

Fu Hua Innovation Co., Ltd.

Original Name. Zongtai Real Estate Development CO., LTD.

【2026 Annual Meeting of Shareholders】

Meeting Handbook

Meeting Date : June 23, 2026 (AM 10:30)

Meeting ADD : No. 345, Chongde 5th Rd., Beitun Dist.,

Taichung City 406040, Taiwan (R.O.C.) 【New Palace Restaurant】

Convening Method : Physical Shareholders Meeting

Notice to Readers

This English version handbook report is a summary translation of the Chinese version.

And is not an official document of the shareholders' meeting.

If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

Table of Contents

One. Meeting Procedure	1
Two. Meeting Agenda	2
1. Report Matters	3
2. Matters for Acknowledgment.....	6
3. Matters for Discussion.....	7
4. Extemporaneous Motion	8
5. Adjournment.....	8
Three. Attachments	9
Attachment 1. 2025 Business Report.....	9
Attachment 2. Audit Committee's Review Report.....	14
Attachment 3. The Company's 2025 Transactions with Related Parties.....	15
Attachment 4. Comparison Table of the Provisions Before and After Amendment of the "Regulations for Transferring Repurchased Shares to Employees"	16
Attachment 5. Independent Auditors' Report and Financial Statements.....	22
Attachment 6. 2025 Earnings Distribution Table	41
Attachment 7. Comparison Table of Amendments to the Procedures for Endorsements and Guarantees.....	42
Attachment 8. Comparison Table of Amendments to the Articles of Incorporation	46
Attachment 9. Status of Directors' Competing Activities	48
Four. Appendices	49
Appendix 1. Rules of Procedure for Shareholders Meetings.....	49
Appendix 2. Articles of Incorporation(before amendment)	61
Appendix 3. Current Shareholding of All Directors	67
Appendix 4. Progress of Shareholders' Proposals.....	68

One. Meeting Procedure

Fu Hua Innovation CO., LTD.
(Original Name. Zongtai Real Estate Development CO., LTD.)

Procedure for the 2026 Annual Meeting of Shareholders

- I. Call the Meeting to Order
- II. Chairman Remarks
- III. Report Matters
- IV. Matters for Acknowledgment
- V. Matters for Discussion
- VI. Extemporaneous Motion
- VII. Adjournment

Two. Meeting Agenda

Fu Hua Innovation CO., LTD.
(Original Name. Zongtai Real Estate Development CO., LTD.)

2026 Annual Shareholders' Meeting Agenda

- Time** : 10:30 a.m. on Tuesday, June 23 2026
- Place** : No. 345, Chongde 5th Road, Beitun District, Taichung City
(New Palace Chongde Flagship Branch)
- Chairman** : Hsi-Kun Wu
- I. Call the Meeting to Order
 - II. Chairman Remarks
 - III. Report Matters
 - (I) 2025 Business Report.
 - (II) Audit Committee's Review Report.
 - (III) Report on the Distribution of 2025 Employee Remuneration and Directors' Remuneration.
 - (IV) Report on the Distribution of 2025 Cash Dividends from Earnings.
 - (V) Report on the Company's 2025 Transactions with Related Parties.
 - (VI) Proposal for amendments to the "Regulations for Transferring Repurchased Shares to Employees".
 - (VII) Report on the Implementation Status of Share Repurchases.
 - IV. Matters for Acknowledgment
 - (I) 2025 Business Report and Financial Statements.
 - (II) Proposal for the Distribution of 2025 Earnings.
 - V. Matters for Discussion
 - (I) Proposal for amendments to the "Procedures for Endorsements and Guarantees".
 - (II) Proposal for amendments to the "Articles of Incorporation".
 - (III) Proposal for release of non-compete restrictions on directors.
 - VI. Extemporaneous Motion
 - VII. Adjournment

1. Report Matters

- (I) 2025 Business Report, submitted for review.
Explanation: Please refer to pages 9~13 of this handbook for the 2025 Business Report (Attachment 1).
- (II) Audit Committee's Review Report, submitted for review.
Explanation: The Company's 2025 financial statements have been audited by CPAs Wu Lie-Dong and Zeng Dong-Yun of Deloitte & Touche. The Business Report and the earnings distribution table have also been reviewed by the Audit Committee, which has completed its review and issued a review report. Please refer to page 14 of this handbook for the 2025 Audit Committee's Review Report (Attachment 2).
- (III) Report on the Distribution of 2025 Employee Remuneration and Directors' Remuneration, submitted for review.
Explanation: 1. Pursuant to Article 18 of the Company's Articles of Incorporation, where the Company makes a profit, 0.1% to 5% shall be appropriated as employee remuneration and no more than 2% as directors' remuneration. Of the amount of employee remuneration, no less than 25% shall be appropriated for remuneration to non-executive employees.
2. On March 10, 2026, the Board of Directors resolved to distribute employee remuneration of NT\$1,888,252, representing 0.3% of 2025 profit, and directors' remuneration of NT\$4,405,920, representing 0.7% of 2025 profit, both in cash.
3. Of the employee remuneration stated in the preceding paragraph, 25%, or NT\$472,063, shall be appropriated as remuneration to non-executive employees.
- (IV) Report on the Distribution of 2025 Cash Dividends from Earnings, submitted for review.
Explanation: 1. Pursuant to Article 18-1 of the Company's Articles of Incorporation, where all or part of the dividends and bonuses are distributed in cash, the Board of Directors is authorized to approve such distribution by special resolution and report it to the shareholders' meeting.
2. On March 10, 2026, the Board of Directors resolved to distribute cash dividends to shareholders in the amount of NT\$293,138,581, calculated at NT\$0.61 per share. The total amount of cash dividends distributed to each individual shareholder shall be rounded down to the nearest NT dollar, and any fractional amount below NT\$1 shall be recognized as other income of the Company.

3. If the Company subsequently repurchases treasury shares, or if shares must be cancelled or new shares issued due to the exercise of employee stock options, resulting in a change in the total number of outstanding shares of the Company, the Chairman shall be authorized, based on the total amount of cash dividends from common share earnings of NT\$293,138,581 resolved by the Board of Directors, to adjust the distribution ratio according to the actual number of outstanding shares of the Company on the dividend record date, and to separately determine the dividend record date, payment date, and other related matters.

(V) Report on the Company's 2025 Transactions with Related Parties, submitted for review.

Explanation: Pursuant to Article 11 of the Company's "Rules Governing Financial and Business Matters Between the Company and its Related Parties", please refer to page 15 of this handbook for the implementation status of related party transactions for the year (Attachment 3).

(VI) Proposal for amendments to the "Regulations for Transferring Repurchased Shares to Employees".

Explanation: The amendments were approved by resolution of the Company's Board of Directors on May 12, 2026. Please refer to pages 16~21 of this handbook for the comparison table of the provisions before and after amendment (Attachment 4).

(VII) Report on the Implementation Status of Share Repurchases.

Explanation: The Company's share repurchases in 2026 are as follows:

Repurchase no.	First repurchase
Purpose of repurchase	Transfer shares to employees
Scheduled repurchase period	May 13, 2026 to July 11, 2026
Number of shares intended to be repurchased	5,000,000 ordinary shares
Scheduled repurchase price range	NT\$12 per share to NT\$16 per share. However, if the share price falls below the lower limit of the price range, the Company will continue to execute the share repurchase.
Types and numbers of shares bought back	836,000 ordinary shares (Note)

Amount of shares bought back	NT\$11,316,522 (Note)
Average repurchase price per share for this repurchase	13.54 (Note)
Number of repurchased shares cancelled or transferred	0 ordinary shares
Accumulated number of the Company's shares held by the Company	836,000 ordinary shares (Note)
Ratio of the accumulated number of the Company's shares held by the Company to the total number of issued shares (%)	0.17% (Note)
Reason for incomplete execution	As of the publication date of this handbook, the repurchase period has not yet expired (Note).

Note: Based on the actual status of share repurchases as of May 20. Since the repurchase period has not yet expired, supplementary explanation will be provided at the annual shareholders' meeting.

2. Matters for Acknowledgment

Proposal 1 (Proposed by the Board of Directors)

Subject : 2025 Business Report and Financial Statements, submitted for acknowledgment.

Explanation : 1. The Company's 2025 Business Report, consolidated financial statements, and parent company only financial statements have been prepared by the Board of Directors. The consolidated financial statements and parent company only financial statements have been audited by CPAs Wu Lie-Dong and Zeng Dong-Yun of Deloitte & Touche.
2. This proposal was approved by the Audit Committee and the Board of Directors on March 10, 2026.
3. Please refer to pages 9~13 and 22~40 of this handbook for the 2025 Business Report, Independent Auditors' Report, and financial statements (Attachments 1 and 5).
4. Submitted for acknowledgment.

Proposal 2 (Proposed by the Board of Directors)

Subject : Proposal for the Distribution of 2025 Earnings, submitted for acknowledgment.

Explanation : 1. After payment of taxes on the Company's 2025 final earnings, net profit after tax amounted to NT\$515,346,707. After appropriating a 10% legal reserve of NT\$51,534,671 and adding beginning unappropriated retained earnings of NT\$988,911,488, earnings available for distribution amounted to NT\$1,452,723,524.
2. On March 10, 2026, the Board of Directors resolved to distribute shareholder dividends in the amount of NT\$293,138,581, representing cash dividends of NT\$0.61 per share. Please refer to page 41 of this handbook for the earnings distribution table (Attachment 6).
3. Submitted for acknowledgment.

3. Matters for Discussion

- Proposal 1 (Proposed by the Board of Directors)
- Subject : Proposal for amendments to the "Procedures for Endorsements and Guarantees", submitted for discussion.
- Explanation : 1. To comply with amendments made by the Financial Supervisory Commission to the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies", certain provisions of the Procedures are proposed to be amended.
2. Please refer to pages 42~45 of this handbook for the comparison table of the provisions before and after amendment (Attachment 7).
3. Submitted for resolution.
- Resolution. :
-
- Proposal 2 (Proposed by the Board of Directors)
- Subject : Proposal for amendments to the "Articles of Incorporation", submitted for discussion.
- Explanation : 1. To meet the Company's future business development needs, it is proposed to adjust the number of directors, dividend policy, and the Company's head office location to Taichung City.
2. Please refer to pages 46~47 of this handbook for the comparison table of the provisions before and after amendment (Attachment 8).
3. Submitted for resolution.
- Resolution. :
-
- Proposal 3 (Proposed by the Board of Directors)
- Subject : Proposal for release of non-compete restrictions on directors, submitted for discussion.
- Explanation : 1. Pursuant to Article 209 of the Company Act, "A director who does anything for himself/herself or on behalf of another person that is within the scope of the company's business shall explain to the shareholders' meeting the essential contents of such act and obtain its approval".
2. The Company's directors may invest in or operate other companies that engage in businesses identical or similar to the Company's scope of business. To recruit a broader range of professionals to serve as directors of the Company, and provided that the Company's business operations and interests are not affected, it is proposed that the annual shareholders' meeting approve the release of the non-compete restrictions on directors under Article 209 of the Company Act.
3. Please refer to page 48 of this handbook for the status of directors' competing activities (Attachment 9).
4. Submitted for resolution.
- Resolution. :

4. Extemporany Motion

5. Adjournment

Three. Attachments

Attachment 1. 2025 Business Report

2025 Business Report

1. 2025 Business Report

In recent years, benefiting from the continued growth in demand from the global AI technology industry, Taiwan's foreign trade and export performance has been better than expected, and the capital market has performed actively. However, the housing market has been more significantly affected by policies. In 2024, the domestic housing market was stimulated by the policy benefits of "preferential housing loans for the youth" and created prosperity. However, as the central bank once again issued the seventh wave of selective credit control to regulate the overheated housing market, the housing market entered a consolidation period in 2025 and tended to adopt a rational wait-and-see approach.

According to statistics of Ministry of the Interior, registration number of building transaction nationwide in 2025 was 261,308, a significant decrease of 89,201 from 2024, representing an annual decrease of 25.45%, which was the third lowest record in 35 years since statistics began in 1991. Relevant data shows that the domestic real estate transaction volume continued to be affected by changes in the overall economic environment and the central bank's seventh wave of credit control policy. Market demand cooled significantly, and overall demand momentum was relatively weak.

Further observing the monthly transaction performance, the number of buildings bought and sold nationwide in each month of 2025 mostly remained at around 20,000, which was significantly lower than the monthly performance of over 30,000 buildings in 2024. This shows that the housing market gradually converged under the impact of credit control. As demand slowed in certain pre-sale housing and existing housing markets, sellers released more bargaining space to increase transaction opportunities, and price concession cases also appeared successively in various regions, driving sales absorption.

Although the housing market showed a simultaneous decline in both price and volume, the number of buildings registered for the first time last year still reached 177,000, a new high in nearly 25 years. The main reason is that the pre-sale housing market has sold steadily over the past three to four years. As housing deliveries were completed, related properties were gradually reflected in the transfer registration data, thereby supporting the overall number of transferred buildings. They were also mainly concentrated in the six capitals, and the future wave of housing deliveries should not be underestimated.

Among the six capitals, Taichung continued to see population inflow. Its population reached 2.86 million in 2025, an increase of approximately 7,864 from 2024, and remained the second largest city in Taiwan. This supported the fundamentals of the regional housing market. Stable demand for self-occupation has driven outstanding housing delivery performance in recent years.

Looking ahead to the international political and economic situation, President Trump of the United States continues to emphasize the policy direction of

"America First", advocates the return of manufacturing to the United States, and attaches great importance to the development of AI technology and semiconductor industries. His subsequent policy direction and the competition and cooperation between the United States and other countries will affect global financial markets and economic changes, and then affect raw material prices, construction costs and confidence in real estate investment.

In terms of domestic operations, due to the continued rise in land acquisition costs and construction costs, real estate unit prices remain relatively high. In addition, the overall market consolidation period may be extended due to the government's continued policies to curb the housing market, and the market structure will return to a basic market dominated by self-occupation and rigid demand. The direction of policy adjustments and changes in market confidence still need to be closely observed.

In the future, the Company will continue to focus on construction, steadily promote diversified operations, create diverse sources of profit, and strengthen the foundation for the sustainable operation of the enterprise. The promotion plan will carefully evaluate changes in market demand and product positioning, accurately grasp customer structure and regional characteristics, aiming to create the greatest long-term value for the Company and all shareholders, and continue the brand concept to deepen differentiation value.

I. Operating Policy

The development goals of the construction business are divided into short-term, mid-term, and long-term goals:

- (I) Short-term goals:
 - 1. Ensure smooth sales for each project.
- (II) Mid-term goals:
 - 1. Deepen the Company's brand value.
 - 2. Expand the field of business investment.
 - 3. Secure and develop land with good prospect.
 - 4. Enhance residential brand recognition.
- (III) Long-term goals:
 - 1. Operating firmly, openly and clearly
With a stable financial status and a public transparent platform, create a sustainable development business model.
 - 2. Strengthen the core business and pursue cross-industry alliances
The Company has been actively engaging in other industries based on its core business to broaden its revenue channels and increase its brand value.
 - 3. Corporate culture and brand assets
Integrate entrepreneurial spirit into corporate culture, and deepen the brand with humanism, also combine with the ESG sustainability spirit so that we make our brand one of a kind.
 - 4. Diversified career development, creating diverse sources of profit
Counseling the subsidiary "Zongtai Construction" based on its professional expertise to expand contracting business outside the Group.

II. Implementation Results of the Business Plan

Net operating revenue for 2025 was NT\$4,054,432 thousand, a decrease of 68.21% from NT\$12,753,660 thousand in the previous year. Operating expenses decreased by 26.6% from the previous year. Net non-operating income and expenses decreased by 33.23% from the previous year. Profit before tax was NT\$640,548 thousand, a decrease of 76.43% from

NT\$2,718,023 thousand in the previous year. Net profit for the year was NT\$515,346 thousand, a decrease of 76.46% from NT\$2,188,849 thousand in the previous year.

III. Budget Implementation: Not applicable.

IV. Analysis of Financial Income and Expenses and Profitability

(I) Financial Income and Expenses

Unit: NT\$ thousand

Item	2025	2024	Percentage of increase/decrease
Net operating revenue	4,054,432	12,753,660	-68.21
Gross profit	893,254	3,055,754	-70.77
Operating profit	591,952	2,645,242	-77.62
Interest income	68,002	37,970	79.09
Interest expense	35,907	21,022	70.81
Profit before tax	640,548	2,718,023	-76.43

(II) Profitability Analysis

Analysis Item	2025	2024	
Return on assets (%)	3.31	10.99	
Return on equity (%)	5.82	27.63	
As a percentage of paid-in capital (%)	Operating profit	12.31	74.31
	Profit before tax	13.32	76.35
Net profit margin (%)	12.71	17.16	
Earnings per share (NT\$)	1.07	6.15	

Note: Return on assets (%) = {profit or loss after tax + interest expense × (1 - tax rate)} / average total assets. Return on equity = profit or loss after tax / average net equity.

V. Research and Development Status

(I) Production Policy:

- Active development and prudent investment
Deepen construction expertise and analyze market trends.
Expand development channels and strengthen diversified development.
- Adapt to local conditions and implement the philosophy
Uphold the original intention and realize ideals; return to a people-oriented approach and build with integrity.
Advance architectural research, deepen professional refinement, build communities, and share happiness.
- Project management and division of responsibilities by project
Clearly define authority and responsibility to ensure the stability of finance, legal affairs, and internal administration, and avoid rigid rules.
- Brand declaration and implementation control
Establish the brand declaration from the consumer's perspective,

conduct review and supervision, and actively implement it.

(II) Sales Strategy:

1. Architecture and humanities, brand philosophy
A people-oriented architectural philosophy and a brand philosophy rooted in empathy.
2. Listed-company platform, integrity and transparency
Transparent operations as a listed company, with credibility recognized through corporate integrity.
3. Responding to policies and promoting a sound housing market
Monitor policies, respond promptly to shorten volatility, and operate steadily and practically.
4. Impressive marketing and cross-industry alliances
Create marketing that builds recognition and emotional connection, and explore opportunities for cross-industry alliances.
5. Defining Taichung and connecting with the world
Adopt a broad architectural vision and build a culture of sustainable cities, shared happiness, and common good.

2. Annual Outlook:

Looking back, since the Central Bank initiated the seventh round of credit controls the year before last, housing market buying momentum across Taiwan cooled in 2025, nearly extinguishing the housing market boom brought about by the "New Preferential Housing Loan for Young People". Last year, the number of building transactions and transfers fell to a low level of just over 260,000 units. However, Taichung City has seen results in the continued promotion and development of various development plans in recent years, significantly driving an increase in new housing deliveries and population inflow. In the future, Taichung is expected to become one of the regions most closely watched by the public as it connects with the international market.

Upholding the spirit of "taking one step at a time", Fu Hua Innovation embraces the philosophy of "sustainable cities and shared happiness". In response to the international trend toward net-zero carbon emissions by 2050, the Company incorporates the spirit of ESG sustainability into its brand development, and uses humanistic values and lifestyle aesthetics to create an innovative, intelligent, modern, elegant, and warmer corporate brand image with greater texture. Through long-term cultivation, the Company hopes to shape differentiated product features.

In terms of new projects and land inventory, given that housing market policies have caused rapid changes in the market in recent years, Fu Hua Innovation began transforming toward diversified operations in June 2023, shifting the focus of its construction business to the Shuinan Economic and Trade Park area. The Company is currently constructing the new Shuinan project "Fu Hua Innovation - Zhi Hsu", which occupies 2,775 ping and is planned as a livable building. Sales have exceeded 50%. In terms of land inventory, Wen-Shang Lot No. 15 and Wen-Shang Lot No. 53 in Shuinan are under planning.

In addition, the Company's Beitun project "The Way Home", which began handover in the fourth quarter of 2024, completed handover in the first half of 2025. In the second half of 2025, the subsidiary Fu Hua Construction launched the presale housing project "Yun Guang". The site is located at the intersection of Section 3, Taiyuan Road and Section 1, Xiangshun East Road. The project features riverside-view residences, with a total of 138 units. Its products meet the expectations of owner-occupiers, and the rigid-demand market has responded

enthusiastically.

Zongtai Construction, a 100%-owned subsidiary of Fu Hua Innovation, has not only undertaken the Company's construction projects, but has also begun developing external business involving construction, factory-office buildings, and other related projects. Within three years, it secured six tender projects, including the "Tung-Kuang Hao-Shih" and "Sung-Chu Hao-Shih" social housing projects and the Pu-Tzu Junior High School campus project in 2023, the "Chun-She An-Chu B" and "Yung-Fu Hao-Shih" social housing projects in 2024, and the new construction project for the Chun-Kung Post Office in 2025.

While expanding external business, Fu Hua Innovation continues to extend the spirit of ESG sustainability to the construction industry. Through cooperation with industry, government, academia, and other parties, the Company stimulates new ideas, builds friendly connections with neighboring communities, and continues to create positive interactions and communication channels with residents. The Company aims to bring the warmth of early Taiwanese society back into communities, form a neighborly network of mutual support, achieve the sustainable development goals of sharing, common good, mutual learning, and inclusion, and provide residents with modern livable architecture that integrates green surroundings and nature in balance and harmony, with energy conservation, intelligence, technology, health, and comfort at its core.

In the future, Fu Hua Innovation will continue to present a renewed brand image, promote product differentiation, enhance refined service quality, and transform these efforts into tangible performance. All employees of the Company will actively put sustainability into practice and strive for steady and practical operations, building quality architecture and lifestyles through a brand of integrity and creating operating performance.

Chairman: Hsi-Kun Wu



President: I-Chia Hou



Accounting Officer: Jen-Feng Wu



Fu Hua Innovation CO., LTD. Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, financial statements, and earnings distribution proposal. The financial statements were audited by Deloitte & Touche, and an audit report has been issued. The above Business Report, financial statements, and earnings distribution proposal have been reviewed by the Audit Committee and were found to be in order. This report is hereby submitted in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please review.

Sincerely,
2026 Annual Meeting of Shareholders of Fu Hua Innovation Co., Ltd.

Fu Hua Innovation CO., LTD.
Convener of the Audit Committee: Yong-Jen Tsao

March 10, 2026

Attachment 3. The Company's 2025 Transactions with Related Parties

Implementation Status of Material Related Party Transactions in 2025

Date of Board Approval	Counterparty of Related Party Transaction	Contract Type	Project Name	Estimated Investment Amount	Whether Calculated Based on the Transaction Price Approved by the Board of Directors
2025/03/11	Yin Chao International Co., Ltd. (Note 1)	Joint construction and separate sale	Wen-Shang Lot No. 53	Building-to-land allocation ratio 50:50 NT\$20.794212 billion	Yes
2025/03/11	Fu Hua Construction Co., Ltd.	Joint construction and separate sale	Yun Guang Project (Taiyuan Section, Land No. 110)	Building-to-land allocation ratio 45:55 NT\$6.0605 billion	Yes

Note 1: Formerly Sheng Lin Construction Co., Ltd.; renamed in February 2026.

Attachment 4. Comparison Table of the Provisions Before and After Amendment of the "Regulations for Transferring Repurchased Shares to Employees"

Fu Hua Innovation CO., LTD.

Comparison Table of the Provisions Before and After Amendment of the "Regulations for Transferring Repurchased Shares to Employees"

Amended Provisions	Current Provisions	Explanation
<p>Article 3 (Transfer Period) The shares repurchased this time may, in accordance with these Regulations, be transferred to employees in one transfer or in installments within <u>five</u> years from the date of buyback.</p>	<p>Article 3 (Transfer Period) The shares repurchased this time may, in accordance with these Regulations, be transferred to employees in one transfer or in installments within <u>three</u> years from the date of buyback.</p>	<p>In line with the amendment to Paragraph 4, Article 28-2 of the Securities and Exchange Act, the period for transferring repurchased shares has been extended from three years to five years. Therefore, this Article is amended.</p>
<p>Article 4 (Eligibility Requirements for Transferees) Full-time employees of the Company and its domestic or foreign subordinate companies who have been employed for at least three months before the subscription record date, or who have made special contributions to the Company and whose eligibility has been submitted to and approved by the <u>Board of Directors</u>, may be eligible for subscription according to the number of shares available for subscription as prescribed in Article 5 of these Regulations. <u>The definition of "subordinate companies" shall be handled in accordance with FSC Letter No. Financial-Supervisory-Securities-Corporate-1070121068 dated December 27, 2018.</u></p>	<p>Article 4 (Eligibility Requirements for Transferees) Full-time regular employees of the Company and its domestic or foreign subsidiaries who have been employed for at least three months before the subscription record date, or who have made special contributions to the Company and whose eligibility has been submitted to and approved by the <u>Chairman</u>, may be eligible for subscription according to the number of shares available for subscription as prescribed in Article 5 of these Regulations.</p>	<p>1. According to the competent authority's treasury share Q&A, the actual specific subscription eligibility and number of shares to be subscribed shall be resolved by the Board of Directors and may not be authorized to the Chairman for decision. Additionally, the criteria for identifying subordinate companies have been explicitly defined.</p>
<p>Article 5 (<u>Number of Shares Available for Subscription by Employees</u>) The number of shares available for subscription</p>	<p>Article 5 (<u>Transfer Procedures</u>) The number of shares available for subscription by employees shall be</p>	<p>1. This Article is amended to clarify the number of shares to be transferred and to revise the transfer review and approval</p>

Amended Provisions	Current Provisions	Explanation
<p>by employees shall be determined based on criteria including job grade, years of service, performance evaluation, <u>and special contributions to the Company</u>, as described below:</p> <p>I. The list of the number of shares available for subscription by employees shall also take into account factors including the total number of repurchased shares held by the Company as of the subscription record date and the maximum number of shares that may be subscribed by a single employee. The criteria for the number of shares available for subscription by employees shall be established, and the actual specific subscription eligibility and number of shares to be subscribed shall be resolved by the Board of Directors. <u>However, if a subscriber is a managerial officer, the matter shall first be submitted to the Remuneration Committee for approval and then to the Board of Directors for resolution. If a subscriber is not a managerial officer, the matter shall first be submitted to the Audit Committee for</u></p>	<p>determined based on criteria including job grade, years of service, and performance evaluation, as described below:</p> <p>I. The list of the number of shares available for subscription by employees shall also take into account factors including the total number of repurchased shares held by the Company as of the subscription record date and the maximum number of shares that may be subscribed by a single employee. After the Chairman approves the number of shares to be subscribed by employees, the matter shall first be submitted to the Remuneration Committee for review and then to the Board of Directors for approval.</p> <p>II. If an employee fails to subscribe and make payment by the end of the subscription payment period, the employee shall be deemed to have waived the right. Any remaining shares not subscribed may be offered by the Chairman to other employees for subscription. If there are still remaining shares, they shall be handled in accordance with Article 9.</p>	<p>procedures in accordance with the amendment to Article 10 of the "Regulations Governing Share Repurchase by Exchange-Listed and OTC-Listed Companies".</p> <p>2. According to the competent authority's treasury share Q&A, the actual specific subscription eligibility and number of shares to be subscribed shall be resolved by the Board of Directors and may not be authorized to the Chairman for decision.</p>

Amended Provisions	Current Provisions	Explanation
<p><u>approval and then to the Board of Directors for resolution.</u></p> <p>II. <u>If a transferee voluntarily applies for resignation, or is notified by the Company of termination or dismissal, during the period from the employee subscription record date to the deadline for subscription payment, the transferee shall lose his or her subscription eligibility.</u></p> <p>If an employee fails to subscribe and make payment by the payment deadline, the employee shall be deemed to have waived the right. Any remaining shares not subscribed may be offered to other employees in the next subscription process, and shall, depending on the identity of the subscriber, be submitted to the Audit Committee or Remuneration Committee for approval and then to the Board of Directors for resolution. If there are still remaining shares, they shall be handled in accordance with Article 9.</p>		
<p>Article 6 (Operating Procedures for Transferring the Shares Repurchased This Time to Employees)</p> <p>I. The Company shall, in</p>	<p>Article 6 (Operating Procedures for Transferring the Shares Repurchased This Time to Employees)</p> <p>I. The Company shall, in</p>	<p>According to the competent authority's treasury share Q&A, the actual specific subscription eligibility and number of shares to be</p>

Amended Provisions	Current Provisions	Explanation
<p>accordance with the resolution of the Board of Directors, announce, report, and repurchase the Company's shares within the execution period.</p> <p>II. The Board of Directors shall, in accordance with these Regulations, determine and announce the employee subscription record date, the criteria for the number of shares available for subscription, the subscription payment period, the contents of rights, restrictions, and other related operational matters.</p> <p>III. The Company shall compile statistics on the actual number of shares subscribed and paid for, and complete the registration of share transfer.</p>	<p>accordance with the resolution of the Board of Directors, announce, report, and repurchase the Company's shares within the execution period.</p> <p>II. The Board of Directors shall, in accordance with these Regulations, determine and announce the employee subscription record date, the criteria for the number of shares available for subscription, the subscription payment period, the contents of rights, restrictions, and other related operational matters.</p> <p>III. The Company shall compile statistics on the actual number of shares subscribed and paid for, and complete the registration of share transfer.</p>	<p>subscribed shall be resolved by the Board of Directors and may not be authorized to the Chairman for decision.</p>
<p>Article 7 (Agreed Transfer Price Per Share)</p> <p>The transfer price for the shares repurchased this time to be transferred to employees shall be the actual average repurchase price. However, if there is an increase (or decrease) in the Company's issued common shares prior to the transfer, the transfer price may be adjusted within the range of the ratio of the increase (or decrease) in</p>	<p>Article 7 (Agreed Transfer Price Per Share)</p> <p>The transfer price for the shares repurchased this time to be transferred to employees shall be the actual average repurchase price. However, if there is an increase or decrease in the Company's issued common shares prior to the transfer, the transfer price may be adjusted within the range of the ratio of the increase or decrease in</p>	<p>Wording amended as appropriate.</p>

Amended Provisions	Current Provisions	Explanation
<p>issued shares.</p> <p>Formula for Transfer Price Adjustment: Adjusted Transfer Price = $\frac{\text{Actual Average Repurchase Price Per Share} \times (\text{Total Common Shares Outstanding Upon Completion of Share Repurchase} \div \text{Total Common Shares Outstanding Prior to the Transfer of Shares to Employees})}{1}$</p>	<p>issued shares.</p> <p>Formula for Transfer Price Adjustment: Adjusted Transfer Price = $\frac{\text{Actual Average Repurchase Price Per Share} \times (\text{Total Common Shares Outstanding Upon Completion of Share Repurchase} \div \text{Total Common Shares Outstanding Prior to the Transfer of Shares to Employees})}{1}$</p>	
<p>Article 9</p> <p>I. Taxes and expenses arising from the transfer of shares under these Regulations shall be handled in accordance with the laws and regulations in effect at the time of transfer and the Company's relevant procedures.</p> <p>II. The <u>shares</u> repurchased by the Company for transfer to employees shall be fully transferred within <u>five</u> years from the date of buyback. Any shares not transferred within the time limit shall be deemed unissued shares of the Company, and amendment registration for share cancellation shall be carried out in accordance with laws.</p>	<p>Article 9</p> <p>I. Taxes and expenses arising from the transfer of shares under these Regulations shall be handled in accordance with the laws and regulations in effect at the time of transfer and the Company's relevant procedures.</p> <p>II. The <u>treasury shares</u> repurchased by the Company for transfer to employees shall be fully transferred within <u>three</u> years from the date of buyback. Any shares not transferred within the time limit shall be deemed unissued shares of the Company, and amendment registration for share cancellation shall be carried out in accordance with laws.</p>	Wording amended as appropriate.
Article 11 Deleted	<u>Article 11</u> <u>These Measures shall be reported to the shareholders' meeting. The same shall apply to any amendments.</u>	Requirements that are not legally mandated have been removed.
<u>Article 11</u>	<u>Article 12</u>	The amendment date and

Amended Provisions	Current Provisions	Explanation
<p>These Regulations were implemented after approval by the 17th meeting of the 8th term Board of Directors on December 30, 2011.</p> <p>The 1st amendment was implemented after approval by the 12th meeting of the 12th term Board of Directors on March 14, 2023.</p> <p><u>The 2nd amendment was implemented after approval by the 12th meeting of the 13th term Board of Directors on May 12, 2026.</u></p>	<p>These Regulations were implemented after approval by the 17th meeting of the 8th term Board of Directors on December 30, 2011.</p> <p>The 1st amendment was implemented after approval by the 12th meeting of the 12th term Board of Directors on March 14, 2023.</p>	<p>article numbers are added.</p>

Attachment 5. Independent Auditors' Report and Financial Statements

Independent Auditors' Report

To Fu Hua Innovation Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of Fu Hua Innovation Co., Ltd. and its subsidiaries, collectively referred to as the "Group", which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years from January 1 to December 31, 2025 and 2024, and the 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 of December 31, 2025 and 2024, and its consolidated financial performance and consolidated cash flows for the years from January 1 to December 31, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations endorsed and issued into effect by the Financial Supervisory Commission.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. The personnel of our firm subject to independence requirements have remained independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountants, and have fulfilled our other responsibilities under the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's consolidated financial statements for 2025. 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.

The key audit matters of the Group's consolidated financial statements for 2025 are described as follows:

Revenue Recognition

The Group's revenue is mainly derived from real estate sales. Revenue is recognized when the transfer of title has been completed and the customer's confirmation of handover has been obtained. Since such real estate sales revenue accounts for a high proportion of consolidated operating revenue and is material to the consolidated financial statements as a whole, the recognition of such sales revenue has been identified as a key audit matter. Please refer to Note 4 to the consolidated financial statements for the accounting policy on revenue recognition.

The principal audit procedures we performed in respect of the above matter were as follows:

1. We understood and tested the design and operating effectiveness of the key internal controls over the sales cycle.
2. We selected samples from the details of real estate sales revenue recognized during the year and checked them against the relevant property handover and title registration documents to verify the appropriateness of real estate sales revenue recognition.

Inventory Impairment Assessment

As of December 31, 2025, the Group's inventories in the construction business amounted to NT\$8,410,260 thousand, accounting for 56% of total assets. The Group assesses whether inventories are impaired based on the profit margins of construction projects and measures inventories at the lower of cost and net realizable value. Net realizable value is determined with reference to recent transaction prices of each construction project or actual market prices in nearby areas. As the assessment of net realizable value of the above inventories involves significant accounting estimates and judgments by management, it has been identified as a key audit matter. Please refer to Notes 4, 5 and 8 to the consolidated financial statements for information related to inventories.

The principal audit procedures we performed in respect of the above matter were as follows:

1. We reviewed the costs of newly added construction projects during the year and selected samples to check against relevant supporting documents to confirm that the above costs were properly allocated to the construction projects.
2. We reviewed the year-end inventory impairment assessment information, checked whether the net realizable value was consistent with supporting documents, and recalculated the amounts to verify the accuracy of management's inventory impairment assessment.

Other Matter

Fu Hua Innovation Co., Ltd. has also prepared parent company only financial statements for 2025 and 2024, on which we have issued an unmodified opinion for reference.

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

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

In preparing the consolidated financial statements, management is also 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 of the Group, including the Audit Committee, are responsible for overseeing the financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing will always detect a material misstatement when it exists. Misstatements may arise from fraud or error. Misstatements 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We also perform the following procedures:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error; design and perform appropriate 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 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 by management 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 related notes, and whether the consolidated financial statements fairly present the related transactions and events.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities 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 and 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 the personnel of our firm subject to independence requirements have complied with the independence requirements in the Norm of Professional Ethics for Certified Public Accountants, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, including 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 Group's consolidated financial statements for 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless laws or regulations preclude 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 could 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 Wu, Lie-Dong and Zeng, Dong-Yun.

Deloitte & Touche

Taipei, Taiwan

Republic of China

March 10, 2026

Fu Hua Innovation Co., Ltd. And Subsidiaries

Consolidated Balance Sheets

December 31, 2025 and 2024

Unit: NT\$ thousand

Code	Assets	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 3,839,994	25	\$ 5,542,298	31
1110	Financial assets at fair value through profit or loss, current (Notes 4 and 7)	374,565	3	291,276	2
1136	Financial assets at amortized cost, current (Notes 4, 6 and 31)	598,377	4	429,674	2
1140	Contract assets, current (Notes 4 and 23)	48,653	-	74,716	1
1172	Notes and accounts receivable (Notes 4 and 23)	121,931	1	1,683	-
1200	Other receivables (Note 4)	690	-	714	-
1220	Current tax assets (Notes 4 and 25)	28,565	-	17,828	-
1320	Inventories (Notes 4, 5, 8, 30 and 31)	8,410,897	56	9,801,920	55
1470	Other current assets (Note 15)	117,015	1	69,157	-
1480	Incremental costs of obtaining contracts, current (Notes 4, 23 and 30)	105,464	1	100,581	1
11XX	Total current assets	<u>13,646,151</u>	<u>91</u>	<u>16,329,847</u>	<u>92</u>
	Non-current assets				
1510	Financial assets at fair value through profit or loss, non-current (Notes 4 and 7)	53,210	1	84,950	1
1550	Investments accounted for using the equity method (Notes 4 and 10)	-	-	13,868	-
1600	Property, plant and equipment (Notes 4, 11, 30 and 31)	184,394	1	347,037	2
1755	Right-of-use assets (Notes 4 and 12)	493,186	3	510,389	3
1760	Investment properties (Notes 4, 13 and 31)	625,685	4	425,210	2
1780	Intangible assets (Notes 4 and 14)	19,997	-	19,646	-
1840	Deferred tax assets (Notes 4 and 25)	35,159	-	19,901	-
1990	Other non-current assets (Note 15)	19,625	-	3,816	-
15XX	Total non-current assets	<u>1,431,256</u>	<u>9</u>	<u>1,424,817</u>	<u>8</u>
1XXX	Total assets	<u>\$ 15,077,407</u>	<u>100</u>	<u>\$ 17,754,664</u>	<u>100</u>
	Liabilities and equity				
	Current liabilities				
2100	Short-term bank borrowings (Notes 16 and 31)	\$ 3,274,500	22	\$ 3,826,800	22
2130	Contract liabilities - current (Notes 4, 23, 30 and 32)	656,237	4	1,080,774	6
2150	Notes payable (Note 18)	14,776	-	-	-
2170	Accounts payable (Note 18)	492,816	3	762,989	4
2219	Other payables (Note 19)	60,301	1	143,054	1
2230	Current tax liabilities (Notes 4 and 25)	4,285	-	529,568	3
2280	Lease liabilities - current (Notes 4 and 12)	9,006	-	9,499	-
2320	Current portion of long-term bank borrowings (Notes 16 and 31)	6,434	-	6,280	-
2321	Current portion of corporate bonds (Notes 17 and 31)	-	-	1,999,503	11
2399	Other current liabilities (Note 19)	2,407	-	125,466	1
21XX	Total current liabilities	<u>4,520,762</u>	<u>30</u>	<u>8,483,933</u>	<u>48</u>
	Non-current liabilities				
2530	Bonds payable (Notes 17 and 31)	1,496,274	10	-	-
2540	Long-term bank borrowings (Notes 16 and 31)	97,336	1	106,772	1
2580	Lease liabilities - non-current (Notes 4 and 12)	202,429	1	210,184	1
2645	Guarantee deposits received	4,982	-	6,619	-
25XX	Total non-current liabilities	<u>1,801,021</u>	<u>12</u>	<u>323,575</u>	<u>2</u>
2XXX	Total liabilities	<u>6,321,783</u>	<u>42</u>	<u>8,807,508</u>	<u>50</u>
	Equity attributable to owners of the Company				
	Share capital				
3110	Ordinary shares	4,805,550	32	3,559,667	20
3200	Capital surplus	1,270,327	8	1,265,272	7
	Retained earnings				
3310	Legal reserve	1,175,488	8	956,603	5
3350	Unappropriated earnings	1,504,259	10	3,165,614	18
3XXX	Total equity	<u>8,755,624</u>	<u>58</u>	<u>8,947,156</u>	<u>50</u>
	Total liabilities and equity	<u>\$ 15,077,407</u>	<u>100</u>	<u>\$ 17,754,664</u>	<u>100</u>

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

Fu Hua Innovation Co., Ltd. And Subsidiaries
Consolidated Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

In Thousands of New Taiwan Dollars, Except Earnings Per Share in Dollars

Code		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Notes 4, 23 and 30)	\$ 4,054,432	100	\$ 12,753,660	100
5000	Operating costs (Notes 8 and 24)	<u>3,161,178</u>	<u>78</u>	<u>9,697,906</u>	<u>76</u>
5900	Gross margin	<u>893,254</u>	<u>22</u>	<u>3,055,754</u>	<u>24</u>
	Operating expenses (Notes 23, 24, 27 and 30)				
6100	Selling expenses	177,918	4	217,005	2
6200	Administrative expenses	<u>123,384</u>	<u>3</u>	<u>193,507</u>	<u>1</u>
6000	Total operating expenses	<u>301,302</u>	<u>7</u>	<u>410,512</u>	<u>3</u>
6900	Net operating profit	<u>591,952</u>	<u>15</u>	<u>2,645,242</u>	<u>21</u>
	Non-operating income and expenses (Note 4)				
7050	Financial costs	(35,907)	(1)	(21,022)	-
7100	Interest income	68,002	2	37,970	-
7130	Dividend income	3,931	-	4,229	-
7190	Other income (Note 30)	20,533	-	17,149	-
7210	Gain on disposal of property, plant and equipment (Note 30)	42	-	836	-
7230	Foreign exchange gain (loss)	(18)	-	10,025	-
7235	Gain on financial assets at fair value through profit or loss	21,244	-	26,906	-
7590	Other losses	(15,363)	-	(100)	-
7770	Share of loss of associates accounted for using the equity method	(<u>13,868</u>)	<u>-</u>	(<u>3,212</u>)	<u>-</u>
7000	Total non-operating income and expenses	<u>48,596</u>	<u>1</u>	<u>72,781</u>	<u>-</u>
7900	Profit before tax	\$ 640,548	16	\$ 2,718,023	21

(Continued on next page)

(Continued from previous page)

<u>Code</u>		<u>2025</u>		<u>2024</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
7950	Income tax expense (Notes 4 and 25)	<u>125,202</u>	<u>3</u>	<u>529,174</u>	<u>4</u>
8500	Total comprehensive income for the year	<u>\$ 515,346</u>	<u>13</u>	<u>\$ 2,188,849</u>	<u>17</u>
	Earnings per share (Note 26)				
9750	Basic	<u>\$ 1.07</u>		<u>\$ 4.55</u>	
9850	Diluted	<u>\$ 1.07</u>		<u>\$ 4.55</u>	

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

Fu Hua Innovation Co., Ltd. And Subsidiaries
Consolidated Statements of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code		Ordinary shares (Note 22)	Capital surplus (Notes 22 and 27)	Retained earnings (Note 22)		Total equity
				Legal reserve	Unappropriated earnings	
A1	December 31, 2024	<u>\$ 3,422,757</u>	<u>\$ 1,261,782</u>	<u>\$ 925,916</u>	<u>\$ 1,284,695</u>	<u>\$ 6,895,150</u>
	Appropriation and distribution of 2023 earnings					
B1	Legal reserve	-	-	30,687	(30,687)	-
B5	Cash dividends on ordinary shares	-	-	-	(140,333)	(140,333)
B9	Stock dividends on ordinary shares	136,910	-	-	(136,910)	-
D5	Total comprehensive income for 2024	-	-	-	2,188,849	2,188,849
N1	Issuance of employee share options by the Company	-	3,490	-	-	3,490
Z1	Balance as of December 31, 2024	<u>3,559,667</u>	<u>1,265,272</u>	<u>956,603</u>	<u>3,165,614</u>	<u>8,947,156</u>
	Appropriation and distribution of 2024 earnings					
B1	Legal reserve	-	-	218,885	(218,885)	-
B5	Cash dividends on ordinary shares	-	-	-	(711,933)	(711,933)
B9	Stock dividends on ordinary shares	1,245,883	-	-	(1,245,883)	-
D5	Total comprehensive income for 2025	-	-	-	515,346	515,346
N1	Issuance of employee share options by the Company	-	5,055	-	-	5,055
Z1	Balance as of December 31, 2025	<u>\$ 4,805,550</u>	<u>\$ 1,270,327</u>	<u>\$ 1,175,488</u>	<u>\$ 1,504,259</u>	<u>\$ 8,755,624</u>

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

Fu Hua Innovation Co., Ltd. And Subsidiaries
Consolidated Statement of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code		2025	2024
	Cash flows from operating activities		
A10000	Profit before tax for the year	\$ 640,548	\$ 2,718,023
A20010	Income and expense items:		
A20100	Depreciation expense	87,069	80,655
A20200	Amortization expense	1,125	1,213
A20400	Gain on financial assets at fair value through profit or loss	(21,244)	(26,906)
A20900	Financial costs	35,907	21,022
A21200	Interest income	(68,002)	(37,970)
A21300	Dividend income	(3,931)	(4,229)
A21900	Compensation cost arising from employee share options	5,055	3,490
A22300	Share of loss of associates accounted for using the equity method	13,868	3,212
A22500	Gain on disposal of property, plant and equipment	(42)	(836)
A29900	Other losses	6,863	-
A30000	Net changes in operating assets and liabilities		
A31125	Contract assets	19,200	(69,373)
A31150	Notes and accounts receivable	(120,248)	(1,482)
A31180	Other receivables	138	(446)
A31200	Inventories	1,481,726	6,340,408
A31240	Other current assets	(47,858)	143,314
A31270	Incremental costs of obtaining contracts	(4,883)	(42,695)
A32125	Contract liabilities	(424,537)	(1,658,190)
A32130	Notes payable	14,776	(4,658)
A32150	Accounts payable	(270,173)	(100,067)
A32180	Other payables	(87,653)	100,197
A32230	Other current liabilities	(123,059)	121,330
A33000	Cash generated from operations	1,134,645	7,586,012
A33100	Interests received	67,889	38,658
A33300	Interests paid	(121,005)	(276,843)
A33500	Income tax paid	(676,480)	(97,408)
AAAA	Net cash generated from operating activities	<u>405,049</u>	<u>7,250,419</u>

Cash flows from investing activities

(Continued on next page)

(Continued from previous page)

Code		2025	2024
B00040	Acquisition of financial assets at amortized cost	(\$ 1,716,197)	\$ -
B00050	Disposal of financial assets at amortized cost	1,547,494	410,863
B00100	Acquisition of financial assets at fair value through profit or loss	(1,215,889)	(1,865,564)
B00200	Disposal of financial assets at fair value through profit or loss	1,185,584	2,780,425
B02700	Acquisition of property, plant and equipment	(108,094)	(119,540)
B02800	Proceeds from disposal of property, plant and equipment	1,762	839
B03700	Decrease (increase) in refundable deposits	(15,809)	12,664
B04500	Acquisition of intangible assets	(1,476)	-
B05350	Acquisition of right-of-use assets	-	(134,000)
B07600	Dividends received	<u>3,931</u>	<u>4,229</u>
BBBB	Net cash generated from (used in) investing activities	<u>(318,694)</u>	<u>1,089,916</u>
	Cash flows from financing activities		
C00200	Decrease in short-term bank borrowings	(552,300)	(5,620,750)
C01200	Issuance of corporate bonds	1,496,065	-
C01300	Repayment of corporate bonds	(2,000,000)	-
C01600	Increase in long-term bank borrowings	10,000	-
C01700	Decrease in long-term bank borrowings	(19,282)	(6,654)
C03100	Increase (decrease) in guarantee deposits received	(1,637)	481
C04020	Repayment of the principal portion of lease liabilities	(9,572)	(9,550)
C04500	Cash dividends paid	<u>(711,933)</u>	<u>(140,333)</u>
CCCC	Net cash used in financing activities	<u>(1,788,659)</u>	<u>(5,776,806)</u>
EEEE	Net increase (decrease) in cash and cash equivalents	(1,702,304)	2,563,529
E00100	Cash and cash equivalents, beginning of year	<u>5,542,298</u>	<u>2,978,769</u>
E00200	Cash and cash equivalents, end of year	<u>\$ 3,839,994</u>	<u>\$ 5,542,298</u>

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

Independent Auditors' Report

To Fu Hua Innovation Co., Ltd.

Opinion

We have audited the accompanying standalone balance sheets of Fu Hua Innovation Co., Ltd. as of December 31, 2025 and 2024, the related standalone statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, and the notes to the standalone financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Standalone Financial Statements section of our report. The personnel of the firm to which we belong who are subject to independence requirements have remained independent of Fu Hua Innovation Co., Ltd. in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and have fulfilled their other responsibilities under the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of Fu Hua Innovation Co., Ltd. for the year ended December 31, 2025. These matters were addressed in the context of our audit of the standalone financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters identified in our audit of the standalone financial statements of Fu Hua Innovation Co., Ltd. for the year ended December 31, 2025 are described as follows:

Revenue Recognition

The revenue of Fu Hua Innovation Co., Ltd. is mainly derived from real estate sales revenue, which is recognized as revenue only upon completion of title transfer and receipt of the customer's confirmation of property handover. Since such real estate sales revenue accounts for a high proportion of operating revenue and is material to the standalone financial statements as a whole, we identified the aforementioned sales revenue as a key audit matter. Please refer to Note 4 to the standalone financial statements for the accounting policy on sales revenue recognition.

The principal audit procedures we performed in respect of the above matter were as follows:

1. We understood and tested the design and operating effectiveness of the key internal controls over the sales cycle.
2. We selected samples from the details of real estate sales revenue recognized during the year and checked them against the relevant property handover and title registration documents to verify the appropriateness of real estate sales revenue recognition.

Inventory Impairment Assessment

As of December 31, 2025, Fu Hua Innovation Co., Ltd.'s inventories, construction industry, amounted to

NT\$8,556,078 thousand, representing 59% of total assets. The Company assesses whether inventories are impaired based on the profit margins of construction projects and measures inventories at the lower of cost and net realizable value. Net realizable value is determined with reference to recent transaction prices of each construction project or actual market prices in nearby areas. As the assessment of net realizable value of the above inventories involves significant accounting estimates and judgments by management, it has been identified as a key audit matter. Please refer to Notes 4, 5 and 8 to the standalone financial statements for information related to inventories.

The principal audit procedures we performed in respect of the above matter were as follows:

1. We reviewed the costs of newly added construction projects during the year and selected samples to check against relevant supporting documents to confirm that the above costs were properly allocated to the construction projects.
2. We reviewed the year-end inventory impairment assessment information, checked whether the net realizable value was consistent with supporting documents, and recalculated the amounts to verify the accuracy of management's inventory impairment assessment.

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

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

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

Those charged with governance of Fu Hua Innovation Co., Ltd., including the Audit Committee, are responsible for overseeing the financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing will always detect a material misstatement when it exists. Misstatements may arise from fraud or error. Misstatements 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 standalone financial statements.

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

1. Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error; design and perform appropriate 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 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 by management 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 standalone 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 Fu Hua Innovation Co., Ltd. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the standalone financial statements, including the related notes, and whether the standalone financial statements fairly present the related transactions and events.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the standalone financial statements. We are responsible for the direction, supervision and performance of the audit engagement, and for forming our audit opinion on Fu Hua Innovation Co., Ltd.

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 the personnel of our firm subject to independence requirements have complied with the independence requirements in the Norm of Professional Ethics for Certified Public Accountants, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, including 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 standalone financial statements of Fu Hua Innovation Co., Ltd. for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless laws or regulations preclude 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 could 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 Wu, Lie-Dong and Zeng, Dong-Yun.

Deloitte & Touche
Taipei, Taiwan
Republic of China
March 10, 2026

Fu Hua Innovation Co., Ltd.
Standalone Balance Sheets
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code	Assets	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 2,665,206	18	\$ 3,924,253	23
1110	Financial assets at fair value through profit or loss, current (Notes 4 and 7)	190,672	1	100,159	-
1136	Financial assets at amortized cost, current (Notes 4, 6 and 29)	254,000	2	288,786	2
1172	Notes and accounts receivable (Notes 4, 21 and 28)	98	-	228	-
1200	Other receivables (Note 4)	-	-	64	-
1220	Current tax assets (Notes 4 and 23)	20,960	-	-	-
1320	Inventories - construction industry (Notes 4, 5, 8, 28 and 29)	8,556,078	59	9,778,700	56
1470	Other current assets (Notes 13 and 28)	63,081	-	29,968	-
1480	Incremental costs of obtaining contracts, current (Notes 4, 21 and 28)	107,590	1	100,581	1
11XX	Total current assets	<u>11,857,685</u>	<u>81</u>	<u>14,222,739</u>	<u>82</u>
	Non-current assets				
1510	Financial assets at fair value through profit or loss, non-current (Notes 4 and 7)	47,885	1	79,975	1
1550	Investments accounted for using the equity method (Notes 4 and 9)	1,746,315	12	2,151,705	12
1600	Property, plant and equipment (Notes 4, 10, 28 and 29)	175,095	1	356,924	2
1755	Right-of-use assets (Notes 4, 11 and 28)	418,467	3	438,021	3
1760	Investment properties (Notes 4, 12 and 29)	282,129	2	70,581	-
1780	Intangible assets (Note 4)	1,629	-	1,769	-
1840	Deferred tax assets (Notes 4 and 23)	29,549	-	19,710	-
1990	Other non-current assets (Note 13)	551	-	551	-
15XX	Total non-current assets	<u>2,701,620</u>	<u>19</u>	<u>3,119,236</u>	<u>18</u>
1XXX	Total assets	<u>\$ 14,559,305</u>	<u>100</u>	<u>\$ 17,341,975</u>	<u>100</u>
	Liabilities and equity				
	Current liabilities				
2100	Short-term bank borrowings (Notes 14 and 29)	\$ 3,274,500	23	\$ 3,826,800	22
2130	Contract liabilities - current (Notes 4, 21, 28 and 30)	499,291	3	989,369	6
2150	Notes payable (Note 16)	9,677	-	-	-
2170	Accounts payable (Notes 16 and 28)	362,131	3	660,951	4
2219	Other payables (Note 17)	21,059	-	110,784	-
2230	Current tax liabilities (Notes 4 and 23)	-	-	527,699	3
2280	Lease liabilities - current (Notes 4, 11 and 28)	12,610	-	13,194	-
2321	Current portion of corporate bonds (Notes 15 and 29)	-	-	1,999,503	11
2399	Other current liabilities (Notes 17 and 28)	1,147	-	124,431	1
21XX	Total current liabilities	<u>4,180,415</u>	<u>29</u>	<u>8,252,731</u>	<u>47</u>
	Non-current liabilities				
2530	Bonds payable (Notes 15 and 29)	1,496,274	10	-	-
2540	Long-term bank borrowings (Notes 14 and 29)	-	-	3,000	-
2580	Lease liabilities - non-current (Notes 4, 11 and 28)	125,418	1	138,028	1
2645	Guarantee deposits received (Note 28)	1,574	-	1,060	-
25XX	Total non-current liabilities	<u>1,623,266</u>	<u>11</u>	<u>142,088</u>	<u>1</u>
2XXX	Total liabilities	<u>5,803,681</u>	<u>40</u>	<u>8,394,819</u>	<u>48</u>
	Equity				
	Share capital				
3110	Ordinary shares	4,805,550	33	3,559,667	21
3200	Capital surplus	1,270,327	9	1,265,272	7
	Retained earnings				
3310	Legal reserve	1,175,488	8	956,603	6
3350	Unappropriated earnings	1,504,259	10	3,165,614	18
3XXX	Total equity	<u>8,755,624</u>	<u>60</u>	<u>8,947,156</u>	<u>52</u>
	Total liabilities and equity	<u>\$ 14,559,305</u>	<u>100</u>	<u>\$ 17,341,975</u>	<u>100</u>

The accompanying notes are an integral part of the standalone financial statements.

Fu Hua Innovation Co., Ltd.
Standalone Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
In Thousands of New Taiwan Dollars, Except Earnings Per Share in Dollars

Code		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Notes 4 and 21)	\$ 3,209,636	100	\$ 12,379,548	100
5000	Operating costs (Notes 8, 22 and 28)	<u>2,461,144</u>	<u>77</u>	<u>9,475,671</u>	<u>76</u>
5900	Gross margin	<u>748,492</u>	<u>23</u>	<u>2,903,877</u>	<u>24</u>
	Operating expenses (Notes 21, 22, 25 and 28)				
6100	Selling expenses	157,020	5	216,940	2
6200	Administrative expenses	<u>71,902</u>	<u>2</u>	<u>157,346</u>	<u>1</u>
6000	Total operating expenses	<u>228,922</u>	<u>7</u>	<u>374,286</u>	<u>3</u>
6900	Net operating profit	<u>519,570</u>	<u>16</u>	<u>2,529,591</u>	<u>21</u>
	Non-operating income and expenses (Note 4)				
7050	Financial costs (Note 28)	(31,561)	(1)	(16,647)	-
7070	Share of profit of subsidiaries and associates accounted for using the equity method	48,786	1	115,352	1
7100	Interest income	48,858	1	24,903	-
7130	Dividend income	3,924	-	3,836	-
7190	Other income (Note 28)	25,001	1	22,410	-
7210	Gain on disposal of property, plant and equipment (Note 28)	44	-	839	-
7230	Foreign exchange gain (loss)	(18)	-	4,735	-
7235	Gain on financial assets at fair value through profit or loss	17,018	1	18,136	-
7590	Other losses	(<u>8,500</u>)	<u>-</u>	(<u>100</u>)	<u>-</u>
7000	Total non-operating income and expenses	<u>103,552</u>	<u>3</u>	<u>173,464</u>	<u>1</u>
7900	Profit before tax	623,122	19	2,703,055	22

(Continued on next page)

(Continued from previous page)

Code		2025		2024	
		Amount	%	Amount	%
7950	Income tax expense (Notes 4 and 23)	\$ <u>107,776</u>	<u>3</u>	\$ <u>514,206</u>	<u>4</u>
8500	Total comprehensive income for the year	\$ <u>515,346</u>	<u>16</u>	\$ <u>2,188,849</u>	<u>18</u>
	Earnings per share (Note 24)				
9750	Basic	\$ <u>1.07</u>		\$ <u>4.55</u>	
9850	Diluted	\$ <u>1.07</u>		\$ <u>4.55</u>	

The accompanying notes are an integral part of the standalone financial statements.

Fu Hua Innovation Co., Ltd.
Standalone Statements of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code		Ordinary shares (Note 20)	Capital surplus (Notes 20 and 25)	Retained earnings (Note 20)		Total equity
				Legal reserve	Unappropriated earnings	
A1	December 31, 2024	\$ 3,422,757	\$ 1,261,782	\$ 925,916	\$ 1,284,695	\$ 6,895,150
	Appropriation and distribution of 2023 earnings					
B1	Legal reserve	-	-	30,687	(30,687)	-
B5	Cash dividends on ordinary shares	-	-	-	(140,333)	(140,333)
B9	Stock dividends on ordinary shares	136,910	-	-	(136,910)	-
D5	Total comprehensive income for 2024	-	-	-	2,188,849	2,188,849
N1	Issuance of employee share options by the Company	-	3,490	-	-	3,490
Z1	Balance as of December 31, 2024	3,559,667	1,265,272	956,603	3,165,614	8,947,156
	Appropriation and distribution of 2024 earnings					
B1	Legal reserve	-	-	218,885	(218,885)	-
B5	Cash dividends on ordinary shares	-	-	-	(711,933)	(711,933)
B9	Stock dividends on ordinary shares	1,245,883	-	-	(1,245,883)	-
D5	Total comprehensive income for 2025	-	-	-	515,346	515,346
N1	Issuance of employee share options by the Company	-	5,055	-	-	5,055
Z1	Balance as of December 31, 2025	\$ 4,805,550	\$ 1,270,327	\$ 1,175,488	\$ 1,504,259	\$ 8,755,624

The accompanying notes are an integral part of the standalone financial statements.

Fu Hua Innovation Co., Ltd.
Standalone Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code		2025	2024
	Cash flows from operating activities		
A10000	Profit before tax for the year	\$ 623,122	\$ 2,703,055
A20010	Income and expense items:		
A20100	Depreciation expense	73,004	66,613
A20200	Amortization expense	1,092	1,196
A20400	Gain on financial assets at fair value through profit or loss	(17,018)	(18,136)
A20900	Financial costs	31,561	16,647
A21200	Interest income	(48,858)	(24,903)
A21300	Dividend income	(3,924)	(3,836)
A21900	Compensation cost arising from employee share options	2,082	1,508
A22400	Share of profit of subsidiaries and associates accounted for using the equity method	(48,786)	(115,352)
A22500	Gain on disposal of property, plant and equipment	(44)	(839)
A30000	Net changes in operating assets and liabilities		
A31150	Notes and accounts receivable	130	(122)
A31180	Other receivables	79	(38)
A31200	Inventories	1,313,327	6,455,013
A31240	Other current assets	(33,113)	157,676
A31270	Incremental costs of obtaining contracts	(7,009)	(42,695)
A32125	Contract liabilities	(490,078)	(1,739,939)
A32130	Notes payable	9,677	(3,817)
A32150	Accounts payable	(298,820)	(119,374)
A32180	Other payables	(94,572)	91,906
A32230	Other current liabilities	(123,284)	121,130
A33000	Cash generated from operations	888,568	7,545,693
A33100	Interests received	48,842	24,892
A33300	Interests paid	(116,712)	(272,284)
A33500	Income tax paid	(666,274)	(9,132)
AAAA	Net cash generated from operating activities	<u>154,424</u>	<u>7,289,169</u>
	Cash flows from investing activities		
B00040	Acquisition of financial assets at amortized cost	(884,790)	-

(Continued on next page)

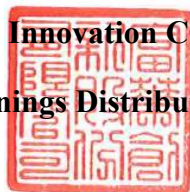
(Continued from previous page)

Code		2025	2024
B00050	Disposal of financial assets at amortized cost	\$ 919,576	\$ 510,002
B00100	Acquisition of financial assets at fair value through profit or loss	(1,015,890)	(15,565)
B00200	Disposal of financial assets at fair value through profit or loss	974,485	385,671
B01800	Acquisition of investments accounted for using the equity method	-	(692,000)
B02400	Return of capital from capital reduction of subsidiaries	400,000	-
B02700	Acquisition of property, plant and equipment	(84,887)	(138,597)
B02800	Proceeds from disposal of property, plant and equipment	1,762	839
B03800	Decrease in refundable deposits	-	2,454
B04500	Acquisition of intangible assets	(952)	-
B05350	Acquisition of right-of-use assets	-	(134,000)
B07600	Dividends received	<u>61,073</u>	<u>224,761</u>
BBBB	Net cash generated from investing activities	<u>370,377</u>	<u>143,565</u>
	Cash flows from financing activities		
C00100	Decrease in short-term bank borrowings	(552,300)	(5,620,750)
C01200	Issuance of corporate bonds	1,496,065	-
C01300	Repayment of corporate bonds	(2,000,000)	-
C01700	Decrease in long-term bank borrowings	(3,000)	-
C03000	Increase in guarantee deposits received	514	900
C04020	Repayment of the principal portion of lease liabilities	(13,194)	(12,895)
C04500	Cash dividends paid	(<u>711,933</u>)	(<u>140,333</u>)
CCCC	Net cash used in financing activities	(<u>1,783,848</u>)	(<u>5,773,078</u>)
EEEE	Net increase (decrease) in cash and cash equivalents	(1,259,047)	1,659,656
E00100	Cash and cash equivalents, beginning of year	<u>3,924,253</u>	<u>2,264,597</u>
E00200	Cash and cash equivalents, end of year	<u>\$ 2,665,206</u>	<u>\$ 3,924,253</u>

The accompanying notes are an integral part of the standalone financial statements.

Attachment 6. 2025 Earnings Distribution Table

Fu Hua Innovation CO., LTD
2025 Earnings Distribution Table




Unit: NT\$

Item	Amount
Beginning unappropriated retained earnings	988,911,488
Add: Net profit after tax for 2025	515,346,707
Less: Appropriation of 10% legal reserve	(51,534,671)
Appropriation (reversal) of special reserve	-
Earnings available for distribution for the period	1,452,723,524
Distribution item	
Shareholder dividends (cash dividends of NT\$0.61 per share)	(293,138,581)
Ending unappropriated retained earnings	1,159,584,943

Chairman: Hsi-Kun Wu 

President: I-Chia Hou 

Accounting Officer:
Jen-Feng Wu 

Attachment 7. Comparison Table of Amendments to the Procedures for Endorsements and Guarantees

Fu Hua Innovation CO., LTD.

Comparison Table of Amendments to the Procedures for Endorsements and Guarantees

Amended Provisions	Current Provisions	Explanation
<p>Article 3 Counterparties for Endorsements and Guarantees Except where the Company may provide mutual guarantees among companies in the same industry or among joint builders as required under contracts due to construction project contracting needs, or provide endorsements and guarantees to an investee company in proportion to its shareholding ratio where all capital-contributing shareholders do so due to a joint investment relationship, or provide joint and several guarantees for performance guarantees under presale housing sales contracts among companies in the same industry pursuant to the Consumer Protection Act, the counterparties to whom the Company may provide endorsements and guarantees shall be limited to the following companies:</p> <ol style="list-style-type: none"> 1. Companies that have business dealings with the Company. 2. Companies in which the Company directly and indirectly holds more than 50% of the voting shares. 3. Companies that directly and indirectly hold more than 50% of the voting shares of the Company. 4. Companies in which the Company directly and indirectly holds 90% or 	<p>Article 3 Counterparties for Endorsements and Guarantees Except where the Company may provide mutual guarantees among companies in the same industry or among joint builders as required under contracts due to construction project contracting needs, or provide endorsements and guarantees to an investee company in proportion to its shareholding ratio where all capital-contributing shareholders do so due to a joint investment relationship, or provide joint and several guarantees for performance guarantees under presale housing sales contracts among companies in the same industry pursuant to the Consumer Protection Act, the counterparties to whom the Company may provide endorsements and guarantees shall be limited to the following companies:</p> <ol style="list-style-type: none"> 1. Companies that have business dealings with the Company. 2. Companies in which the Company directly and indirectly holds more than 50% of the voting shares. 3. Companies that directly and indirectly hold more than 50% of the voting shares of the Company. 4. Companies in which the Company directly and indirectly holds 90% or more of the voting shares 	<p>Amended pursuant to Article 5 of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies".</p>

Amended Provisions	Current Provisions	Explanation
<p>more of the voting shares may provide endorsements and guarantees among themselves, <u>provided that the amount shall not exceed 10% of the net worth of the public company.</u></p> <p><u>The term "capital contribution" in the preceding paragraph refers to direct capital contribution by the public company or capital contribution through a company in which it holds 100% of the voting shares.</u></p>	<p>may provide endorsements and guarantees among themselves.</p>	
<p>Article 4 Limits on Endorsements and Guarantees Provided by the Company and its Subsidiaries Except where the Company may provide mutual guarantees among companies in the same industry or among joint builders as required under contracts due to construction project contracting needs, or provide endorsements and guarantees to an investee company in proportion to its shareholding ratio where all capital-contributing shareholders do so due to a joint investment relationship, or provide joint and several guarantees for performance guarantees under presale housing sales contracts among companies in the same industry pursuant to the Consumer Protection Act:</p> <ol style="list-style-type: none"> 1. The total amount of endorsements and guarantees provided by the Company shall not exceed 40% of the Company's current net worth. 2. The amount of endorsements and 	<p>Article 4 Limits on Endorsements and Guarantees Provided by the Company and its Subsidiaries Except where the Company may provide mutual guarantees among companies in the same industry or among joint builders as required under contracts due to construction project contracting needs, or provide endorsements and guarantees to an investee company in proportion to its shareholding ratio where all capital-contributing shareholders do so due to a joint investment relationship, or provide joint and several guarantees for performance guarantees under presale housing sales contracts among companies in the same industry pursuant to the Consumer Protection Act:</p> <ol style="list-style-type: none"> 1. The total amount of endorsements and guarantees provided by the Company shall not exceed 40% of the Company's current net worth. 2. The amount of endorsements and guarantees provided to a 	<p>Amended pursuant to Article 12 of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies"; the total amount of endorsements and guarantees that a public company and its subsidiaries as a whole may provide and the amount of endorsements and guarantees provided to a single enterprise shall be prescribed.</p>

Amended Provisions	Current Provisions	Explanation
<p>guarantees provided to a single enterprise shall not exceed 10% of the Company's net worth.</p> <p>3. Subject to approval by the Board of Directors, the Company's endorsement and guarantee limits for subsidiaries in which it directly or indirectly holds 100% of the voting shares, and between subsidiaries in which it directly or indirectly holds 100% of the voting shares, may be exempt from the restriction under Subparagraph 2.</p> <p>Where the Company provides mutual guarantees among companies in the same industry or among joint builders as required under contracts due to construction project contracting needs, or provides endorsements and guarantees to an investee company in proportion to its shareholding ratio where all capital-contributing shareholders do so due to a joint investment relationship, or provides joint and several guarantees for performance guarantees under presale housing sales contracts among companies in the same industry pursuant to the Consumer Protection Act, such guarantees shall not be subject to the limits set forth in the preceding paragraph. <u>The total amount of endorsements and guarantees that the Company and its subsidiaries as a whole may provide shall not exceed eight times the current net worth, and the limit on endorsements and guarantees provided to a single</u></p>	<p>single enterprise shall not exceed 10% of the Company's net worth.</p> <p>3. Subject to approval by the Board of Directors, the Company's endorsement and guarantee limits for subsidiaries in which it directly or indirectly holds 100% of the voting shares, and between subsidiaries in which it directly or indirectly holds 100% of the voting shares, may be exempt from the restriction under Subparagraph 2.</p> <p>Where the Company provides mutual guarantees among companies in the same industry or among joint builders as required under contracts due to construction project contracting needs, or provides endorsements and guarantees to an investee company in proportion to its shareholding ratio where all capital-contributing shareholders do so due to a joint investment relationship, or provides joint and several guarantees for performance guarantees under presale housing sales contracts among companies in the same industry pursuant to the Consumer Protection Act, such guarantees shall not be subject to the limits set forth in the preceding paragraph <u>and</u> shall not exceed eight times the current net worth. The limit on individual endorsements and guarantees shall not exceed four times the current net worth.</p>	

Amended Provisions	Current Provisions	Explanation
<u>company</u> shall not exceed four times the current net worth.		

Attachment 8. Comparison Table of Amendments to the Articles of Incorporation
Fu Hua Innovation CO., LTD.

Comparison Table of Amendments to the Articles of Incorporation

Amended Provisions	Current Provisions	Explanation
<p>Article 3 The Corporation shall have its head office in <u>Taichung</u> City, Taiwan, Republic of China, and shall be free, upon approval of the Board of Directors and the competent authority, to set up representative offices and branch offices at various locations within and outside the territory of the Republic of China, wherever and whenever the Corporation deems it necessary or advisable to carry out any or all of its activities.</p>	<p>Article 3 The Corporation shall have its head office in <u>Hsinchu</u> County, Taiwan, Republic of China, and shall be free, upon approval of the Board of Directors and the competent authority, to set up representative offices and branch offices at various locations within and outside the territory of the Republic of China, wherever and whenever the Corporation deems it necessary or advisable to carry out any or all of its activities.</p>	<p>The location of the Company's head office is amended in line with the Company's future operational needs.</p>
<p>Article 12 The Company shall have <u>7</u> to 13 directors. The number of directors is authorized to be determined by the Board of Directors. Directors shall serve a term of three years and may be re-elected. The election of directors shall adopt the candidate nomination system under Article 192-1 of the Company Act. The method for accepting nominations of director candidates, announcements, and other related matters shall be handled in accordance with the relevant provisions of the Company Act, the Securities and Exchange Act, and other applicable laws and regulations. The total number of shares of the Company's registered stock held by all directors shall be determined in accordance with the standards prescribed in the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies" promulgated by the Securities and Futures Bureau of the Financial Supervisory Commission, Executive Yuan. The Company may purchase liability insurance for directors with respect to the compensation liability</p>	<p>Article 12 The Company shall have <u>9</u> to 13 directors. The number of directors is authorized to be determined by the Board of Directors. Directors shall serve a term of three years and may be re-elected. The election of directors shall adopt the candidate nomination system under Article 192-1 of the Company Act. The method for accepting nominations of director candidates, announcements, and other related matters shall be handled in accordance with the relevant provisions of the Company Act, the Securities and Exchange Act, and other applicable laws and regulations. The total number of shares of the Company's registered stock held by all directors shall be determined in accordance with the standards prescribed in the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies" promulgated by the Securities and Futures Bureau of the Financial Supervisory Commission, Executive Yuan. The Company may purchase liability insurance for directors with respect to the compensation liability</p>	<p>The number of directors is amended in line with the Company's future operational needs.</p>

Amended Provisions	Current Provisions	Explanation
they are required by law to bear within the scope of their business execution during their term of office.	they are required by law to bear within the scope of their business execution during their term of office.	
<p>Article 18-1 Paragraphs 1 to 3 are omitted. The Company's dividend policy shall be determined based on the Company's operating conditions, funding needs, and changes in the overall internal and external environment, while taking into account shareholders' interests. The Company may distribute all or part of its earnings. Earnings may be distributed in the form of cash dividends or stock dividends. The amount of dividends to be distributed shall be maintained within a range of <u>10% to 100%</u> of the distributable earnings for the year, provided that cash dividends shall account for no less than 10% of total dividends.</p>	<p>Article 18-1 Paragraphs 1 to 3 are omitted. The Company's dividend policy shall be determined based on the Company's operating conditions, funding needs, and changes in the overall internal and external environment, while taking into account shareholders' interests. The Company may distribute all or part of its earnings. Earnings may be distributed in the form of cash dividends or stock dividends. The amount of dividends to be distributed shall be maintained within a range of <u>20% to 100%</u> of the distributable earnings for the year, provided that cash dividends shall account for no less than 10% of total dividends.</p>	<p>The dividend policy is amended in line with the Company's future operational needs.</p>
<p>Article 20 (Omitted) The 25th amendment was made on June 17, 2025. <u>The 26th amendment was made on June 23, 2026.</u></p>	<p>Article 20 (Omitted) The 25th amendment was made on June 17, 2025.</p>	<p>The amendment number and date are added.</p>

Attachment 9. Status of Directors' Competing Activities

Status of Directors' Competing Activities for 2026

Title	Name	Concurrent Company Name and Position
Director	Cheng-Yung Lin	Director, Huan Tai Real Estate Development Co., Ltd.
		Director, Golden Long Teng Development Co., Ltd.

Four. Appendices

Appendix 1. Rules of Procedure for Shareholders Meetings

Fu Hua Innovation CO., LTD.

Rules of Procedure for Shareholders Meetings

Approved and Enforced by the Shareholders' Meeting on June 12, 2024

- Article 1 The rules of procedures for the Company's shareholders meetings, except as otherwise provided by laws and regulations or the Articles of Incorporation, shall be governed by these Rules.
- Article 2 Unless otherwise provided by laws and regulations, the Company's shareholders meetings shall be convened by the Board of Directors. When the Company convenes a shareholders meeting by video conferencing, unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, such meeting shall be expressly provided for in its Articles of Incorporation and approved by a resolution of the Board of Directors. A virtual shareholders meeting shall be convened by a resolution adopted at a meeting of the Board of Directors attended by at least two-thirds of all directors and approved by a majority of the directors present. Any change to the method by which the Company convenes a shareholders meeting shall be resolved by the Board of Directors and made no later than the mailing date of the shareholders meeting notice. For the convening of a regular shareholders meeting, the meeting handbook shall be prepared and the notice shall be sent to all shareholders 30 days in advance. For shareholders holding fewer than 1,000 registered shares, the notice may be given 30 days in advance by announcement on the Market Observation Post System. For the convening of a special shareholders meeting, the notice shall be sent to all shareholders 15 days in advance. For shareholders holding fewer than 1,000 registered shares, the notice may be given 15 days in advance by announcement on the Market Observation Post System. The meeting handbook and supplemental meeting materials referred to in the preceding paragraph shall be made available by the Company to shareholders for review on the date of the shareholders meeting in the following manner:
1. For physical shareholders meetings, they shall be distributed on site at the meeting.
 2. For hybrid shareholders meetings, they shall be distributed on site at the meeting and transmitted as electronic files to the video conferencing platform.
 3. For virtual shareholders meetings, they shall be transmitted as electronic files to the video conferencing 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 electronically. Matters relating to the election or discharge of directors, amendments to the Articles of Incorporation, capital reduction, application for cessation

of public offering, approval of directors' competing activities, capitalization of earnings, capitalization of capital reserve, dissolution, merger, demerger, or any matter set forth in the subparagraphs of Paragraph 1, Article 185 of the Company Act, Article 26-1 or Article 43-6 of the Securities and Exchange Act, Article 56-1 or Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed and explained in the reasons for convening the meeting, and may not be proposed as an extemporary motion.

Where the reasons for convening a shareholders meeting have specified the full re-election of directors and the date on which the elected directors assume office, after the re-election is completed at such shareholders meeting, the date of assumption of office may not be changed at the same meeting by extemporary motion or by any other means.

A shareholder holding 1% or more of the total issued shares may submit a proposal to the Company for a regular shareholders meeting, provided that only one proposal may be submitted. If more than one proposal is submitted, none shall be included in the agenda. If a shareholder proposal falls under any of the circumstances set forth in the subparagraphs of Paragraph 4, Article 172-1 of the Company Act, the Board of Directors may exclude it from the agenda. A shareholder may submit an advisory proposal urging the Company to promote public interests or fulfill social responsibilities. Procedurally, such proposal shall be limited to one proposal in accordance with the relevant provisions of Article 172-1 of the Company Act. If more than one proposal is submitted, none shall be included in the agenda.

Before the book closure date prior to the convening of a regular shareholders meeting, the Company shall announce its acceptance of shareholder proposals, the method of acceptance in writing or electronically, the place of acceptance, and the acceptance period. The acceptance period shall not be less than 10 days.

A shareholder proposal shall be limited to 300 words. If it exceeds 300 words, the proposal shall not be included in the agenda. The shareholder submitting the proposal shall attend the regular shareholders meeting in person or by proxy and participate in the discussion of the proposal.

Before the date of the shareholders meeting notice, the Company shall notify the proposing shareholder of the handling results and include the proposals that comply with this Article in the meeting notice. For shareholder proposals not included in the agenda, the Board of Directors shall explain the reasons for exclusion at the shareholders meeting.

Article 3

A shareholder may, at each shareholders meeting, issue a proxy form printed by the Company, specifying the scope of authorization, to appoint a proxy to attend the shareholders meeting.

Each shareholder may issue only one proxy form and appoint only one proxy. The proxy form shall be delivered to the Company five days before the shareholders meeting. In the event of duplicate proxy forms, the one delivered first shall prevail. However, this shall not apply if a declaration is made to revoke the previous proxy.

After the proxy form has been delivered to the Company, if the

shareholder intends to attend the shareholders meeting in person or exercise voting rights in writing or electronically, the shareholder shall notify the Company in writing of revocation of the proxy two days before the shareholders meeting. If the revocation is made after the deadline, the voting rights exercised by the proxy attending the meeting shall prevail.

After the proxy form has been delivered to the Company, if the shareholder intends to attend the shareholders meeting by video conferencing, the shareholder shall notify the Company in writing of revocation of the proxy two days before the shareholders meeting. If the revocation is made after the deadline, the voting rights exercised by the proxy attending the meeting shall prevail.

Article 4

The Company shall provide an attendance book for shareholders attending in person or proxies appointed by shareholders, hereinafter referred to as shareholders, to sign in, or the attending shareholders may submit attendance cards in lieu of signing in.

The time for accepting shareholder registration under the preceding paragraph shall begin at least 30 minutes before the meeting starts. The registration counter shall be clearly marked, and adequate and competent personnel shall be assigned to handle registration. For a shareholders meeting convened by video conferencing, registration shall be accepted on the shareholders meeting video conferencing platform 30 minutes before the meeting starts. Shareholders who complete registration shall be deemed to have attended the shareholders meeting in person.

The Company shall deliver the meeting handbook, annual report, attendance certificate, speaker's slip, voting ballot, and other meeting materials to shareholders attending the shareholders meeting. If directors are to be elected, election ballots shall also be attached.

Shareholders shall attend the shareholders meeting by presenting the attendance certificate, attendance sign-in card, or other attendance documents. A solicitor of proxy forms shall also carry identity documents for verification.

When the government or a juristic person is a shareholder, the number of representatives attending the shareholders meeting shall not be limited to one. When a juristic person is appointed to attend the shareholders meeting as a proxy, it may designate only one representative to attend.

Where a shareholders meeting is convened by video conferencing, shareholders intending to attend by video conferencing shall register with the Company two days before the shareholders meeting.

Where a shareholders meeting is convened by video conferencing, the Company shall upload the meeting handbook, annual report, and other relevant materials to the shareholders meeting video conferencing platform at least 30 minutes before the meeting starts, and shall continue to disclose such materials until the meeting ends.

Article 4-1

When the Company convenes a shareholders meeting by video conferencing, the following matters shall be stated in the shareholders meeting notice:

I. The methods by which shareholders may participate in the video

- conference and exercise their rights.
- II. The handling methods in the event that participation through the video conferencing platform or by video conferencing is obstructed due to natural disasters, incidents, or other force majeure events, including at least the following matters:
 - (I) The time for postponement or continuation of the meeting if the obstruction continues and cannot be eliminated, and the date of the postponed or continued meeting if such postponement or continuation is required.
 - (II) Shareholders who did not register to participate in the original shareholders meeting by video conferencing may not participate in the postponed or continued meeting.
 - (III) When a hybrid shareholders meeting is convened and the video conference cannot continue, if, after deducting the number of shares represented by shareholders participating in the shareholders meeting by video conferencing, the total number of shares present reaches the statutory quorum for the shareholders meeting, the shareholders meeting shall continue. The shares represented by shareholders participating by video conferencing shall be included in the total number of shares represented by shareholders present, and such shareholders shall be deemed to have abstained on all proposals at that shareholders meeting.
 - (IV) The handling method if the results of all proposals have been announced but extemporary motions have not yet proceeded.
 - III. When a virtual shareholders meeting is convened, appropriate alternative measures provided to shareholders who have difficulty participating by video conferencing shall also be specified. Except under the circumstances prescribed in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with connection equipment and necessary assistance, and specify the period during which shareholders may apply to the Company and other related matters requiring attention.

Article 5

The place for convening a shareholders meeting shall be the location of the Company or a place convenient for shareholders to attend and suitable for holding a shareholders meeting. The meeting shall not begin earlier than 9:00 a.m. or later than 3:00 p.m. The place and time of the meeting shall fully take into consideration the opinions of the independent directors.

When the Company convenes a virtual shareholders meeting, it shall not be subject to the restriction on the meeting place in the preceding paragraph.

Article 6

Where a shareholders meeting is convened by the Board of Directors, the Chairman of the Board shall preside as chair. If the Chairman is on leave or unable to exercise his or her duties for any reason, the Vice Chairman shall act on his or her behalf. If there is no Vice Chairman or the Vice Chairman is also on leave or unable to exercise his or her duties for any reason, the Chairman shall designate one director to act on his or her behalf. If the Chairman does not designate an acting chair, the

directors shall elect one person from among themselves to act on behalf of the Chairman.

For a shareholders meeting convened by the Board of Directors, it is advisable that a majority of the directors of the Board attend the meeting.

Where a shareholders meeting is convened by a person with convening authority other than the Board of Directors, such convening person shall preside as chair. If there are two or more convening persons, they shall elect one person from among themselves to preside as chair.

Article 7

The Company may appoint its retained attorneys, certified public accountants, or relevant personnel to attend the shareholders meeting as non-voting participants.

Article 8

The entire process of a shareholders meeting shall be audio-recorded or video-recorded and retained for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the records shall be retained until the conclusion of the litigation.

Where a shareholders meeting is convened by video conferencing, the Company shall record and retain information concerning shareholders' registration, sign-in, check-in, questions, voting, and the Company's vote counting results, and shall continuously and uninterruptedly audio-record and video-record the entire video conference.

The information, audio recordings, and video recordings referred to in the preceding paragraph shall be properly retained by the Company during its existence, and the audio and video recordings shall be provided to the party entrusted to handle video conferencing affairs for retention.

Where a shareholders meeting is convened by video conferencing, the Company is advised to audio-record and video-record the back-end operating interface of the video conferencing platform.

Article 9

Attendance at a shareholders meeting shall be calculated based on shares. The number of shares represented by attending shareholders shall be calculated based on the attendance book or attendance cards submitted and the number of shares checked in on the video conferencing platform, plus the number of shares whose voting rights are exercised in writing or electronically.

When the scheduled meeting time has arrived, the chair shall immediately call the meeting to order and, at the same time, announce information including the number of non-voting shares and the number of shares represented by attending shareholders. However, if shareholders representing a majority of the total issued shares are not present, the chair may announce postponement of the meeting. The number of postponements shall be limited to two, and the total postponement time shall not exceed one hour. If, after two postponements, shareholders representing at least one-third of the total issued shares are still not present, the chair shall announce that the meeting is dissolved. Where the shareholders meeting is convened by video conferencing, the Company shall also announce the dissolution on the shareholders meeting video conferencing platform.

If, after two postponements as referred to in the preceding paragraph, the quorum is still not met but shareholders representing at least

one-third of the total issued shares are present, a tentative resolution may be adopted pursuant to Paragraph 1, Article 175 of the Company Act, and all shareholders shall be notified of the tentative resolution, and a shareholders meeting shall be convened again within one month. Where the shareholders meeting is convened by video conferencing, shareholders intending to attend by video conferencing shall re-register with the Company pursuant to Article 4. If, before the conclusion of the current meeting, the number of shares represented by attending shareholders reaches a majority of the total issued shares, the chair may resubmit the tentative resolution to the shareholders meeting for voting pursuant to Article 174 of the Company Act.

Article 10

Where a shareholders meeting is convened by the Board of Directors, the agenda shall be determined by the Board of Directors. Relevant proposals, including extemporaneous motions and amendments to original proposals, shall be voted on case by case. The meeting shall proceed in accordance with the scheduled agenda, which may not be changed without a resolution of the shareholders meeting.

Where a shareholders meeting is convened by a person with convening authority other than the Board of Directors, the preceding paragraph shall apply *mutatis mutandis*.

Before the agenda determined under the preceding two paragraphs, including extemporaneous motions, has been completed, the chair may not announce adjournment of the meeting without a resolution.

If the chair announces adjournment in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing one person as chair by a majority of the voting rights represented by attending shareholders in accordance with statutory procedures, and continue the meeting.

The chair shall provide sufficient opportunity for explanation and discussion of proposals, amendments proposed by shareholders, or extemporaneous motions. When the chair considers that a proposal has reached the stage where it may be put to a vote, the chair may announce the end of discussion, submit the proposal to a vote, and arrange sufficient voting time.

Article 11

Before speaking, an attending shareholder shall first complete a speaker's slip specifying the summary of the speech, shareholder account number or attendance certificate number, and account name. The chair shall determine the order of speeches.

An attending shareholder who submits only a speaker's slip but does not speak shall be deemed not to have spoken. If the content of the speech differs from that recorded on the speaker's slip, the content of the speech shall prevail.

For each proposal, each shareholder may not speak more than twice without the consent of the chair, and each speech shall not exceed five minutes. If a shareholder's speech violates the preceding paragraph or exceeds the scope of the agenda item, the chair may stop the shareholder from speaking.

When an attending shareholder is speaking, other shareholders may not interrupt unless they have obtained the consent of both the chair and the

speaking shareholder. The chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders meeting, only one representative may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond personally or designate relevant personnel to respond.

Where a shareholders meeting is convened by video conferencing, shareholders participating by video conferencing may, after the chair calls the meeting to order and before the chair announces adjournment, ask questions in text through the shareholders meeting video conferencing platform. The number of questions for each proposal shall not exceed two, and each question shall be limited to 200 words. The provisions of Paragraphs 1 to 5 shall not apply.

If a question submitted under the preceding paragraph does not violate the rules or exceed the scope of the proposal, it is advisable that such question be disclosed on the shareholders meeting video conferencing platform for the information of all participants.

Article 12

Voting at a shareholders meeting shall be calculated based on shares. For resolutions of a shareholders meeting, the number of shares held by shareholders without voting rights shall not be included in the total number of issued shares.

A shareholder who has a personal interest in a matter under discussion at the meeting, which may impair the interests of the Company, may not participate in voting and may not exercise voting rights on behalf of another shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be included in the number of voting rights represented by attending shareholders.

Except for a trust enterprise or a shareholder services agent approved by the securities competent authority, when one person is appointed as proxy by two or more shareholders at the same time, the voting rights represented by such proxy shall not exceed 3% of the voting rights of the total issued shares. Any voting rights in excess of such limit shall not be counted.

Article 13

Each share held by a shareholder shall carry one voting right. However, this shall not apply to restricted shares or shares without voting rights as listed in Paragraph 2, Article 179 of the Company Act.

When the Company convenes a shareholders meeting, it shall adopt electronic voting and may also adopt voting in writing. When voting rights are exercised in writing or electronically, the method of exercise shall be stated in the shareholders meeting notice. A shareholder who exercises voting rights in writing or electronically shall be deemed to have attended the shareholders meeting in person. However, such shareholder shall be deemed to have abstained with respect to extemporary motions and amendments to original proposals at that shareholders meeting.

A declaration of intent by a shareholder exercising voting rights in writing or electronically under the preceding paragraph shall be delivered to the Company two days before the shareholders meeting. In the event of duplicate declarations of intent, the one delivered first shall

prevail. However, this shall not apply if a declaration is made to revoke the previous declaration of intent.

After a shareholder has exercised voting rights in writing or electronically, if the shareholder intends to attend the shareholders meeting in person or by video conferencing, the shareholder shall revoke the declaration of intent to exercise voting rights under the preceding paragraph in the same manner as such voting rights were exercised two days before the shareholders meeting. If the revocation is made after the deadline, the voting rights exercised in writing or electronically shall prevail. If voting rights are exercised in writing or electronically and a proxy is appointed by proxy form to attend the shareholders meeting, the voting rights exercised by the proxy attending the meeting shall prevail.

Except as otherwise provided by the Company Act or the Articles of Incorporation, a proposal shall be passed with the approval of a majority of the voting rights represented by attending shareholders. During voting, the chair or a person designated by the chair shall announce the total number of voting rights represented by attending shareholders for each proposal, and shareholders shall vote on each proposal case by case. On the same day after the shareholders meeting is convened, the Company shall enter the results of shareholders' approval, dissent, and abstention into the Market Observation Post System.

When there is an amendment or alternative proposal to the same proposal, the chair shall determine the order of voting together with the original proposal. If one proposal has been passed, the other proposals shall be deemed rejected and no further voting shall be required.

The vote monitoring and counting personnel for proposal voting shall be designated by the chair, provided that the vote monitoring personnel shall have shareholder status.

Vote counting shall be conducted publicly at the shareholders meeting venue, and after vote counting is completed, the voting results, including the statistical voting rights, shall be announced on site and recorded.

When the Company convenes a shareholders meeting by video conferencing, shareholders participating by video conferencing shall, after the chair calls the meeting to order, vote on various proposals and election proposals through the video conferencing platform, and shall complete voting before the chair announces the end of voting. Any voting after the deadline shall be deemed abstention.

Where a shareholders meeting is convened by video conferencing, votes shall be counted at one time after the chair announces the end of voting, and the voting and election results shall be announced.

When the Company convenes a hybrid shareholders meeting, a shareholder who has registered to attend the shareholders meeting by video conferencing pursuant to Article 4 and intends to attend the physical shareholders meeting in person shall revoke the registration in the same manner as the registration two days before the shareholders meeting. If the revocation is made after the deadline, the shareholder may attend the shareholders meeting only by video conferencing.

A shareholder who has exercised voting rights in writing or electronically without revoking the declaration of intent and participates

in the shareholders meeting by video conferencing may not exercise voting rights on the original proposals, propose amendments to the original proposals, or exercise voting rights on amendments to the original proposals, except for extemporaneous motions.

Article 14

When directors are elected at a shareholders meeting, the election shall be handled in accordance with the relevant election regulations adopted by the Company, and the election results shall be announced on site, including the list of elected directors, the number of voting rights by which they were elected, the list of unelected directors, and the number of voting rights they received.

The ballots for the election referred to in the preceding paragraph shall be sealed and signed by the vote monitoring personnel, properly retained, and kept for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 14-1

Matters resolved at a shareholders meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the chair and distributed to all shareholders within 20 days after the meeting. The meeting minutes may be prepared and distributed electronically. The distribution of the meeting minutes under the preceding paragraph may be made by the Company by announcement on the Market Observation Post System.

The meeting minutes shall accurately record the year, month, day, place, name of the chair, method of resolution, summary of proceedings, and voting results, including the statistical voting rights. If directors are elected, the number of voting rights received by each candidate shall be disclosed. The meeting minutes shall be permanently retained during the existence of the Company.

Where a shareholders meeting is convened by video conferencing, the meeting minutes shall, in addition to the matters required to be recorded under the preceding paragraph, record the start and end time of the shareholders meeting, the method of convening the meeting, the names of the chair and the recorder, and the handling method and handling status in the event that participation through the video conferencing platform or by video conferencing is obstructed due to natural disasters, incidents, or other force majeure events.

When the Company convenes a virtual shareholders meeting, in addition to complying with the preceding paragraph, the meeting minutes shall also state the alternative measures provided to shareholders who have difficulty participating by video conferencing.

Article 15

During the meeting, the chair may announce a recess at an appropriate time. In the event of force majeure, the chair may decide to temporarily suspend the meeting and announce the time for continuation depending on the circumstances.

If the venue scheduled for the shareholders meeting cannot continue to be used before the agenda, including extemporaneous motions, has been completed, the shareholders meeting may resolve to find another venue to continue the meeting.

The shareholders meeting may resolve to postpone or continue the meeting within five days pursuant to Article 182 of the Company Act.

- Article 16 Personnel handling the affairs of the shareholders meeting shall wear identification badges or armbands.
The chair may direct proctors or security personnel to assist in maintaining order at the meeting venue. When proctors or security personnel are present to assist in maintaining order, they shall wear armbands or identification badges bearing the words "Proctor".
The chair may order shareholders to speak within a designated area at the meeting venue. If a shareholder disobeys the chair's order, the chair may stop the shareholder.
If audio amplification equipment is provided at the meeting venue, the chair may stop a shareholder from speaking if the shareholder does not use the equipment provided by the Company.
If a shareholder violates the rules of procedure, disobeys the chair's correction, obstructs the progress of the meeting, and refuses to comply after being stopped, the chair may direct proctors or security personnel to escort the shareholder from the meeting venue.
- Article 17 On the date of the shareholders meeting, the Company shall compile, in the prescribed format, a statistical statement of the number of shares solicited by solicitors, the number of shares represented by proxies, and the number of shares represented by shareholders attending in writing or electronically, and shall clearly display such statement at the meeting venue. Where the shareholders meeting is convened by video conferencing, the Company shall upload the above information to the shareholders meeting video conferencing platform at least 30 minutes before the meeting starts and continue to disclose it until the meeting ends.
When the Company convenes a shareholders meeting by video conferencing, the total number of shares represented by attending shareholders shall be disclosed on the video conferencing platform when the meeting is called to order. If the total number of shares represented by attending shareholders and the number of voting rights are otherwise counted during the meeting, such information shall also be disclosed. If any matter resolved at a shareholders meeting constitutes material information under laws, regulations, or the regulations of the Taiwan Stock Exchange Corporation, the Company shall transmit the content to the Market Observation Post System within the prescribed time limit.
- Article 18 Where a shareholders meeting is convened by video conferencing, after voting is completed, the Company shall immediately disclose the voting results and election results of each proposal on the shareholders meeting video conferencing platform in accordance with regulations, and shall continue to disclose such information for at least 15 minutes after the chair announces adjournment.
- Article 19 When the Company convenes a virtual shareholders meeting, the chair and the meeting minute taker shall be at the same location in Taiwan, and the chair shall announce the address of such location when the meeting is called to order.
- Article 20 Where a shareholders meeting is convened by video conferencing, when calling the meeting to order, the chair shall additionally announce that, except under circumstances where postponement or continuation of the meeting is not required under Paragraph 4, Article 44-20 of the

Regulations Governing the Administration of Shareholder Services of Public Companies, if participation through the video conferencing platform or by video conferencing is obstructed for 30 consecutive minutes or more due to natural disasters, incidents, or other force majeure events before the chair announces adjournment, the date of postponement or continuation of the meeting shall be within five days, and Article 182 of the Company Act shall not apply.

If a meeting is postponed or continued under the preceding paragraph, shareholders who did not register to participate in the original shareholders meeting by video conferencing may not participate in the postponed or continued meeting.

If a meeting is postponed or continued pursuant to Paragraph 1, for shareholders who registered to participate in the original shareholders meeting by video conferencing and completed check-in but do not participate in the postponed or continued meeting, the number of shares represented, voting rights exercised, and election rights exercised by them at the original shareholders meeting shall be included in the total number of shares represented, voting rights, and election rights of shareholders attending the postponed or continued meeting.

When a shareholders meeting is postponed or continued pursuant to Paragraph 1, proposals for which voting and vote counting have been completed and voting results or the list of elected directors have been announced need not be discussed or resolved again.

When the Company convenes a hybrid shareholders meeting and the video conference cannot continue under Paragraph 1, if, after deducting the number of shares represented by shareholders attending by video conferencing, the total number of shares represented by attending shareholders still reaches the statutory quorum for the shareholders meeting, the shareholders meeting shall continue, and no postponement or continuation under Paragraph 1 shall be required.

In the event that the meeting continues under the preceding paragraph, the number of shares represented by shareholders participating in the shareholders meeting by video conferencing shall be included in the total number of shares represented by attending shareholders, provided that such shareholders shall be deemed to have abstained on all proposals at that shareholders meeting.

Where the Company postpones or continues a meeting pursuant to Paragraph 1, it shall handle related preliminary procedures in accordance with the provisions listed in Paragraph 7, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, based on the date of the original shareholders meeting and the provisions of each relevant article.

The Company shall handle the periods specified in the latter part of Article 12 and Paragraph 3, Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Paragraph 2, Article 44-5, Article 44-15, and Paragraph 1, Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, based on the date of the shareholders meeting postponed or continued pursuant to Paragraph 1.

Article 21

When the Company convenes a virtual shareholders meeting, it shall

provide appropriate alternative measures for shareholders who have difficulty attending the shareholders meeting by video conferencing. Except under the circumstances prescribed in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with connection equipment and necessary assistance, and specify the period during which shareholders may apply to the Company and other related matters requiring attention.

Article 22

These Rules shall take effect upon approval by the shareholders meeting. The same shall apply to any amendments.

Appendix 2. Articles of Incorporation(before amendment)

Fu Hua Innovation CO., LTD.

Articles of Incorporation

Approved and Enforced by Shareholders Meeting on June 17, 2025

Chapter 1 General Provisions

- Article 1 The Company shall be incorporated under the Company Act of the Republic of China, and its name shall be Fu Hua Innovation Co., Ltd.
- Article 2 The scope of business of the Corporation shall be as follows:
1. CC01080 Electronic Parts and Components Manufacturing
 2. F113020 Wholesale of Electrical Appliances
 3. F119010 Wholesale of Electronic Materials
 4. F213010 Retail Sale of Electrical Appliances
 5. F219010 Retail Sale of Electronic Materials
 6. F401010 International Trade
 7. IZ99990 Other Industrial and Commercial Services (Integrated Circuit Development)
 8. F601010 Intellectual Property
 9. H701010 Housing and Building Development and Rental
 10. H701020 Industrial Factory Development and Rental
 11. H701040 Specific Area Development
 12. H701050 Investment, Development, and Construction in Public Construction
 13. H701060 New Towns and New Community Development
 14. H701070 Process Zone Expropriation and Urban Land Readjustment Agency
 15. H701080 Urban Renewal Reconstruction
 16. E801010 Building Maintenance and Upholstery
 17. I503010 Landscape and Interior Design
 18. F111090 Wholesale of Building Materials
 19. C901990 Other Non-Metallic Mineral Products Manufacturing (Quartz Bricks, Quartz Plates, Quartz Tubes and Rods)
 20. CB01990 Other Machinery Manufacturing (Diamond Saw Blades for Quartz)
 21. ZZ99999 All business items that are not prohibited or restricted by law, except those subject to special approval.
- Article 3 The Corporation shall have its head office in Hsinchu County, Taiwan, Republic of China, and shall be free, upon approval of the Board of Directors and the competent authority, to set up representative offices and branch offices at various locations within and outside the territory of the Republic of China, wherever and whenever the Corporation deems it necessary or advisable to carry out any or all of its activities.
- Article 4 Public announcements of the Corporation shall be made in accordance with the Company Act, the Securities and Exchange Act, and other relevant laws and regulations of the Republic of China.
- Article 4-1 Due to the need for business or investment, the Company may provide endorsements and guarantees to external parties upon approval by the Board of Directors.

Article 4-2 The Company may, as necessary for its business, become a shareholder with limited liability in other companies. The total amount of reinvestment may not be subject to the limitation on the reinvestment ratio under Article 13 of the Company Act.

Chapter 2 Capital Stock

Article 5 The total capital stock of the Company shall be NT\$10 billion, divided into 1 billion shares at NT\$10 per share. NT\$60 million of the above total capital stock shall be reserved for the issuance of employee stock options. The Board of Directors is authorized to issue the unissued shares in installments.

Article 5-1 Where the Company issues new shares, employee stock options, transfers Company shares repurchased in accordance with laws, or issues restricted shares for employees, the parties entitled to such issuance or transfer may include employees of subsidiaries meeting certain specific requirements. The conditions and distribution methods shall be determined by the Board of Directors.

Article 6 The shares issued by the Company shall be registered shares and shall be issued in accordance with the Company Act and other relevant laws and regulations of the Republic of China. When issuing new shares, the Company may print share certificates in respect of the total number of shares to be issued at that time, or may be exempt from printing share certificates. If the Company prints share certificates, the Company shall comply with the Company Act and other relevant laws and regulations of the Republic of China.

Article 7 Registration of share transfers shall be suspended within 60 days prior to the convening date of a regular shareholders meeting, within 30 days prior to the convening date of a special shareholders meeting, or within five days prior to the record date fixed by the Company for distribution of dividends, bonuses, or other benefits.

Chapter 3 Shareholders Meetings

Article 8 Shareholders meetings of the Company are of two types, namely regular shareholders meetings and special shareholders meetings. Regular shareholders meetings shall be convened once a year by the Board of Directors in accordance with laws within six months after the close of each fiscal year. Special shareholders meetings shall be convened in accordance with the Company Act and relevant laws and regulations of the Republic of China.

Article 9 If a shareholder is unable to attend a shareholders meeting for any reason, the shareholder may issue a proxy form printed by the Company, specifying the scope of authorization, and signed or sealed by the shareholder, to appoint a proxy to attend the meeting. The use of proxies shall be handled in accordance with Article 177 of the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" prescribed by the competent authority under Article 25-1 of the Securities and Exchange Act.

Article 9-1 The Company's shareholders meetings may be convened by video

conference or other methods announced by the central competent authority. Shareholders participating in the meeting by video conference shall be deemed to have attended the meeting in person.

Article 10 Each shareholder of the Company shall be entitled to one voting right for each share held, except for shares without voting rights under Article 179 of the Company Act. Voting rights may be exercised in writing or electronically. Shares held by the Company itself in accordance with laws shall have no voting rights.

Article 11 Unless otherwise provided by relevant laws and regulations, a resolution of a shareholders meeting shall be adopted by the attendance, in person or by proxy, of shareholders representing a majority of the total issued shares, and by the approval of a majority of the voting rights represented by the shareholders present.

Article 11-1 Resolutions adopted at a shareholders meeting shall be recorded in the meeting minutes and handled in accordance with Article 183 of the Company Act.

Chapter 4 Directors and Audit Committee

Article 12 The Company shall have 9 to 13 directors. The number of directors is authorized to be determined by the Board of Directors. Directors shall serve a term of three years and may be re-elected. The election of directors shall adopt the candidate nomination system under Article 192-1 of the Company Act. The method for accepting nominations of director candidates, announcements, and other related matters shall be handled in accordance with the relevant provisions of the Company Act, the Securities and Exchange Act, and other applicable laws and regulations. The total number of shares of the Company's registered stock held by all directors shall be determined in accordance with the standards prescribed in the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies" promulgated by the Securities and Futures Bureau of the Financial Supervisory Commission, Executive Yuan. The Company may purchase liability insurance for directors with respect to the compensation liability they are required by law to bear within the scope of their business execution during their term of office.

Article 12-1 Pursuant to the relevant provisions of the Securities and Exchange Act, among the number of directors referred to in the preceding article, the number of independent directors shall not be less than three and shall not be less than one-fifth of the total number of directors. The professional qualifications, shareholding, restrictions on concurrent positions, nomination and election methods, and other matters to be complied with for independent directors shall be handled in accordance with the relevant provisions of the securities competent authority.

Article 12-2 The Board of Directors of the Company shall establish a Remuneration Committee in accordance with laws. The responsibilities, organizational rules, exercise of authority, and other matters to be complied with by the Committee shall be handled in accordance with the relevant provisions of the securities competent authority and the Company.

Article 12-3 The Company shall establish an Audit Committee in accordance with

laws, which shall be composed of all independent directors. The related organizational rules shall be adopted by resolution of the Board of Directors. The exercise of its authority and other matters to be complied with shall be handled in accordance with relevant laws and regulations and the Company's rules.

- Article 13 The Board of Directors shall be organized by the directors. With the attendance of at least two-thirds of all directors and the approval of a majority of the directors present, the directors shall elect from among themselves one Chairman and one Vice Chairman. The Chairman shall represent the Company externally.
- Article 14 If the Chairman is on leave or unable to exercise his or her duties for any reason, the proxy shall be appointed in accordance with Article 208 of the Company Act. When a meeting of the Board of Directors is convened, directors shall attend in person. If a director is on leave or unable to attend for any reason, the director may appoint another director to attend as proxy.
- Article 14-1 The convening of meetings of the Board of Directors shall be handled in accordance with Article 204 of the Company Act. In the event of an emergency, the meeting may be convened by fax or email in lieu of written notice.
- Article 15 The remuneration of directors of the Company, regardless of whether the Company operates at a profit or loss, is authorized to be determined by the Board of Directors based on their participation in the Company's operations and the value of their contributions, with reference to the usual standards of the industry.

Chapter 5 Managerial Officers

- Article 16 The Company may have one President and several Vice Presidents and managers. Their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

- Article 17 At the close of each fiscal year, the Board of Directors shall prepare the following reports and statements, and submit them to the regular shareholders meeting for acknowledgment in accordance with laws: (1) business report, (2) financial statements, and (3) proposal for earnings distribution or loss offset.
- Article 18 Where the Company makes a profit for the year, it shall appropriate 0.1% to 5% as employee remuneration and no more than 2% as directors' remuneration. However, if the Company still has accumulated losses, an amount sufficient to offset the losses shall first be reserved. Of the amount of employee remuneration referred to in the preceding paragraph, no less than 25% shall be appropriated for remuneration to non-managerial employees. Employee remuneration may be distributed in the form of shares or cash, and the recipients may include employees of subsidiaries meeting certain specific requirements. Directors' remuneration may only be distributed in cash. Proposals for the distribution of employee remuneration and directors' remuneration shall be approved by resolution of the Board of Directors and reported to the shareholders meeting.

Article 18-1 Where the Company has no earnings, it may not distribute dividends or bonuses.

If the Company has earnings in its annual final accounts, the "distributable earnings" shall be calculated in the following order. After retaining a portion as necessary in view of business conditions and funding needs, the Board of Directors shall prepare an earnings distribution proposal and submit it to the shareholders meeting for distribution:

- (I) Payment of taxes.
- (II) Offset accumulated losses.
- (III) Appropriation of legal reserve.
- (IV) Appropriation or reversal of special reserve in accordance with laws.
- (V) Together with accumulated unappropriated earnings at the beginning of the period and the "adjustment amount of unappropriated earnings for the current year".

Where all or part of the dividends and bonuses are distributed in cash, the Board of Directors is authorized to approve such distribution with the attendance of at least two-thirds of all directors and the approval of a majority of the directors present, and report it to the shareholders meeting. The requirement under the preceding paragraph that the distribution be resolved by the shareholders meeting shall not apply. The Company's dividend policy shall be determined based on the Company's operating conditions, funding needs, and changes in the overall internal and external environment, while taking into account shareholders' interests. The Company may distribute all or part of its earnings. Earnings may be distributed in the form of cash dividends or stock dividends. The amount of dividends to be distributed shall be maintained within a range of 20% to 100% of the distributable earnings for the year, provided that cash dividends shall account for no less than 10% of total dividends.

Chapter 7 Supplementary Provisions

Article 19 Matters not provided for in these Articles of Incorporation shall be handled in accordance with the Company Act.

Article 20 These Articles of Incorporation were established on October 20, 1997.
The 1st amendment was made on May 18, 1998.
The 2nd amendment was made on July 15, 1998.
The 3rd amendment was made on March 6, 2000.
The 4th amendment was made on November 10, 2000.
The 5th amendment was made on June 15, 2001.
The 6th amendment was made on April 15, 2002.
The 7th amendment was made on June 15, 2004.
The 8th amendment was made on June 19, 2006.
The 9th amendment was made on June 28, 2007.
The 10th amendment was made on June 19, 2008.
The 11th amendment was made on June 19, 2009.
The 12th amendment was made on May 28, 2010.
The 13th amendment was made on November 10, 2010.
The 14th amendment was made on June 28, 2011.

The 15th amendment was made on May 16, 2012.
The 16th amendment was made on May 20, 2014.
The 17th amendment was made on June 24, 2015.
The 18th amendment was made on June 15, 2016.
The 19th amendment was made on June 13, 2017.
The 20th amendment was made on June 8, 2018.
The 21st amendment was made on June 12, 2019.
The 22nd amendment was made on June 8, 2022.
The 23rd amendment was made on June 19, 2023.
The 24th amendment was made on June 12, 2024.
The 25th amendment was made on June 17, 2025.

Appendix 3. Current Shareholding of All Directors

Fu Hua Innovation CO., LTD.

Current Shareholding of All Directors

- I. The Company has issued 480,555,051 ordinary shares as of April 25, 2026.
- II. In accordance with Article 26 of the Securities and Exchange Act and Subparagraph 4, Paragraph 1 and Paragraph 2, Article 2 of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies:
The minimum shareholding required for all directors of the Company is 16,000,000shares.
- III. As of the book closure date of this Annual Shareholders' Meeting (April 25, 2026), the number of shares held by individual directors and all directors as recorded in the shareholders' register is as follows:

Title	Name	Date Elected	Number of Shares Recorded in the Shareholders' Register	Shareholding Percentage
Chairman	Tso Jung Investment Co., Ltd. Representative: Hsi-Kun Wu	2024.06.12	49,695,145	10.34%
Director	Chia-Chi Kuo	2024.06.12	199,035	0.04%
Director	Cheng-Yung Lin	2024.06.12	210,093	0.04%
Director	Chih-Cheng Hung	2024.06.12	175,500	0.04%
Director	Wu-Kuo Chou	2024.06.12	255,528	0.05%
Director	Chao-Shu Chen	2024.06.12	328,452	0.07%
Independent Director	Yong-Jen Tsao	2024.06.12	0	0.00%
Independent Director	Ming-Hai Lee	2024.06.12	0	0.00%
Independent Director	Yao-Jia Wen	2024.06.12	0	0.00%
Total Shares Held by All Directors (Excluding Independent Directors)			50,863,753	10.58%

Appendix 4. Progress of Shareholders' Proposals

Explanatory Note on Progress of Shareholders' Proposals:

In accordance with Article 172-1 of the Company Act, shareholders holding 1% or more of the total number of issued shares may submit a proposal to the Company for discussion at the Annual Shareholders' Meeting, provided that only one proposal may be submitted and the proposal shall be limited to 300 words.

The Company announced on the Market Observation Post System the shareholders' proposal right for this Annual Shareholders' Meeting, and the period for accepting proposals was from April 17, 2026 to April 27, 2026. Since the Company did not receive any proposals from shareholders during the said period, no proposal will be discussed at the 2026 Annual Shareholders' Meeting.