provided in the Company Act and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. During voting, if the chair solicits and receives no dissents, the motion is deemed passed, with equivalent force as a resolution by vote.

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

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

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

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

Article 14 (Election of directors and supervisors)
The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 15
Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form. The meeting minutes may be produced and distributed in electronic form.
The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
Upon the Company becomes a public company, the meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair’s full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results, and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.
Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair’s and secretary’s name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.
When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to

shareholders with difficulties in attending a virtual-only shareholders meeting online.

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

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

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

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

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

Article 21 (Handling of disconnection)
In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.
For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.
For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.
During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.
When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.
Under the circumstances where a meeting shall continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 22 (Handling of digital gap)

When convening a virtual-only shareholders meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online. Except for circumstances specified in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall provide shareholders with connection equipment and necessary assistance, specifying the application period for shareholders to request such support and other relevant matters to be noted.

Article 23

These Rules and all amendments thereto shall be enforced upon approval by a shareholders' meeting.

Article 24

Formulated on January 6, 2017.
1st amendment on April 29, 2019.
2nd amendment on August 25, 2021.
3rd amendment on June 17, 2022.
4th amendment on May 12, 2023.
5th amendment on May 6, 2024.

[Appendix 3]

Taiwan Speciality Chemicals Corporation
Shareholdings of Directors

I. The total number of issued shares of the Company is 147,681,552 shares. According to the provisions of Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies ", and the minimum number of shares held shall be 8,860,893 shares.

II. The Company has set up an audit committee, so there is no statutory number of shares held by supervisors.

III. The number of shares held by all the directors of the Company as recorded in the shareholder register on the date of closing of the 2026 Shareholders' Meeting (Mar. 19, 2026) is as follows:

Title	Name	Number of shares held	Remarks
Chairperson	Sino-American Silicon Products Inc. Representative: Hsiu-lan Hsu	42,123,354	
Vice Chairperson	Sino-American Silicon Products Inc. Representative: Chen Chen-Chien	42,123,354	
Director	Sino-American Silicon Products Inc. Representative: Hsu Hsiu-Ling	42,123,354	
Director	Hsin-Ming Kao	150,000	
Director	Hsin-Jung Chen	1,010,700	
Independent Director	Chung-Hsien Liu	0	
Independent Director	Ru-Sheng Hong	0	
Independent Director	Ding-Kuo Chen	0	
Total shareholding of all directors		43,284,054	Statutory proportion has been reached

[Appendix 4]

Additional Information

The handling of shareholder proposals for this general shareholders' meeting:

1. According to Article 172-1 of the Company Act, shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the company a proposal for discussion at a regular shareholders' meeting, provided that only one matter shall be allowed in each single proposal. And in case a proposal contains more than one matter, such proposal shall not be included in the agenda.
2. The Company's general shareholders' meeting will accept applications for shareholder proposals from March 13, 2026 through March 23, 2026, which has been announced on the MOPS according to law.
3. The Company has not received any written proposals from shareholders.