

Stock code: 9955



**佳龍科技工程股份有限公司**  
**SUPER DRAGON TECHNOLOGY CO., LTD.**

**The 2025 Regular Shareholders’  
Meeting  
Meeting Handbook**

Form of meeting: Physical Shareholders’ Meeting

Date of Meeting: 9:00 a.m., Thursday, June 19, 2025

Address of meeting: No.323, Huanke Rd., Guanyin Dist., Taoyuan City

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**Super Dragon Technology Co., Ltd.**  
**Meeting Procedures of The 2025 Regular**  
**Shareholders' Meeting**

I. Call the Meeting to Order

II. Chairman's opening remarks

III. Report Items

IV. Ratifications

V. Discussions

VI. Elections

VII. Other Proposals

VIII. Extraordinary Motions

IX. Adjournment

# **Super Dragon Technology Co., Ltd.**

## **Agenda of the 2025 regular shareholders’ meeting**

**I. Time:** 9:00 a.m., Thursday, June 19, 2025

**II. Address:** No.323, Huanke Rd., Guanyin Dist., Taoyuan City

**III. Form of meeting:** Physical Shareholders’ Meeting

**IV. Call the Meeting to Order**

**V. Chairman’s opening remarks**

**VI. Report Items**

(I) Proposal of the 2024 Business Report.

(II) Proposal of the Audit Committee’s Review Report on the 2024 financial statements.

(III) Proposal of Report on Accumulated Losses Reaching One-Half of Paid-in Capital.

(IV) Implementation of the Company's business plan

(V) 2024 Report on Remuneration to Directors

**VII. Ratifications**

(I) Ratification of 2024 business report and financial statements

(II) Ratification of 2024 deficit compensation proposal

**VIII. Discussions:**

(I) The amendment to the “Articles of Incorporation” of the Company.

**IX. Elections:**

(I) Proposal for re-election of directors (including independent directors)

**X. Other Proposals:**

(I) Proposal on removal of non-compete restrictions for new directors and their representatives.

**XI. Extraordinary Motions**

**XII. Adjournment**

## [Report Items]

Proposal 1 (Proposed by Board of Directors)

Cause: Proposal of 2024 Business Report is hereby submitted for your review.

Description: Please refer to Attachment 1 (page 10) of this handbook for the Company's 2024 Business Report.

Proposal 2 (Proposed by the Board of Directors)

Cause: The Audit Committee's Review Report on the 2024 financial statements is submitted for your review.

Description: Please refer to Attachment 2 (page 17) of this handbook for the Audit Committee's Review Report.

Proposal 3 (Proposed by the Board of Directors)

Cause: Accumulated Losses Reaching One-Half of Paid-in Capital is hereby submitted for your review.

Description: As of December 31, 2024, the Company's accumulated losses totaled NT\$824,327,868, which exceeded half of the paid-in capital of NT\$1,045,137,290. The accumulated losses were reported to the shareholders' meeting in accordance with Article 211 of the Company Act.

Proposal 4 (Proposed by the Board of Directors)

Cause: Implementation of the Company's business plan

Description: For the Company's implementation of the business plan, please refer to Attachment 3 (page 18) of this Handbook.

Proposal 5 (Proposed by the Board of Directors)

Cause: 2024 Report on Remuneration to Directors

Please refer to Attachment 4 (page 19) for the remuneration received by directors in 2024.

## **[Ratifications]**

Proposal 1 (Proposed by Board of Directors)

Cause: The 2024 Business Report and financial statements are submitted for ratification.

Description: I. The 2024 Consolidated Financial Statements and Parent Company Only Financial Statements were approved by the Board of Directors. The Consolidated Financial Statements and Parent Company Only Financial Statements were audited by Ernst & Young Firm, and then submitted to the Audit Committee for review, and an audit report has been issued on the record.

II. Please refer to Attachment 1 (page 10-16) of the manual and Attachment 5 (page 21-36) for Tables of Final Accounts.

Resolution:

Proposal 2 (Proposed by the Board of Directors)

Cause: 2024 Deficit Compensation Proposal is hereby submitted for ratifications.

Description: I. The accumulated losses at the beginning of 2024 totaled NT\$661,102,470, plus the net losses after tax of the year of NT\$163,225,398. The total accumulated losses to be made up for at the end of the period is NT\$824,327,868.

II. Please refer to the Attachment 6 (page 37) for the 2024 Deficit Compensation Statement.

III. There were still deficits to be covered in 2024, so the shareholders' dividends had not yet issued.

Resolution:

## **[Discussions]**

Proposal 1 (Proposed by Board of Directors)

Cause: Proposal to amend the “Articles of Incorporation,” please discuss.

Description: I. In accordance with the amendment to Paragraph 6, Article 14 of the Securities and Exchange Act and the Company's business needs, the Company intends to amend the “Articles of Incorporation”.

- II. Please refer to the Attachment 7 of the handbook (page 38-40) for the comparison table of provisions before and after amendments.

Resolution:

## **[Elections]**

(Proposed by the Board of Directors)

Cause: The election of board members (including independent directors).

Description: I. The term of office for the 10th term of directors (including independent directors) will expire three years from the date of June 13, 2025. Pursuant to Article 195 of the Company Act and Article 19 of the Company's Articles of Incorporation, the election is intended to be held during the general shareholders' meeting on June 19, 2025.

II. The newly elected directors (including independent directors) shall take office upon the conclusion of the election and have tenure from June 19, 2025 to June 18, 2028 for a term of three years.

III. The term of office of the current term of directors will expire, and an election will be held to fill the vacancies. Pursuant to Article 195 of the Company Act, the term of office of the current term of directors may be extended until the election of new directors is complete.

IV. For the election of eight directors (including four independent directors) at the general shareholders' meeting, the Company adopted the candidate nomination system. The list of director (including independent director) candidates was approved by the Board of Directors on May 8, 2025, and the shareholders shall elect the directors from among the nominees listed in the roster of director candidates. For educational background, experience and other relevant information, please refer to Attachment 8 (page 41-44) of this Handbook.

Voting Results:

## [Other proposals]

(Proposed by the Board of Directors)

Cause: Removal of non-competition restriction on new directors and their representatives.

Explanation: I. According to Article 209 of the Company Act, directors who act on their own behalf or others within the company's business scope shall explain the important content of their actions to and obtain permission from the shareholders' meeting.

II. To meet business requirements, the Company's directors, corporate directors, and their deputies may engage in businesses on their own behalf or the behalf of others within the scope of the Company's businesses and the restrictions in Article 209 of the Company Act shall not apply. The Company therefore requests the approval of the shareholders' meeting to remove the non-compete clause for directors, corporate directors, and their representatives.

III. Permitted duration of competitive businesses: Term of the 11th Board of Directors.

IV. The list of positions in other companies within the scope of the Company's business held by independent director candidates of the 2025 shareholders' meeting is as follows:

| Name of director | Name of company/institution in which the candidate concurrently serves | Title of concurrent service   |
|------------------|--|---|
| Chieh-Hsin Wu    | Chang Pwu Industrial CO., LTD.   | Director  |
|                  | Ron Pwu Applied Materials Technology Co., Ltd.                         | Chairman  |
|                  | Super Dragon Environmental Protection (Suzhou) Co., Ltd.               | Director/President  |
|                  | Chyang Sheng Texing Co., Ltd.  | Independent Director/Audit Committee Member/Remuneration Committee Member |
| Yao-Hsun Wu      | Chang Pwu Industrial Co., Ltd.   | Chairman  |
|                  | Super Dragon Environmental Protection (Suzhou) Co., Ltd.               | Chairman  |
|                  | Ron Pwu Applied Materials Technology Co., Ltd.                         | Director  |
| Kang-Chi Chou    | Chang Pwu Industrial Co., Ltd.   | Director  |
|                  | BaaS Innovation CO., LTD.  | Chairman  |
|                  | C.C.P. Contact Probes Co., Ltd.  | Independent Director/Audit Committee Member/Remuneration Committee Member |
|                  | Radium Life Tech Co., Ltd.   | Independent Director/Audit Committee Member/Remuneration Committee Member |
|                  | APEX Wind Power Equipment Manufacturing CO., LTD.                      | Independent Director/Audit Committee Member/Remuneration Committee Member |
|                  | ATrack Technology Inc.   | Corporate Representative Director   |
|                  | TSH Biopharm Corporation Limited                                       | Corporate Representative Director   |
| Chia-Nan Hsu     | SHINE ENERGY CO., LTD.   | Chairman  |
|                  | Shin I Energy Co., Ltd.  | Chairman  |
|                  | Shin Er Energy Co., Ltd.   | Chairman  |
|                  | Shin San Energy, Ltd.  | Chairman  |

| Name of director     | Name of company/institution in which the candidate concurrently serves | Title of concurrent service |
|----------------------|--|-----------------------------|
|                      | Quan Ying Optoelectronics Co., Ltd.                                    | Chairman                    |
|                      | Zhong Shin Energy Co., Ltd.  | Chairman                    |
|                      | Shin Wang Energy Co., Ltd.   | Chairman                    |
|                      | Shin Xi Energy Co., Ltd.   | Chairman                    |
|                      | Shin Le Energy Co., Ltd.   | Chairman                    |
|                      | Shin An Energy Co., Ltd.   | Chairman                    |
|                      | Zhicheng Investment Co., Ltd.  | Chairman                    |
|                      | Shin Ping Development Co., Ltd.  | Chairman                    |
|                      | SHINWU GLOBAL CO., LTD.  | Director                    |
|                      | Tenyu Energy Technology Co., Ltd.                                      | Director                    |
| Ya-Husan Wang        | TAIWAN SMART CARD CO.  | Chairman                    |
|                      | Videosoft Global Co., Ltd.   | Chairman                    |
|                      | Julianne Fine Art Ltd.   | Chairman                    |
|                      | Chengtai Electronics (Wujiang) Co., Ltd.                               | Chairman cum President      |
|                      | Lung Hwa Electronics Co., Ltd.   | Director and President      |
|                      | Trican Biotechnology Co., Ltd.   | Director and President      |
|                      | DEXIN Corporation  | Director                    |
|                      | Emma Vehicle Parts Co., Ltd.   | Director                    |
|                      | Forward Electronics Co., Ltd.  | Director                    |
|                      | Fuhua Intelligent Technology Co., Ltd.                                 | Director                    |
| Clover Hi-Tech Corp. | Supervisor   |                             |
| Tse-Hsiang Ting      | Independent Director of Tayih Kenmos Auto Parts Co., Ltd.              | Independent Director        |

Resolution:

**[Extraordinary Motions]**

**[Adjournment]**

## [Attachment 1]

### The 2024 Business Report.

Dear shareholders:

Looking back on the year 2024, the rapid global development of artificial intelligence (AI) has driven the robust growth of Taiwan's electronics and semiconductor industries. At the same time, with the growing emphasis on net-zero carbon emissions and the upcoming implementation of related carbon taxes (or fees), enterprises have become increasingly attentive to the treatment of industrial waste generated during their manufacturing processes. As a member of the waste recycling, treatment, and circular economy industries, our company continues to uphold the core principles of "responsible and proper treatment" and "recycling and reuse of waste," turning waste into valuable resources. We are committed to supporting key clients and their respective industries in achieving their net-zero transformation goals. Despite the high uncertainties in the global political and economic landscape, precious metal prices, and overall economic outlook, SDTI team will remain steadfast in our roles and face internal and external challenges with unwavering dedication.

The Company's 2024 operating results and future expectations are described respectively as follow:

#### I. 2024 operating results

##### (I) Business plan implementation results and financial revenue and expenditure, profitability:

The consolidated operating revenue in 2024 increased by 4.9% compared to 2023. In addition to the impact of higher precious metal prices, the active clearance and sale of scrap metals also contributed to the growth of non-precious metal revenue. However, gross profit decreased by NTD 37,970 thousand compared to 2023, mainly due to the higher costs associated with de-stocking long-standing inventories and the increase in pre-transformation expenses. As a result, the operating net loss increased by NTD 60,428 thousand compared to 2023. Furthermore, impairment losses recognized from consolidated subsidiaries and equity investments led to an increase in pre-tax (and post-tax) net loss by NTD 81,486 thousand compared to 2023. The relevant consolidated and parent company financial statement figures are summarized as follows:

Unit: NT\$ / Thousand

| Consolidated Financial Report Items | 2024      | 2023      |
|-------------------------------------|-----------|-----------|
| Operating revenue                   | 1,195,465 | 1,140,082 |
| Gross profit (loss)                 | 1,587     | 39,557    |
| Operating (loss)                    | (134,670) | (74,242)  |
| Net profit (loss) before tax        | (163,225) | (81,739)  |
| Net profit (loss) after tax         | (163,225) | (81,739)  |
| Earnings (losses) per share (NTD)   | (1.58)    | (0.79)    |

Unit: NT\$ / Thousand

| Standalone Financial Report Items | 2024      | 2023      |
|-----------------------------------|-----------|-----------|
| Operating revenue                 | 1,184,046 | 1,118,686 |
| Gross profit (loss)               | 5,200     | 36,220    |
| Operating (loss)                  | (106,331) | (57,598)  |
| Net profit (loss) before tax      | (163,225) | (81,739)  |
| Net profit (loss) after tax       | (163,225) | (81,739)  |
| Earnings (losses) per share (NTD) | (1.58)    | (0.79)    |

(II) Implementation of budget

The Company had no financial forecasting in 2024.

(III) Research and development

The core value of the Company has long been a circular economy. This is why the Company has continued to develop new waste recycling technologies and diversified applications of recycled materials in the past. Under the global mega trend of net zero, more emphasis is placed on the establishment of a recycling process with low energy consumption and low carbon emission, and the use of chemicals and water during the recycling process can be reduced, to achieve the goal of sustainable development in a more environmentally friendly manner. In response to the growing demand in high-tech industries for high purity metals and to enhance the Company's competitiveness in the supply chain of semiconductor, optoelectronics, 5G communication, and third-generation semiconductors. The R&D goals of the current year focus on the following:

1. Research and development of green potassium gold cyanide (GPGC) production process and products

The industrial potassium gold cyanide produced by the Company is produced in an automated process and has the characteristics of high purity, low impurities and high quality, to meet the needs of customers for 5N potassium gold cyanide. To reduce energy consumption and carbon emissions, apart from using green power as the energy source for production equipment, the Company has also established partnerships with customers to develop valuable metals recovered from industrial waste of customers as raw materials, such as: Waste/waste solution/waste, information and communication electronic waste, and the establishment of the upstream and downstream recycling and reuse model for the metal and salt industry.

2. Enhance the research and development of waste recycling technologies:

We continue to invest in purification technologies and add new recyclable items to develop “urban mines”.

3. Introduction of advanced waste liquid processing technologies:

The goal is to introduce the corresponding liquid waste treatment technology based on the “liquid waste resource recycling and reuse system” to effectively reduce the NO<sub>x</sub> in the liquid waste, and develop the recycling of reusable resources such as ammonia, copper, and nickel to effectively reduce and reuse liquid waste.

4. Cooperation and development of environmentally friendly functional material technology, including CLGM:

Through industry-academia cooperation, waste PCB fiber powder, waste furnace slag from steel mills, and other electronic wastes are mixed to create low-carbon and renewable functional materials. Thus, environmental risks are transformed into resource utilization opportunities. Waste recycling not only solves the problem of the end-of-pipe treatment of the resource recycling industry, but also has the possibility of diversified applications. The products currently developed include green building materials (such as tiles, floor tiles, composite materials, 3D printing devices) and low-carbon building materials (such as formula powder), which can be used in parking lots, landscaping, etc.

5. Enhancement of high purity precious metal refining technology and development of film materials:

Through innovative refining and purifying technology, we ensure that the gold purity reaches 5N (99.999%) or above, before it is converted into the high-end application materials required by customers and meeting the needs of semiconductor and high-end electronic component manufacturing.

6. Development of 5N pure technology:

In order to enhance the competitiveness of Super Dragon Technology and meet the needs of the third semiconductor market, and to realize the true green circular economy model, the Company has invested in the development and construction of the 5N metal raw material production line, and developed 5N metal slug/foil raw material conversion to provide third category semiconductor customers with a one-stop service advantage for the circular economy business model.

7. Circular economy and resource regeneration technology:

Through innovative recycling technology, use chemical stripping or physical sandblasting to remove the multilayer film precious metal coating on the work pieces with precision cleaning technology; and refine and purify production lines to improve the recycling rate of precious metals and improve conversion into high purity precious metal products for customers to help customers build a full circular economy system for precious metals.

8. Development of high-precision cleaning technology for aerospace parts:

Thanks to the cooperation model of business strategies, Super Dragon Technology has entered the high-precision cleaning field in the aerospace parts and components industry. It has passed the certification of the AS9100 aerospace quality system. Since aerospace parts and components usually have high-precision, high-reliability and high-safety requirements, they are extremely important in the aviation and aerospace industry. Super Dragon Technology has introduced the relevant cleaning technology in through strategic market cooperation to integrate all-round technology.

## II. Summary of operating plan for 2024

### (I) Business guideline

The rapid changes of high-tech products have made waste disposal increasingly difficult. Super Dragon Technology will continue to uphold its persistence in improving technology, and will properly recover and process various wastes. At the same time, the main focus of the Company's waste disposal is “from cradle to cradle” recycling and reuse, and we will extend our complete waste disposal solutions. The main business policy of 2025 is as follows:

1. Strengthen project-based organization, the cultivation of highly competent talents and teams, and the efficiency of organizational operations.
2. Expand the recycling industry and customer base of mixed hardware and waste information, turn waste into treasure, create revenue for the Company, and contribute to carbon reduction.

3. The Company actively promotes the circular economy model of high purity metals, including high purity work cleaning, recycling and purification of valuable metal waste, and manufacturing of environmentally friendly high-end gold application materials (tantalum/slug).
4. Wastewater treatment has turned from an expense to a profit, and the goal is to provide high-efficiency and environmentally friendly recycling treatment services to customers with the “liquid waste resource recycling and reuse system”.
5. Work together with technical partners to establish a solid waste disposal system, expand the application of solid waste.
6. Continue to accelerate the deployment of energy conservation, energy storage, and energy generation businesses to create an engine of growth for green energy in the circular economy and technological developments.
7. Work with strategic partners to actively develop diversified applications of new environmentally friendly functional materials of CLGM, and complete relevant certifications and patent layouts as the basis for subsequent orders.
8. Re-organize the bank's credit facilities; adjust and optimize the existing financial structure; actively increase and accelerate the inventory reduction; create positive cash flow and reduce financial burden.
9. Continue to focus on ESG and the circular economy and continue to develop new eco-friendly technologies, new energy, new partnerships, and new business models. Concentrate, deepen, and transform operations based on the framework of four major production lines, four major platforms, and one center.

## (II) Sales Volume Forecast and Basis

Zero-carbon sustainability has become the current trend. Customers have also shifted from cost-oriented treatment of various wastes to low energy consumption, low carbon emissions, and proper disposal. This is also the principle that the Company continues to adhere to, and pursue sustainable development together with our partners and customers. In 2025, still based on the core of circular economy and under the development scope of four main production lines, four main platforms and one center, the Company will deepen the operational focus and transformation. In terms of revenue, it is expected that due to continuous passing of the certification by new customers, the sales of valuable metals recovered will continue to be transformed into the processing model of valuable metal application materials, which will reduce the amount of valuable metal sales. However, in terms of non-valuable metal sales, it is expected that the growth will be accelerated due to

the elimination of electronic waste. In total, is expected that the revenue will still increase compared to the previous year. At the same time, the gross profit of non-valuable metal sales is higher, and the Company will continue to challenge the single quarter to turn a loss into a profit in this year.

### (III) Important Production and Sale Policies

1. Enhance the analysis and detection capacity, implement cost control, and quality management to provide customers with satisfying services.
2. The liquid waste treatment is processed from the inside out and gradually; the external processing capacity is increased by working with external partners.
3. Form alliances with strategic partners to increase the number of solid waste items for treatment and shorten the recycling cycle of precious metals.
4. Develop the application of recycled products, turn waste into treasure, turn waste into treasure, the “scrapes” into “raw materials,” and realize the circular economy model from the cradle to the cradle.
5. Transform the professional roles for eco-friendly gold salt production and OEM and expand the production capacity utilization rate to increase the value of products.
6. Introduce the CLGM functional green materials into mass production, and invest in green energy projects such as solar power generation, energy storage, and charging piles. Build a self-owned Eco-Park demonstration site, which can eliminate the existing PCB fiber powder inventory, and also open up the external PCB waste material treatment order processing bottleneck, to activate the company's operation momentum.
7. Accelerate the certification process with semiconductor industry customers, establish a full circular economy model for supplying eco-friendly, high-end gold materials, and position Super Dragon Technology as an indispensable member of the semiconductor industry's application materials supply chain.

### III. Impacts of External Competitive Environment, Legal Environment and Overall Operating Environment on Company's Future Development Strategy

Global awareness of environmental protection has increased and environmental and net-zero issues have become important topics of discussion. Government regulations on environmental protection have become increasingly stringent as they strengthen enforcement. Due to the recent international development trends that emphasize the importance of sustainability, relevant laws and regulations and institutional amendments will become more conducive to the development of the environmental protection industry.

The Company's head office and Plant 3 are located in the Environmental Science & Technology Park. Our corporate mission is to become "a service company needed by the society" and our goal is to recycle and reuse resources for turning the waste into treasure. We continue to improve waste processing technologies and capabilities for application of precious metals. We invest in equipment to expand operations, help companies implement environmental governance, and build a society with a sustainable cycle of resources.

The Company also implements the circular economy in different ways by actively participating in the transformation of Taiwan's green economy and joint promotion of sustainable development. We set up solar PV equipment in areas of the Company that can be effectively used and we will also install grid-connected energy storage equipment to support Taipower's electricity ancillary service, join Taipower's Energy Trading Platform, and work with the government to develop renewable energy.

The Company will continue to work on improving technologies and increasing the scale of production to maximize returns for all shareholders of the Company. We hereby express our gratitude to shareholders for your long-term support and encouragement.

Super Dragon Technology Co., Ltd.



Chairman: Chieh-Hsin Wu



**[Attachment 2]**

## **Super Dragon Technology Co., Ltd.**

### **Audit Committee's Review Report**

The Board of Directors has prepared the 2024 Business Report, financial statements, and the proposal for making up for losses, among which the financial statements were audited by Ernst & Young Accounting Firm, by whom an audit report was issued. We have reviewed the above business report, financial statements, and the proposal for making up for losses, to which we have found no misstatement, and we hereby issue a review report as presented above in accordance with related regulations in the Securities and Exchange Act and the Company Act. Please proceed to review it.

Super Dragon Technology Co., Ltd.

Convener of the Audit Committee:



Shih-Chun Ho

March 11, 2025

**[Attachment 3]**

**Super Dragon Technology Co., Ltd.  
Implementation of Company's business plan**

|                                   | 2024 actual number | 2024 estimates | Difference |          | Reasons for differences of more than 20%  |
|-----------------------------------|--------------------|----------------|------------|----------|---|
| Net operating revenue             | 1,195,465          | 1,227,192      | (31,727)   | (2.6%)   |   |
| Operating cost                    | (1,193,878)        | (1,188,020)    | (5,859)    | 0.5%     |   |
| Gross profit (loss)               | 1,587              | 39,172         | (37,586)   | (95.9%)  | The decrease in the amount of long-term and low-quality waste materials in 2025 Q4 was mainly due to the disposal of obsolete materials.                      |
| Operating expense                 | 136,257            | 119,187        | 17,069     | 14.3%    |   |
| Sales expense                     | 4,497              | 4,583          | (85)       | (1.9%)   |   |
| Administrative expenses           | 121,987            | 108,788        | 13,200     | 12.1%    |   |
| Research and development expenses | 9,772              | 5,816          | 3,956      | 68.0%    | The main reason for the increase is that the Company has increased the amount of analysis and testing and established high-end gold manufacturing technology. |
| Operating income (loss)           | (134,670)          | (80,015)       | (54,655)   | 68.3%    |   |
| Non-operating income and expenses | (28,555)           | (227)          | (28,328)   | (200.0%) | The difference is mainly due to the increase in the recognized impairment of the reinvestment and the impairment of the PP&E of the subsidiaries.             |
| Non-operating income              | 5,284              | 32,498         | (27,214)   | (83.7%)  |   |
| Non-operating expenses            | (33,839)           | (32,725)       | (1,114)    | 3.4%     |   |
| Net profit (loss) before tax      | (163,225)          | (80,242)       | (82,983)   | 103.4%   |   |
| Income tax expense                | 0                  | 0              | 0          | 0.0%     |   |
| Net income (loss) for this period | (163,225)          | (80,242)       | (82,983)   | 103.4%   |   |

[Attachment 4]

2024 Report on Remuneration to Directors

| Title                | Name  | Remuneration of directors |   |                           |   |  |   |                                 |   | Total of four items of A, B, C and D as a percentage of net income after tax |   | Remuneration received for serving as an employee concurrently |   |                           |   |  |              |             |              | Total of seven items of A+B+C+D+E+F+G as a percentage of net income after tax |   | Whether compensation from investees other than subsidiaries is received |
|----------------------|---|---------------------------|---|---------------------------|---|--|---|---------------------------------|---|--|---|---|---|---------------------------|---|--|--------------|-------------|--------------|---|---|---|
|                      |   | Remuneration (A)          |   | Severance and pension (B) |   | Remuneration to directors (C) (Note 1) |   | Business execution expenses (D) |   |  |   | Salary, bonus and special allowance (E)                       |   | Severance and pension (F) |   | Remuneration of employees (G) (Note 1) |              |             |              |   |   |   |
|                      |   | The Company               | All companies in the financial statements | The Company               | All companies in the financial statements | The Company                            | All companies in the financial statements | The Company                     | All companies in the financial statements | The Company  | All companies in the financial statements | The Company   | All companies in the financial statements | The Company               | All companies in the financial statements | Cash amount                            | Stock amount | Cash amount | Stock amount | The Company   | All companies in the financial statements |   |
| Chairman             | Chieh-Hsin Wu   | 240                       | 240                                       | -                         | -   | -                                      | -   | 24                              | 24  | -0.16  | -0.16                                     | 6,203   | 6,203                                     | -                         | -   | -                                      | -            | -           | -            | -3.96   | -3.96                                     | -   |
| Director             | Yao-Hsun Wu   | 240                       | 240                                       | -                         | -   | -                                      | -   | 24                              | 24  | -0.16  | -0.16                                     | 6,500   | 6,500                                     | -                         | -   | -                                      | -            | -           | -            | -4.14   | -4.14                                     | -   |
| Director             | Enormous Vastness Investment Company Limited<br>Representative: Kang-Chi Chou | 240                       | 240                                       | -                         | -   | -                                      | -   | 24                              | 24  | -0.16  | -0.16                                     | -   | -   | -                         | -   | -                                      | -            | -           | -            | -0.16   | -0.16                                     | -   |
| Director             | Fukang Investment Co., Ltd.<br>Representative: Chia-Nan Hsu                   | 240                       | 240                                       | -                         | -   | -                                      | -   | 24                              | 24  | -0.16  | -0.16                                     | -   | -   | -                         | -   | -                                      | -            | -           | -            | -0.16   | -0.16                                     | -   |
| Independent director | Shih-Chun Ho  | 420                       | 420                                       | -                         | -   | -                                      | -   | 72                              | 72  | -0.30  | -0.30                                     | -   | -   | -                         | -   | -                                      | -            | -           | -            | -0.30   | -0.30                                     | -   |
| Independent director | Cheng-Che Tsai  | 420                       | 420                                       | -                         | -   | -                                      | -   | 42                              | 42  | -0.28  | -0.28                                     | -   | -   | -                         | -   | -                                      | -            | -           | -            | -0.28   | -0.28                                     | -   |
| Independent director | Chih-Fang Wang  | 360                       | 360                                       | -                         | -   | -                                      | -   | 54                              | 54  | -0.25  | -0.25                                     | -   | -   | -                         | -   | -                                      | -            | -           | -            | -0.25   | -0.25                                     | -   |

|                      |               |     |     |   |   |   |   |    |    |       |       |   |   |   |   |   |   |   |   |       |       |   |
|----------------------|---------------|-----|-----|---|---|---|---|----|----|-------|-------|---|---|---|---|---|---|---|---|-------|-------|---|
| Independent director | Ya-Hsuan Wang | 360 | 360 | - | - | - | - | 54 | 54 | -0.25 | -0.25 | - | - | - | - | - | - | - | - | -0.25 | -0.25 | - |
|----------------------|---------------|-----|-----|---|---|---|---|----|----|-------|-------|---|---|---|---|---|---|---|---|-------|-------|---|

1. Describe the payment policy, system, standard and structure for remuneration of independent directors, and explain the relationship with the remuneration payment according to the job duties handled, risks and time invested, etc.:
  - (1) According to the Articles of Incorporation of the Company, for the remuneration of directors of the Company, the board of directors is authorized to determine the remuneration based on the operation participation level and the value of contribution to the Company along with the consideration on the standards adopted in the same industry.
  - (2) The Articles of Incorporation of the Company also specifies that when the Company has a profit for a fiscal year, an amount not higher than 3.6% shall be appropriated as the remuneration of directors. The payment of the remuneration of directors shall be made in accordance with the “Policy for Remuneration of Directors and Managerial Officers”.
2. In addition to the disclosure of the table above, the remuneration collected in by directors of the Company for providing services (such as acting as non-employee consultant of the parent company/companies/investees indicated in the financial report): None.

## [Attachment 5]

### Independent Auditors' Report

Super Dragon Technology Co., Ltd. is hereby submitted for your review:

#### **Audit opinion**

The Consolidated Balance Sheets of Super Dragon Technology Co., Ltd. and its subsidiaries as of December 31, 2024 and December 31, 2023, and the Consolidated Comprehensive Profit and Loss Statement, Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows for the periods from January 1 to December 31, 2024 and January 1 to December 31, 2023, And the Notes to the Consolidated Financial Statements (including the summary of significant accounting policies) have been verified by the Accountant.

In the opinion of the Accountant based on our audit results and the independent audit reports by others (please refer to the other matter paragraph), the above Consolidated Financial Statements have been prepared in all material respects in accordance with Financial Reporting Standards for Securities Issuers and International Financial Reporting Standards, International Accounting Standards, interpretations and explanatory notices approved and issued in force by the Financial Regulatory Commission. It is sufficient to express the consolidated financial position of Super Dragon Technology Co., Ltd. and its subsidiaries as of December 31, 2024 and December 31, 2023, and the consolidated financial performance and consolidated cash flows of Super Dragon Technology Co., Ltd. from January 1 to December 31, 2024 and January 1 to December 31, 2023.

#### **Basis of Audit Opinion**

The Accountant perform the audit work in accordance with Rules Governing Auditing and Certification of Financial Statements by Certified Public Accountants and Audit Standard. The responsibilities of the Accountant under these standards will be further explained in the section of the accountant's responsibilities for checking the financial statements. In accordance with the professional ethics code of accountants, the staff of the firm to which the Accountant belongs has maintained independence from Super Dragon Technology Co., Ltd. and its subsidiaries, and fulfilled other responsibilities under the code. Based on the audit results of our accountants and the audit reports of other accountants, we are of the opinion that sufficient and appropriate audit evidence has been obtained in order to be served as the basis for expressing the audit opinion.

#### **Key audit items**

Key audit items refer to the items that are the most important in the audit of the 2024 Consolidated Financial Statements of Super Dragon Technology Co., Ltd. and its subsidiaries in accordance with the professional judgment of the accountant. Such matters have been taken into account in the audit of the consolidated financial statements as a whole and in the formation of the examination opinion, and the Accountant does not express an opinion on such matters alone.

#### Recognition of revenue

The operating income of Super Dragon Technology Co., Ltd. and its subsidiaries in 2024 is NT\$1,195,465 thousand, which is material to the Consolidated Financial Statements. Due to the complexity and particularity of the transaction of the environmental protection industry operated by the Group and its sales locations including Taiwan, Hong Kong and other multinational markets. As a result, the time and amount of sales revenue recognition are significantly risky, so the accountant decides to list revenue recognition as its key audit item. The audit procedures of the Accountant include (but are not limited to) understanding various sales models, evaluating the reasonability of accounting policies for revenue recognition related to performance obligations under each model, including reviewing the transaction conditions of the parties, testing the effectiveness of internal controls related to the time point of revenue recognition of performance obligations in the sales cycle, and performing detailed tests on selected samples of sales details, including checking the original orders or sales contracts of major customers and other sales documents, reviewing the transaction conditions and confirming whether the revenue recognition time of each performance obligation is consistent with the performance obligations and satisfaction time set forth in the contract or order, and performing the verification procedures such as sales revenue cut-off test and significant sales return and discount after the review period for a period of time before and after the balance sheet date. The accountant also considers the appropriateness of the disclosure of operating income in Notes 4 and 6 to the Consolidated Financial Statements.

## Valuation of inventories

The net inventory of Super Dragon Technology Co., Ltd. and its subsidiaries as of December 31, 2024 was NT\$174,516 thousand, accounting for 6% of the total assets, which is material to the Consolidated Financial Statements. As most of the inventories are gold, platinum and silver, in addition to the complex management of asset preservation and the need for close control, these precious metals are vulnerable to frequent and large price changes in the international market, and their inventory storage patterns are also diversified. These factors affect the complexity of the calculation of net realization and involved management personnel's judgement. Therefore, the Accountant has determined that valuation of inventory is a key audit item. The audit procedures of the accountant include (but are not limited to) the execution of the evaluation of the inventory plan of the management level, the selection of major inventory items to test the effective implementation of its internal control and the confirmation of inventory quantity and status. Select samples to test and evaluate the net realized value estimated by management personnel for valuation of inventory (including the determination of inventory quantity in process), etc. The accountant also considers the appropriateness of the disclosure of inventory in Notes 5 and 6 to the Consolidated Financial Statements.

## **Other Matters - Audits by other Certified Public Accountants**

Included in the consolidated financial statements of Super Dragon Technology Co., Ltd and its subsidiaries, the financial statements of some of the investees under the equity method have not been audited by us but by other CPAs. Therefore, our opinion on the consolidated financial statements relating to the amounts listed in the financial statements of these investees is based on the reports of other independent auditors. The aforementioned investee companies accounted for NT\$203,340 thousand and NT\$172,976 thousand, respectively, under the equity method, representing 8% and 6% of the consolidated total assets. The Group's share of profit (loss) of associates and joint ventures recognized under the equity method for the years ended December 31, 2024 and 2023 amounted to NT\$183 thousand and NT\$4,893 thousand, respectively, representing 0% and 6% of consolidated loss before tax. The Group's share of other comprehensive income (loss) of associates and joint ventures recognized under the equity method for the same periods amounted to NT\$65 thousand and NT\$0 thousand, representing 7% and 0% of the consolidated net other comprehensive income.

## **Responsibilities of management personnel and governance unit for Consolidated Financial Statements**

It is the responsibility of management personnel to prepare Consolidated Financial Statements as may be expressed in accordance with the financial reporting standards of securities issuers and international Financial Reporting Standards, International Accounting Standards, interpretations and explanatory notices approved and issued by the Financial Supervisory Commission, and to maintain the necessary internal control related to the preparation of Consolidated Financial Statements. To ensure that the Consolidated Financial Statements are free from material misrepresentation due to fraud or error.

In preparing the consolidated financial statements, management's responsibility also includes evaluating the ability of Super Dragon Technology Co., Ltd. and its subsidiaries to continue as a going concern, disclosure of related matters, and adoption of a going concern accounting basis, unless management intends to liquidate Super Dragon Technology Co., Ltd. and its subsidiaries or cease business, or no practicable alternative other than liquidation or suspension of business.

The governance unit of Super Dragon Technology Co., Ltd. and its subsidiaries should be responsible for supervising the process of financial reporting.

## **Accountant's responsibilities of auditing the Consolidated Financial Statements**

The purpose of Accountant's audit of the Consolidated Financial Statement is to obtain reasonable assurance as to whether the Consolidated Financial Statement as a whole certain material misrepresentations due to fraud or error, and to issue a verification report. Reasonable assurance is a high degree of assurance, but there is no guarantee that an audit conducted in accordance with the audit standards will detect a material misrepresentation in the consolidated financial statements. Misrepresentation may lead to fraud or error. Misrepresentations of individual amounts or aggregate amounts are considered material if they can reasonably be expected to affect economic decisions made by users of the Consolidated Financial Statements.

The Accountant uses professional judgement and professional skepticism when auditing in accordance with Auditing Standards. The Accountant also performs the following duties:

1. Identify and assess the risk of material misrepresentation due to fraud or error in the Consolidated Financial Statements; Design and implement appropriate responses to the risks assessed; And obtain sufficient and appropriate audit evidence to form a basis for the audit opinion. Because fraud may involve collusion, forgery, willful omission, misrepresentation, or overstepping internal controls, the risk of failing to detect material misrepresentation due to fraud is higher than that due to error.
2. Obtain the necessary understanding of the internal controls relevant to the audit in order to design audit procedures appropriate for the circumstances, provided that the purpose is not to express an opinion on the effectiveness of the internal controls of Super Dragon Technology Co., Ltd. and its subsidiaries.
3. Evaluate the appropriateness of the accounting policies, and the reasonability of accounting estimate and related disclosure which the management personnel adopted.
4. According to the obtained audit evidence, conclude the appropriateness of management personnel's adoption of the accounting basis for a going concern, and conclude the events or conditions whether there is a material uncertainty about the ability of Super Dragon Technology Co., Ltd. and its subsidiaries to continue as a going concern. In the opinion of the Accountant, if there is material uncertainty of the event and condition, I should alert users of the Consolidated Financial Statements to the relevant disclosure of Consolidated Financial Statements in the audit report or amend the audit opinion if such disclosure is inappropriate. The conclusions of the Accountant is based on the audit evidence available as of audit report date. However, future events or conditions may cause Super Dragon Technology Co., Ltd. and its subsidiaries to no longer be able to continue as a going concern.
5. Evaluate whether the related transaction and events in the overall expression, structure and content of Consolidated Financial Statements (including related Notes), and Consolidated Financial Statements are expressed appropriately.
6. Obtain the adequate and appropriate audit evidence of the consolidated financial information to issue the opinions about the Consolidated Financial Statements. The accountant is responsible for the guidance, supervision and execution of group audit cases, and the formation of group audit opinions.

The matters communicated by the accountant with the governing unit include the planned scope and timing of the audit and significant audit findings (including significant lack of internal control identified during the audit).

The accountant also provides the governing unit with a statement that the personnel of the accounting firm subject to the independence code have complied with the Independence Code of Professional Ethics for Accountants, and communicates with the governing body all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of accountants.

Based on the matters communicated with the governance unit, the Accountant decides the key matters for the audit of the 2024 consolidated financial statements of Super Dragon Technology Co., Ltd and its subsidiaries. The Accountant states such matters in the audit report, unless public disclosure of a particular matter is prohibited by statute, or in very rare circumstances, the Accountant decides not to communicate a particular matter in the audit report because it can reasonably be expected that the negative impact of such communication will outweigh the public interest enhanced.

## Others

Super Dragon Technology Co., Ltd. has prepared its parent company only financial statements for the years ended December 31, 2024 and 2023, which were audited by our certified public accountants, who issued unqualified audit opinions with an emphasis of matter paragraph for each year. These financial statements are available for reference.

Ernst & Young Accounting Firm  
The competent authority approve the public issuance of the Company's financial reports  
Audit Document No.: (2014) Jin Guan Zheng Shen Zi No. 1030025503  
(2022) Jin-Guan-Zheng-Shen-Zi No. 1110348358

Ching-Piao, Cheng

Certified Public Accountant:

Cheng-Wei, Lin

March 11, 2025

Super Dragon Technology Co., Ltd. and Its Subsidiaries  
Consolidated balance sheet  
December 31, 2024 and 2023  
(All amounts in NT\$ thousand)

| Assets |   |                | December 31, 2024: |            | December 31, 2023  |            |
|--------|---|----------------|--------------------|------------|--------------------|------------|
| Code   | Account title   | Note           | Amount             | %          | Amount             | %          |
|        | Current assets  |                |                    |            |                    |            |
| 1100   | Cash and cash equivalents   | 4 and 6.1      | \$108,812          | 4          | \$96,281           | 4          |
| 1136   | Financial assets at amortized cost                                | 4, 6.8, and 4  | 121,579            | 5          | 73,267             | 3          |
| 1150   | Notes receivable, net   | 4 and 6.5      | -                  | -          | 47                 | -          |
| 1170   | Accounts receivable, net  | 4 and 6.6      | 31,601             | 1          | 28,954             | 1          |
| 1200   | Other receivables   |                | 1,499              | -          | 528                | -          |
| 1310   | Inventory, net  | 4 and 6.7      | 174,516            | 6          | 346,334            | 12         |
| 1410   | Prepayments   |                | 13,040             | 1          | 10,492             | -          |
| 1470   | Other current assets  |                | 2,221              | -          | 3,373              | -          |
| 11xx   | Total current assets  |                | <u>453,268</u>     | <u>17</u>  | <u>559,276</u>     | <u>20</u>  |
|        | Non-current assets  |                |                    |            |                    |            |
| 1510   | Financial assets at fair value through profit or loss             | 4 and 6.2      | 19,874             | 1          | -                  | -          |
| 1517   | Financial assets at fair value through other comprehensive income | 3 and 6.4      | 9,333              | -          | 9,333              | -          |
| 1513   | Financial assets at amortized cost                                | 4, 6.8, and 4  | 585                | -          | 593                | -          |
| 1550   | Investments using the equity method                               | 8 and 6.4      | 203,340            | 8          | 201,531            | 7          |
| 1600   | Property, plant and equipment                                     | 4, 6.9, and 8  | 1,845,377          | 68         | 1,900,908          | 67         |
| 1755   | Right-of-use assets   | 4, 6.23, and 7 | 18,983             | 1          | 23,838             | 1          |
| 1760   | Investment Property   | 4, 6.8, and 10 | 54,885             | 2          | 57,072             | 2          |
| 1840   | Deferred tax assets   | 4 and 6.25     | 22,324             | 1          | 22,038             | 1          |
| 1900   | Other non-current assets  | 6.11 and 8     | 56,307             | 2          | 50,262             | 2          |
| 15xx   | Total non-current assets  |                | <u>2,231,008</u>   | <u>83</u>  | <u>2,265,575</u>   | <u>80</u>  |
| 1xxx   | Total assets  |                | <u>\$2,684,276</u> | <u>100</u> | <u>\$2,824,851</u> | <u>100</u> |

(See notes to consolidated financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting C

Super Dragon Technology Co., Ltd. and Its Subsidiaries  
Consolidated Balance Sheet (continued)  
December 31, 2024 and 2023  
(All amounts in NT\$ thousand)

| Liabilities and equity |   |                   | December 31, 2024: |      | December 31, 2023 |      |
|------------------------|---|-------------------|--------------------|------|-------------------|------|
| Code                   | Account title   | Note              | amount             | %    | amount            | %    |
|                        | Current liabilities   |                   |                    |      |                   |      |
| 2100                   | Short-term borrowings   | 4, 6.8, and 12    | \$600,000          | 22   | \$610,000         | 22   |
| 2130                   | Contract liabilities  | 4 and 6.21        | 15                 | -    | 1,436             | -    |
| 2170                   | Accounts payable  |                   | 9,370              | -    | 3,955             | -    |
| 2200                   | Other payables  | 4 and 6.13        | 52,641             | 2    | 44,868            | 2    |
| 2280                   | Lease liabilities   | 23 and 6.4        | 5,049              | -    | 8,155             | -    |
| 2300                   | Other current liabilities   | 14 and 6.4        | 15,947             | 1    | 7,738             | -    |
| 2320                   | Long-term borrowings due within one year<br>or one business cycle | 6.17 and 8        | 127,607            | 5    | 88,689            | 3    |
| 21xx                   | Total current liabilities   |                   | 810,629            | 30   | 764,841           | 27   |
|                        | Non-current liabilities   |                   |                    |      |                   |      |
| 2540                   | Long-term borrowings  | 6.17 and 8        | 663,543            | 25   | 704,578           | 25   |
| 2570                   | Deferred tax liabilities  | 4 and 6.25        | 6,446              | -    | 5,276             | -    |
| 2580                   | Lease liabilities   | 23 and 6.4        | -                  | -    | 4,921             | -    |
| 2600                   | Other non-current liabilities                                     | 4, 6.15, and 6.16 | 33,279             | 1    | 32,447            | 1    |
| 25xx                   | Total non-current liabilities                                     |                   | 703,268            | 26   | 747,222           | 26   |
| 2xxx                   | Total liabilities   |                   | 1,513,897          | 56   | 1,512,063         | 53   |
| 31xx                   | Equity attributable to owners of the parent company               |                   |                    |      |                   |      |
| 3100                   | Share capital   | 6.19              |                    |      |                   |      |
| 3110                   | Common shares   |                   | 1,045,137          | 39   | 1,032,082         | 37   |
| 3200                   | Capital surplus   | 6.19              | 993,262            | 37   | 958,405           | 34   |
| 3300                   | Retained earnings   | 6.19              |                    |      |                   |      |
| 3350                   | Undistributed earnings (deficit to be offset)                     |                   | (824,328)          | (31) | (661,103)         | (23) |
| 3400                   | Other equity interest   |                   | (43,692)           | (1)  | (16,596)          | (1)  |
| 3xxx                   | Total equity  |                   | 1,170,379          | 44   | 1,312,788         | 47   |
|                        | Total liabilities and equity                                      |                   | \$2,684,276        | 100  | \$2,824,851       | 100  |

(See notes to consolidated financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

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Super Dragon Technology Co., Ltd. and Its Subsidiaries  
Consolidated Statement of Comprehensive Income  
For the Years Ended December 31, 2024 and 2023  
(Unit: NT\$ thousand, except for earnings per share)

| Code | Item   | Note        | 2024                      |                    | 2023                     |                   |
|------|--|-------------|---------------------------|--------------------|--------------------------|-------------------|
|      |  |             | amount                    | %                  | amount                   | %                 |
| 4000 | Operating revenue  | 4 and 6.21  | \$1,195,465               | 100                | \$1,140,082              | 100               |
| 5000 | Operating cost   |             | <u>(1,193,878)</u>        | <u>(100)</u>       | <u>(1,100,525)</u>       | <u>(97)</u>       |
| 5900 | Gross profit (loss)  |             | <u>1,587</u>              | <u>-</u>           | <u>39,557</u>            | <u>3</u>          |
| 6000 | Operating expense  |             |                           |                    |                          |                   |
| 6100 | Selling expense  |             | (4,497)                   | -                  | (4,117)                  | -                 |
| 6200 | Administrative expenses  |             | (121,988)                 | (10)               | (105,179)                | (9)               |
| 6300 | Research and development expenses  |             | <u>(9,772)</u>            | <u>(1)</u>         | <u>(4,503)</u>           | <u>-</u>          |
|      | Total operating expenses   |             | <u>(136,257)</u>          | <u>(11)</u>        | <u>(113,799)</u>         | <u>(9)</u>        |
| 6900 | Operating loss   |             | <u>(134,670)</u>          | <u>(11)</u>        | <u>(74,242)</u>          | <u>(6)</u>        |
| 7000 | Non-operating income and expenses  |             |                           |                    |                          |                   |
| 7010 | Other income   | 6.24        | 23,618                    | 2                  | 19,134                   | 2                 |
| 7020 | Other gains and losses   | 6.24 and 10 | (18,517)                  | (2)                | 538                      | -                 |
| 7050 | Financial costs  | 6.24        | (33,839)                  | (3)                | (31,233)                 | (3)               |
| 7070 | Share of profit or loss of associates or joint ventures recognized using the equity method                       |             | 183                       | -                  | 4,064                    | -                 |
|      | Total non-operating income and expenses  |             | <u>(28,555)</u>           | <u>(3)</u>         | <u>(7,497)</u>           | <u>(1)</u>        |
| 7900 | Net profit (loss) before tax   |             | <u>(163,225)</u>          | <u>(14)</u>        | <u>(81,739)</u>          | <u>(7)</u>        |
| 7950 | Income tax (expense) benefit   | 26 and 6.4  | <u>-</u>                  | <u>-</u>           | <u>-</u>                 | <u>-</u>          |
| 8200 | Net income (loss) for this period  |             | <u>(163,225)</u>          | <u>(14)</u>        | <u>(81,739)</u>          | <u>(7)</u>        |
| 8300 | Other comprehensive income   | 6.25        |                           |                    |                          |                   |
| 8310 | Items not reclassified to profit or loss   |             |                           |                    |                          |                   |
| 8311 | Unrealized Valuation Gain/Loss on Equity Instrument Investments at Fair Value through Other Comprehensive Income |             | 65                        | -                  | -                        | -                 |
| 8360 | Items that may be subsequently reclassified to profit or loss  |             |                           |                    |                          |                   |
| 8361 | Exchange differences arising from the translation of the financial statements of foreign operations              |             | 4,419                     | 1                  | (2,385)                  | -                 |
| 8399 | Income taxes related to components of other comprehensive income   |             | <u>(884)</u>              | <u>-</u>           | <u>477</u>               | <u>-</u>          |
|      | Other comprehensive income for this period (net of tax)  |             | <u>3,600</u>              | <u>1</u>           | <u>(1,908)</u>           | <u>-</u>          |
| 8500 | Total comprehensive income of the current period   |             | <u><u>\$(159,625)</u></u> | <u><u>(13)</u></u> | <u><u>\$(83,647)</u></u> | <u><u>(7)</u></u> |
| 9750 | Basic earnings (losses) per share (NTD)  | 6.27        | <u><u>\$(1.58)</u></u>    |                    | <u><u>\$(0.79)</u></u>   |                   |
| 9850 | Diluted earnings (losses) per share (NTD)  | 6.27        | <u><u>\$(1.58)</u></u>    |                    | <u><u>\$(0.79)</u></u>   |                   |

(See notes to consolidated financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tse-Hui Chen

Super Dragon Technology Co., Ltd. and Its Subsidiaries  
Statement of Changes in Equity  
For the Years Ended December 31, 2024 and 2023  
(All amounts in NT\$ thousand)

| Code | Item  | Equity attributable to owners of the parent company |                  |   |   |   |                                     | Total equity       |
|------|---|---|------------------|---|---|---|-------------------------------------|--------------------|
|      |   | Share capital                                       | Capital surplus  | Retained earnings                             | Other equity items  |   |                                     |                    |
|      |   |   |                  | Undistributed earnings (deficit to be offset) | Exchange differences arising from the translation of the financial statements of foreign operations | Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value through Other Comprehensive Income | Unearned Employee Compensation Cost |                    |
|      |   | 3100  | 3200             | 3350  | 3410  | 3420  | 3500                                | 3XXX               |
| A1   | Balance on January 1, 2023                  | \$1,032,082   | \$958,405        | \$(579,364)                                   | \$(14,688)  | \$-   | \$-                                 | \$1,396,435        |
| D1   | 2023 net loss                               |   |                  | (81,739)                                      |   |   |                                     | (81,739)           |
| D3   | Other comprehensive income for 2023         |   |                  | -   | (1,908)   |   |                                     | (1,908)            |
| Z1   | Balance as of December 31, 2023             | 1,032,082   | 958,405          | (661,103)                                     | (16,596)  | -   | -                                   | 1,312,788          |
| D1   | Net Loss for Fiscal Year 2024               |   |                  | (163,225)                                     |   |   |                                     | (163,225)          |
| D3   | Other comprehensive income for 2024         |   |                  |   | 3,535   | 65  |                                     | 3,600              |
| T1   | Restricted Employee Stock Awards and Others | 13,055  | 34,857           |   |   |   | (30,696)                            | 17,216             |
| Z1   | Balance as of December 31, 2024             | <u>\$1,045,137</u>                                  | <u>\$993,262</u> | <u>\$(824,328)</u>                            | <u>\$(13,061)</u>   | <u>\$65</u>   | <u>\$(30,696)</u>                   | <u>\$1,170,379</u> |

(See notes to consolidated financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze-Hui Chen

Super Dragon Technology Co., Ltd. and Its Subsidiaries  
Cash Flow Statement  
For the Years Ended December 31, 2024 and 2023  
(All amounts in NT\$ thousand)

| Code   | Item  | 2024        | 2023       | Code   | Item  | 2024      | 2023      |
|--------|---|-------------|------------|--------|---|-----------|-----------|
| AAAA   | Cash flow of operating activities:  |             |            | BBBB   | Cash flow of investing activities:                                    |           |           |
| A10000 | Net loss before tax   | \$(163,225) | \$(81,739) | B00010 | Decrease (increase) in financial assets at amortized cost             | (48,304)  | 14,042    |
| A20000 | Adjustments:  |             |            | B00060 | Acquisition of financial assets at fair value through profit or loss: | (313)     | -         |
| A20010 | Income or expenses that do not affect cash flows:   |             |            | B01800 | Acquisition of investments using the equity method                    | (5,330)   | (191,700) |
| A20100 | e   | 66,817      | 64,223     | B01900 | Disposal of investment under equity method                            | -         | 11,340    |
| A20400 | Net Loss on Financial Assets at Fair Value through Profit or Loss                         | 11,694      | -          | B02000 | (Increase) Decrease in Prepayments for Investments                    | -         | (31,255)  |
| A20900 | Interest expense  | 33,839      | 31,233     | B02700 | Acquisition of property, plant and equipment                          | (40,611)  | (19,260)  |
| A21200 | Interest income   | (8,365)     | (3,929)    | B02800 | Disposal of property, plant and equipment                             | 1,411     | 304       |
| A21900 | Share-Based Payment Compensation Cost   | 4,161       | -          | B03800 | Decrease (increase) in guarantee deposits paid                        | (15,214)  | 14,977    |
| A22300 | Share of loss (profit) of associates or joint ventures recognized using the equity method | (183)       | (4,064)    | BBBB   | Net cash inflows (outflows) from investing activities                 | (108,361) | (201,552) |
| A22500 | Disposal of property, plant and equipment losses (gains)                                  | 3,839       | (289)      |        |   |           |           |
| A23077 | Impairment Loss on Non-financial Assets   | 10,180      | -          |        |   |           |           |
| A23100 | Disposal of investment gains  | -           | (2,423)    |        |   |           |           |
| A29900 | Government grants   | (207)       | (207)      |        |   |           |           |
| A30000 | Changes in assets/liabilities related to operating activities:                            |             |            | CCCC   | Cash flow of financing activities:                                    |           |           |
| A31130 | Decrease (increase) in notes receivable   | 47          | (47)       | C00100 | Increase (decrease) in short-term borrowings                          | (10,000)  | (110,000) |
| A31150 | Decrease (increase) in accounts receivable  | (2,647)     | 953        | C01600 | Long-term borrowings  | 110,539   | 268,000   |
| A31180 | Decrease (increase) in other receivables  | (280)       | 7,011      | C01700 | Repayment of long-term borrowings                                     | (112,656) | (77,689)  |
| A31200 | Decrease (increase) in inventory, net   | 171,818     | 101,032    | C03000 | Increase (decrease) in guarantee deposits received                    | 2,239     | -         |
| A31230 | Decrease (increase) in prepayments  | (2,548)     | (3,843)    | C04020 | Repayment of lease principal  | (8,952)   | (7,740)   |
| A31240 | Decrease (increase) in other current assets   | (404)       | (1,617)    | C04600 | Capital Increase through Cash   | 13,055    | -         |
| A32125 | Increase ( decrease ) in contract liabilities   | (1,421)     | 1,436      | CCCC   | Net cash inflows (outflows) from financing activities                 | (5,775)   | 72,571    |
| A32130 | Increase (decrease) in notes payable  | -           | (17,320)   |        |   |           |           |
| A32150 | Increase (decrease) in accounts payable   | 5,415       | (25,241)   | DDDD   | Effects of changes in exchange rates                                  | 7,170     | (1,303)   |
| A32180 | Increase (decrease) in other payables   | 6,064       | 1,790      |        |   |           |           |
| A32230 | Increase (decrease) in other current liabilities  | 8,209       | 2,090      |        |   |           |           |
| A32250 | Increase (decrease) of long-term advance rent received                                    | (1,200)     | (1,200)    | EEEE   | Increase (decrease) in cash and cash equivalents during this period   | 12,531    | (89,516)  |
| A33000 | Cash inflows (outflows) from operations   | 141,603     | 67,849     | E00100 | Opening balance of cash and cash equivalents                          | 96,281    | 185,797   |
| A33100 | Interest received   | 8,365       | 3,929      | E00200 | Ending balance of cash and cash equivalents                           | \$108,812 | \$96,281  |
| A33200 | Dividends received  | 3,769       | -          |        |   |           |           |
| A33300 | Interest paid   | (33,549)    | (30,753)   |        |   |           |           |
| A33500 | Income tax refund (payment)   | (691)       | (257)      |        |   |           |           |
| AAAA   | Net cash inflows (outflows) from operating activities                                     | 119,497     | 40,768     |        |   |           |           |

(See notes to consolidated financial statements)

Super Dragon Technology Co., Ltd.  
Parent Company Only Balance Sheet  
December 31, 2024 and 2023  
(All amounts in NT\$ thousand)

| Assets |  |                | December 31, 2024: |            | December 31, 2023  |            |
|--------|--|----------------|--------------------|------------|--------------------|------------|
| Code   | Accounting title   | Note           | amount             | %          | amount             | %          |
|        | Current assets   |                |                    |            |                    |            |
| 1100   | Cash and cash equivalents                                  | 4 and 6.1      | \$51,361           | 2          | \$36,409           | 1          |
| 1136   | Financial assets at amortized cost                         | 4, 6.8, and 4  | 120,853            | 5          | 72,566             | 3          |
| 1150   | Notes receivable, net                                      | 4 and 6.5      | -                  | -          | 47                 | -          |
| 1170   | Accounts receivable, net                                   | 4 and 6.6      | 31,601             | 1          | 28,954             | 1          |
| 1200   | Other receivables  |                | 1,499              | -          | 528                | -          |
| 1210   | Other receivables - related parties                        | 7              | 1,002              | -          | -                  | -          |
| 1310   | Inventory, net   | 4 and 6.7      | 174,516            | 7          | 339,484            | 12         |
| 1410   | Prepayments  |                | 12,152             | -          | 9,788              | -          |
| 11XX   | Total current assets                                       |                | <u>392,984</u>     | <u>15</u>  | <u>487,776</u>     | <u>17</u>  |
|        | Non-current assets   |                |                    |            |                    |            |
| 1510   | Financial assets at fair value through profit or loss      | 4 and 6.2      | 19,874             | 1          | -                  | -          |
| 1517   | Financial assets at fair value through other comprehensive | 3 and 6.4      | 9,333              | -          | 9,333              | -          |
| 1550   | Investments using the equity method                        | 8 and 6.4      | 437,041            | 17         | 468,850            | 17         |
| 1600   | Property, plant and equipment                              | 4, 6.9, and 8  | 1,640,522          | 62         | 1,678,833          | 60         |
| 1755   | Right-of-use assets  | 4, 6.22, and 7 | 11,863             | -          | 16,732             | 1          |
| 1760   | Investment Property  | 4, 6.8, and 10 | 54,885             | 2          | 57,072             | 2          |
| 1840   | Deferred tax assets  | 26 and 6.4     | 22,224             | 1          | 21,938             | 1          |
| 1900   | Other non-current assets                                   | 6.11 and 8     | 53,701             | 2          | 48,901             | 2          |
| 15XX   | Total non-current assets                                   |                | <u>2,249,443</u>   | <u>85</u>  | <u>2,301,659</u>   | <u>83</u>  |
| 1XXX   | Total assets   |                | <u>\$2,642,427</u> | <u>100</u> | <u>\$2,789,435</u> | <u>100</u> |

(See notes to parent company only financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze

Super Dragon Technology Co., Ltd.  
Parent Company Only Balance Sheet (continued)  
December 31, 2024 and 2023  
(All amounts in NT\$ thousand)

| Liabilities and equity |  |                   | December 31, 2024: |            | December 31, 2023  |            |
|------------------------|--|-------------------|--------------------|------------|--------------------|------------|
| Code                   | Accounting title   | Note              | amount             | %          | amount             | %          |
|                        | <b>Current liabilities</b>                                 |                   |                    |            |                    |            |
| 2100                   | Short-term borrowings                                      | 6.12 and 8        | \$600,000          | 23         | \$610,000          | 22         |
| 2130                   | Contract liabilities                                       | 4 and 6.20        | 15                 | -          | 1,436              | -          |
| 2170                   | Accounts payable   |                   | 9,370              | -          | 3,955              | -          |
| 2200                   | Other payables   | 6.13              | 55,195             | 2          | 46,403             | 2          |
| 2280                   | Lease liabilities  | 22 and 6.4        | 5,049              | -          | 8,155              | -          |
| 2300                   | Other current liabilities                                  |                   | 2,349              | -          | 2,287              | -          |
|                        | Long-term borrowings due within one year                   |                   |                    |            |                    |            |
| 2320                   | or   | 6.16              | 125,873            | 5          | 86,955             | 3          |
| 21XX                   | Total current liabilities                                  |                   | <u>797,851</u>     | <u>30</u>  | <u>759,191</u>     | <u>27</u>  |
|                        | <b>Non-current liabilities</b>                             |                   |                    |            |                    |            |
| 2540                   | Long-term borrowings                                       | 6.16 and 8        | 644,333            | 25         | 683,634            | 25         |
| 2570                   | Deferred tax liabilities                                   | 26 and 6.4        | 6,446              | -          | 5,276              | -          |
| 2580                   | Lease liabilities  | 22 and 6.4        | -                  | -          | 4,921              | -          |
| 2600                   | Other non-current liabilities                              | 4, 6.14, and 6.15 | 23,418             | 1          | 23,625             | 1          |
| 25XX                   | Total non-current liabilities                              |                   | <u>674,197</u>     | <u>26</u>  | <u>717,456</u>     | <u>26</u>  |
| 2XXX                   | Total liabilities  |                   | <u>1,472,048</u>   | <u>56</u>  | <u>1,476,647</u>   | <u>53</u>  |
|                        | <b>Equity attributable to owners of the parent company</b> |                   |                    |            |                    |            |
| 3100                   | Share capital  |                   |                    |            |                    |            |
| 3110                   | Common shares  | 6.18              | 1,045,137          | 39         | 1,032,082          | 37         |
| 3200                   | Capital surplus  | 6.18              | 993,262            | 38         | 958,405            | 34         |
| 3300                   | Retained earnings  | 6.18              |                    |            |                    |            |
| 3350                   | Undistributed earnings (deficit to be offset)              |                   | (824,328)          | (31)       | (661,103)          | (23)       |
| 3400                   | Other equity interest                                      |                   | (43,692)           | (2)        | (16,596)           | (1)        |
| 3XXX                   | Total equity   |                   | <u>1,170,379</u>   | <u>44</u>  | <u>1,312,788</u>   | <u>47</u>  |
|                        | Total liabilities and equity                               |                   | <u>\$2,642,427</u> | <u>100</u> | <u>\$2,789,435</u> | <u>100</u> |

(See notes to parent company only financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze-Hui Chen

Super Dragon Technology Co., Ltd.  
Parent Company Only Statement of Comprehensive Income  
January 1 to December 31, 2024  
And January 1 to December 31, 2023  
(Unit: NT\$ thousand, except for earnings per share)

| Code | Item   | Note       | 2024                |             | 2023               |            |
|------|--|------------|---------------------|-------------|--------------------|------------|
|      |  |            | Amount              | %           | Amount             | %          |
| 4000 | Net operating revenue  | 4 and 6.20 | \$1,184,046         | 100         | \$1,118,686        | 100        |
| 5000 | Operating cost   |            | (1,178,846)         | (99)        | (1,082,466)        | (97)       |
| 5900 | Gross profit (loss)  |            | 5,200               | 1           | 36,220             | 3          |
| 6000 | Operating expense  |            |                     |             |                    |            |
| 6100 | Selling expense  |            | (4,497)             | -           | (4,117)            | -          |
| 6200 | Administrative expenses  |            | (97,262)            | (9)         | (85,198)           | (8)        |
| 6300 | Research and development expenses  |            | (9,772)             | (1)         | (4,503)            | -          |
|      | Total operating expenses   |            | (111,531)           | (10)        | (93,818)           | (8)        |
| 6900 | Operating income (loss)  |            | (106,331)           | (9)         | (57,598)           | (5)        |
| 7000 | Non-operating income and expenses  | 6.24       |                     |             |                    |            |
| 7010 | Other income   |            | 20,902              | 2           | 16,257             | 1          |
| 7020 | Other gains and losses   |            | (6,133)             | (1)         | (531)              | -          |
| 7050 | Financial costs  |            | (33,265)            | (3)         | (30,612)           | (2)        |
| 7070 | Share of profit or loss of subsidiaries, associates, or joint ventures recognized using  |            | (38,398)            | (3)         | (9,255)            | (1)        |
|      | Total non-operating income and expenses  |            | (56,894)            | (5)         | (24,141)           | (2)        |
| 7900 | Net profit (loss) before tax   |            | (163,225)           | (14)        | (81,739)           | (7)        |
| 7950 | Tax benefit (expense)  | 26 and 6.4 | -                   | -           | -                  | -          |
| 8200 | Net income (loss) for this period  |            | (163,225)           | (14)        | (81,739)           | (7)        |
| 8300 | Other comprehensive income   | 6.25       |                     |             |                    |            |
| 8310 | Items not reclassified to profit or loss   |            |                     |             |                    |            |
| 8316 | Unrealized Valuation Gain (Loss) on Equity Instrument Investments at Fair Value          |            | 65                  | -           | -                  | -          |
| 8360 | Items that may be subsequently reclassified to profit or loss                            |            |                     |             |                    |            |
| 8381 | Exchange differences arising from the translation of the financial statements of foreign |            | 4,419               | 1           | (2,385)            | -          |
| 8399 | Income taxes related to items that may be reclassified to profit or loss                 |            | (884)               | -           | 477                | -          |
|      | Other comprehensive income for this period (net of tax)                                  |            | 3,600               | 1           | (1,908)            | -          |
| 8500 | Total comprehensive income of the current period   |            | <u>\$ (159,625)</u> | <u>(13)</u> | <u>\$ (83,647)</u> | <u>(7)</u> |
| 9750 | Basic earnings (losses) per share (NTD)  | 6.27       | <u>\$ (1.58)</u>    |             | <u>\$ (0.79)</u>   |            |
| 9850 | Diluted earnings (losses) per share (NTD)  |            | <u>\$ (1.58)</u>    |             | <u>\$ (0.79)</u>   |            |

(See notes to parent company only financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tse-Hui Chen

Super Dragon Technology Co., Ltd.  
Parent Company Only Statement of Changes in Equity  
January 1 to December 31, 2024  
And January 1 to December 31, 2023  
(All amounts in NT\$ thousand)

| Code | Item                                   | Share capital<br>3100 | Capital surplus<br>3200 | Retained earnings                                     | Other equity items  |  |   | Total<br>31XX      |
|------|--|-----------------------|-------------------------|---|---|--|---|--------------------|
|      |  |                       |                         | Undistributed earnings (deficit to be offset)<br>3350 | Exchange differences arising from the translation of the financial statements<br>3410 | Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value through Other Comprehensive<br>3420 | Unearned Employee Compensation Cost<br>3500 |                    |
| A1   | Balance on January 1, 2023             | \$1,032,082           | \$958,405               | \$(579,364)   | \$(14,688)  | \$-  | \$-   | \$1,396,435        |
| D1   | 2023 net loss                          |                       |                         | (81,739)  |   |  |   | (81,739)           |
| D3   | Other comprehensive income for 2023    |                       |                         | -   | (1,908)   |  |   | (1,908)            |
| Z1   | Balance as of December 31, 2023        | 1,032,082             | 958,405                 | (661,103)   | (16,596)  | -  | -   | 1,312,788          |
| D1   | Net Loss for Fiscal Year 2024          |                       |                         | (163,225)   |   |  |   | (163,225)          |
| D3   | Other comprehensive income for 2024    |                       |                         |   | 3,535   | 65   |   | 3,600              |
| T1   | Restricted Employee Stock Awards and O | 13,055                | 34,857                  |   |   |  | (30,696)                                    | 17,216             |
| Z1   | Balance as of December 31, 2024        | <u>\$1,045,137</u>    | <u>\$993,262</u>        | <u>\$(824,328)</u>                                    | <u>\$(13,061)</u>   | <u>\$65</u>  | <u>\$(30,696)</u>                           | <u>\$1,170,379</u> |

(See notes to parent company only financial statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze-Hui Che

Super Dragon Technology Co., Ltd.  
Parent Company Only Cash Flow Statement  
January 1 to December 31, 2024  
And January 1 to December 31, 2023  
(All amounts in NT\$ thousand)

| Code   | Item   | 2024        | 2023       | Code   | Item   | 2024      | 2023      |
|--------|--|-------------|------------|--------|--|-----------|-----------|
| AAAA   | Cash flow of operating activities:                                     |             |            | BBBB   | Cash flow of investing activities:                                   |           |           |
| A00010 | Net loss before tax  | \$(163,225) | \$(81,739) | B00060 | Decrease (increase) in financial assets at amortized cost            | (48,287)  | 14,036    |
| A20000 | Adjustments:   |             |            | B00100 | Acquisition of financial assets at fair value through profit or loss | (313)     | -         |
| A20010 | Income or expenses that do not affect cash flows:                      |             |            | B01800 | Acquisition of investments using the equity method                   | (5,330)   | (164,700) |
| A20100 | Depreciation expenses (including investment property)                  | 56,865      | 55,685     | B01900 | Disposal of investment under equity method                           | -         | 7,851     |
| A20400 | Net Loss on Financial Assets at Fair Value through Profit or Loss      | 11,694      | -          | B02000 | Increase in prepayments for investments                              | -         | (31,255)  |
| A20900 | Interest expense   | 33,265      | 30,612     | B02700 | Acquisition of property, plant and equipment                         | (29,568)  | (15,204)  |
| A21200 | Interest income  | (7,193)     | (3,304)    | B02800 | Proceeds from Disposal of Property, Plant and Equipment              | 525       | -         |
| A21900 | Share-Based Payment Compensation Cost                                  | 4,161       | -          | B03800 | Decrease (increase) in guarantee deposits paid                       | (16,560)  | 14,852    |
| A22300 | Share of profit or loss of subsidiaries, associates, or joint ventures | 38,398      | 9,255      | BBBB   | Net cash inflows (outflows) from investing activities                | (99,533)  | (174,420) |
| A22500 | Disposal of property, plant and equipment losses (gains)               | 1,951       | -          | CCCC   | Cash flow of financing activities:                                   |           |           |
| A23100 | Disposal of investment gains   | -           | (1,641)    | C00100 | Increase (decrease) in short-term borrowings                         | (10,000)  | (110,000) |
| A29900 | Government grants  | (207)       | (207)      | C01600 | Long-term borrowings   | 148,751   | 268,000   |
| A30000 | Changes in assets/liabilities related to operating activities:         |             |            | C01700 | Repayment of long-term borrowings                                    | (149,134) | (75,955)  |
| A31130 | Decrease (increase) in notes receivable                                | 47          | (47)       | C04020 | Repayment of lease principal   | (8,952)   | (7,740)   |
| A31150 | Decrease (increase) in accounts receivable                             | (2,647)     | 953        | C04600 | Capital Increase through Cash  | 13,055    | -         |
| A31180 | Decrease (increase) in other receivables                               | (280)       | (116)      | CCCC   | Net cash inflows (outflows) from financing activities                | (6,280)   | 74,305    |
| A31190 | (Increase) Decrease in Other Receivables - Related Parties             | (1,002)     | -          | EEEE   | Increase (decrease) in cash and cash equivalents during this period  | 14,952    | (62,215)  |
| A31200 | Decrease (increase) in inventory, net                                  | 164,968     | 96,495     | E00100 | Opening balance of cash and cash equivalents                         | 36,409    | 98,624    |
| A31230 | Decrease (increase) in prepayments                                     | (2,364)     | (3,900)    | E00200 | Ending balance of cash and cash equivalents                          | \$51,361  | \$36,409  |
| A31240 | Decrease (increase) in other current assets                            | (1,556)     | (1,258)    |        |  |           |           |
| A32125 | Increase ( decrease ) in contract liabilities                          | (1,421)     | 1,436      |        |  |           |           |
| A32130 | Increase (decrease) in notes payable                                   | -           | (17,320)   |        |  |           |           |
| A32150 | Increase (decrease) in accounts payable                                | 5,415       | (23,949)   |        |  |           |           |
| A32180 | Increase (decrease) in other payables                                  | 6,405       | 2,608      |        |  |           |           |
| A32190 | Increase (decrease) in other payables - related parties                | -           | (201)      |        |  |           |           |
| A32230 | Increase (decrease) in other current liabilities                       | 62          | 1,626      |        |  |           |           |
| A33000 | Cash inflows (outflows) from operations                                | 143,336     | 64,988     |        |  |           |           |
| A33100 | Interest received  | 7,193       | 3,304      |        |  |           |           |
| A33200 | Dividends received   | 3,225       | -          |        |  |           |           |
| A33300 | Interest paid  | (32,298)    | (30,132)   |        |  |           |           |
| A33500 | Income tax refund (payment)  | (691)       | (260)      |        |  |           |           |
| AAAA   | Net cash inflows (outflows) from operating activities                  | 120,765     | 37,900     |        |  |           |           |

(See Notes to the Parent Company Only Financial Statements)

Chairman: Chieh-Hsin Wu

Manager: Ming-Yeh Yang

Chief Accounting Officer: Tze-Hui Chen

## Independent Auditors' Report

Super Dragon Technology Co., Ltd. is hereby submitted for your review:

### **Audit opinion**

The Parent Company Only Balance Sheets of Super Dragon Technology Co., Ltd. as of December 31, 2024 and December 31, 2023, and the Parent Company Only Comprehensive Profit and Loss Statement, Parent Company Only Statement of Changes in Equity and Parent Company Only Statement of Cash Flows for the periods from January 1 to December 31, 2024 and January 1 to December 31, 2023, And the Notes to the Parent Company Only Financial Statements (including the summary of significant accounting policies) have been verified by the Accountant.

In the opinion of the Accountant based on our audit results and the independent audit reports by others (please refer to the other matter paragraph), the above Parent Company Only Financial Statements have been prepared in all material respects in accordance with Financial Reporting Standards for Securities Issuers. It is sufficient to express the Parent Company Only financial position of Super Dragon Technology Co., Ltd. and its subsidiaries as of December 31, 2024 and December 31, 2023, and the financial performance and cash flows of Super Dragon Technology Co., Ltd. from January 1 to December 31, 2024 and January 1 to December 31, 2023.

### **Basis of Audit Opinion**

The Accountant performs the audit work in accordance with Rules Governing Auditing and Certification of Financial Statements by Certified Public Accountants and Audit Standard. The responsibilities of the Accountant under these standards will be further explained in the section of the accountant's responsibilities for checking the financial statements. In accordance with the professional ethics code of accountants, the staff of the firm to which the Accountant belongs has maintained independence from Super Dragon Technology Co., Ltd., and fulfilled other responsibilities under the code. Based on the audit results of our accountants and the audit reports of other accountants, we are of the opinion that sufficient and appropriate audit evidence has been obtained in order to be served as the basis for expressing the audit opinion.

### **Key audit items**

Key audit items refer to the items that are the most important in the audit of the 2024 Parent Company Only Financial Statements of Super Dragon Technology Co., Ltd. in accordance with the professional judgment of the accountant. Such matters have been taken into account in the audit of the Parent Company Only Financial Statements as a whole and in the formation of the examination opinion, and the Accountant does not express an opinion on such matters alone.

#### Recognition of revenue

For the year ended December 31, 2024, Super Dragon Technology Co., Ltd. reported parent company only operating revenue of NT\$1,184,046 thousand. This amount is considered material to the parent company only financial statements. Given the complexity and uniqueness of the environmental industry in which the company operates, as well as its multi-jurisdictional sales activities including Taiwan and Hong Kong, the timing and amount of revenue recognition involve significant risk. Accordingly, revenue recognition was identified by the auditor as a key audit matter. The audit procedures of the Accountant include (but are not limited to) understanding various sales models, evaluating the reasonability of accounting policies for revenue recognition related to performance obligations under each model, including reviewing the transaction conditions of the parties, testing the effectiveness of internal controls related to the time point of revenue recognition of performance obligations in the sales cycle, and performing detailed tests on selected samples of sales details, including checking the original orders or sales contracts of major customers and other sales documents, reviewing the transaction conditions and confirming whether the revenue recognition time of each performance obligation is consistent with the performance obligations and satisfaction time set forth in the contract or order, and performing the verification procedures such as sales revenue cut-off test and significant sales return and discount after the review period for a period of time before and after the balance sheet date. The accountant also considers the appropriateness of the disclosure of operating income in Notes 4 and 6 to the Parent Company Only Financial Statements.

## Valuation of inventories

The net inventory of Super Dragon Technology Co., Ltd. as of December 31, 2024 was NT\$174,516 thousand, accounting for 7% of the total assets, which is material to the Parent Company Only Financial Statements. As most of the inventories are gold, platinum and silver, in addition to the complex management of asset preservation and the need for close control, these precious metals are vulnerable to frequent and large price changes in the international market, and their inventory storage patterns are also diversified. These factors affect the complexity of the calculation of net realization and involved management personnel's judgement. Therefore, the Accountant has determined that valuation of inventory is a key audit item. The audit procedures of the accountant include (but are not limited to) the execution of the evaluation of the inventory plan of the management level, the selection of major inventory items to test the effective implementation of its internal control and the confirmation of inventory quantity and status. Select samples to test and evaluate the net realized value estimated by management personnel for valuation of inventory (including the determination of inventory quantity in process), etc. The accountant also considers the appropriateness of the disclosure of inventory in Notes 5 and 6 to the Parent Company Only Financial Statements.

## **Other Matters - Audits by other Certified Public Accountants**

Included in the parent company only financial statements of Super Dragon Technology Co., Ltd, the financial statements of some of the investments under the equity method have not been audited by us but by other CPAs. Therefore, our opinion on the parent company only financial statements relating to the amounts listed in the financial statements of these investees is based on the reports of other independent auditors. As of December 31, 2024 and 2023, the Company's investments in associates accounted for using the equity method amounted to NT\$166,847 thousand and NT\$148,391 thousand, respectively, representing 6.31% and 5.32% of the parent company only total assets. The Company's share of profit (loss) of associates and joint ventures recognized under the equity method for the years ended December 31, 2024 and 2023 amounted to NT\$1,908 thousand and NT\$4,601 thousand, respectively, representing (1.17)% and (5.63)% of the parent company only loss before tax. The share of other comprehensive income (loss) of associates and joint ventures for the same periods amounted to NT\$65 thousand and NT\$0 thousand, representing 1.81% and 0% of the parent company only net other comprehensive income.

## **Responsibilities of management personnel and governance unit for Parent Company Only Financial Statements**

It is the responsibility of management to prepare Parent Company Only Financial Statements that are permitted to be expressed in accordance with the Financial Reporting Standards of Securities Issuers and to maintain such internal control as is necessary in connection with the preparation of Parent Company Only Financial Statements to ensure that the Parent Company Only Financial Statements are free from material misrepresentation due to fraud or error.

In preparing the Parent Company Only Financial Statements, management's responsibility also includes evaluating the ability of Super Dragon Technology Co., Ltd. to continue as a going concern, disclosure of related matters, and adoption of a going concern accounting basis, unless management intends to liquidate Super Dragon Technology Co., Ltd. or cease business, or no practicable alternative other than liquidation or suspension of business.

The governance unit of Super Dragon Technology Co., Ltd. should be responsible for supervising the process of financial reporting.

## **Accountant's responsibilities of auditing the Parent Company Only Financial Statements**

The purpose of Accountant's audit of the Parent Company Only Financial Statement is to obtain reasonable assurance as to whether the Parent Company Only Financial Statements as a whole contain material misrepresentations due to fraud or error, and to issue a verification report. Reasonable assurance is a high degree of assurance, but there is no guarantee that an audit conducted in accordance with the audit standards will detect a material misrepresentation in the Parent Company Only Financial Statements. Misrepresentation may lead to fraud or error. Misrepresentations of individual amounts or aggregate amounts are considered material if they can reasonably be expected to affect economic decisions made by users of the Parent Company Only Financial Statements.

The Accountant uses professional judgement and professional skepticism when auditing in accordance with Auditing Standards. The Accountant also performs the following duties:

1. Identify and assess the risk of material misrepresentation due to fraud or error in the Parent Company Only Financial Statements; Design and implement appropriate responses to the risks assessed; And obtain sufficient and appropriate audit evidence to form a basis for the audit opinion. Because fraud may involve collusion, forgery, willful omission, misrepresentation, or overstepping internal controls, the risk of failing to detect material misrepresentation due to fraud is higher than that due to error.

2. Obtain the necessary understanding of the internal controls relevant to the audit in order to design audit procedures appropriate for the circumstances, provided that the purpose is not to express an opinion on the effectiveness of the internal controls of Super Dragon Technology Co., Ltd.
3. Evaluate the appropriateness of the accounting policies, and the reasonability of accounting estimate and related disclosure which the management personnel adopted.
4. According to the obtained audit evidence, conclude the appropriateness of management personnel's adoption of the accounting basis for a going concern, and conclude the events or conditions whether there is a material uncertainty about the ability of Super Dragon Technology Co., Ltd. to continue as a going concern. In the opinion of the Accountant, if there is material uncertainty of the event and condition, I should alert users of the Parent Company Only Financial Statements to the relevant disclosure of Parent Company Only Financial Statements in the audit report or amend the audit opinion if such disclosure is inappropriate. The conclusions of the Accountant is based on the audit evidence available as of audit report date. However, future events or conditions may cause Super Dragon Technology Co., Ltd. to no longer be able to continue as a going concern.
5. Evaluate whether the related transaction and events in the overall expression, structure and content of Parent Company Only Financial Statements (including related Notes), and Parent Company Only Financial Statements are expressed appropriately.
6. Obtain the adequate and appropriate audit evidence of the parent company only financial information to issue the opinions about the Parent Company Only Financial Statements. The accountant is responsible for the guidance, supervision and execution of group audit cases, and the formation of group audit opinions.

The matters communicated by the accountant with the governing unit include the planned scope and timing of the audit and significant audit findings (including significant lack of internal control identified during the audit).

The accountant also provides the governing unit with a statement that the personnel of the accounting firm subject to the independence code have complied with the Independence Code of Professional Ethics for Accountants, and communicates with the governing body all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of accountants.

Based on the matters communicated with the governance unit, the Accountant decides the key matters for the audit of the 2024 Parent Company Only Financial Statements of Super Dragon Technology Co., Ltd. The Accountant states such matters in the audit report, unless public disclosure of a particular matter is prohibited by statute, or in very rare circumstances, the Accountant decides not to communicate a particular matter in the audit report because it can reasonably be expected that the negative impact of such communication will outweigh the public interest enhanced.

Ernst & Young Accounting Firm  
The competent authority approve the public issuance of the Company's financial reports  
Audit Document No.: (2014) Jin-Guan-Zheng-Shen-Zi No. 1030025503  
(2022) Jin-Guan-Zheng-Shen-Zi No. 1110348358

Ching-Piao, Cheng

Certified Public Accountant:

Cheng-Wei, Lin

March 11, 2025

**[Attachment 6]**

**Super Dragon Technology Co., Ltd.**

**The 2024 Deficit Compensation Statement**

Unit: NT\$

| Item   | amount        |
|--|---------------|
| Deficit yet to be compensated at the beginning of period | (661,102,470) |
| Net profit after tax in the year                         | (163,225,398) |
| Deficit yet to be compensated at the end of period       | (824,327,868) |

Note: According to Article 239 of The Company Act: A company should not use the capital reserve to make good its capital loss, unless the surplus reserve is insufficient to make good such loss.

Note: No dividends to shareholders, no remuneration to employees and directors/supervisors will be distributed this year.

Chairman:  
Chieh-Hsin Wu



President:  
Ming-Yeh Yang



Chief Accounting Officer:  
Tze-Hui Chen



[Attachment 7]

**Super Dragon Technology Co., Ltd.**

**Comparison Table of Amended Provisions to the Articles of Incorporation**

| Articles after amending |  | Articles before amending |  | Explanation of amendment  |
|-------------------------|--|--------------------------|--|---|
| Articles                | Content  | Articles                 | Content  |   |
| Article 6               | The Company's reinvestments shall not be subject to the restriction that the total amount of investments shall not exceed 40% of the paid-in capital as provided in Article 13 of the Company Act. <del>Any reinvestment matters shall be effected by resolution of the Board.</del>   | Article 6                | The Company's reinvestments shall not be subject to the restriction that the total amount of investments shall not exceed 40% of the paid-in capital as provided in Article 13 of the Company Act. <u>Any reinvestment matters shall be effected by resolution of the Board.</u>   | To accommodate the amendments to the Company's Procedures for the Acquisition and Disposal of Assets.   |
| Article 7-1             | The recipients of the transfer of treasury shares purchased in accordance with laws, issuance of employee stock warrants, new employee restricted shares, and new shares reserved for employees to subscribe to in a cash capital increase by the Company, may include employees of the controlling or subordinate companies meeting certain specific requirements. The Board of Directors is authorized to determine the requirements and method of allocation.   | Article 6-1              | The recipients of the transfer of treasury shares purchased in accordance with laws, issuance of employee stock warrants, new employee restricted shares, and new shares reserved for employees to subscribe to in a cash capital increase by the Company, may include employees of the controlling or subordinate companies meeting certain specific requirements. The Board of Directors is authorized to determine the requirements and method of allocation.   | Amendment to the provisions.  |
| Article 19              | The Company shall have five to nine Directors, who shall be elected by the shareholders' meeting for a term of three years and shall be eligible for re-election. The total number of shares of the Company held by all Directors shall be subject to the regulations of the competent authorities.<br>In addition, the Company may purchase liability insurance for its directors in accordance with the provisions of the Corporate Governance Principles for TWSE/TPEX Listed Companies, <del>the scope of which is delegated to the Board of Directors for resolution.</del> | Article 19               | The Company shall have five to nine Directors, who shall be elected by the shareholders' meeting for a term of three years and shall be eligible for re-election. The total number of shares of the Company held by all Directors shall be subject to the regulations of the competent authorities.<br>In addition, the Company may purchase liability insurance for its directors in accordance with the provisions of the Corporate Governance Principles for TWSE/TPEX Listed Companies, <u>the scope of which is delegated to the Board of Directors for resolution.</u> | The scope of insurance is authorized to the Chairperson to handle with full authority in accordance with the resolution of the Board of Directors on November 7, 2024, and the Chairperson shall report to the Board of Directors after the insurance is insured. |

| Articles after amending |  | Articles before amending |   | Explanation of amendment  |
|-------------------------|--|--------------------------|---|---|
| Articles                | Content  | Articles                 | Content   |   |
| Article 32              | <p>If the Company makes a profit for a year (the profit refers to the pre-tax income before the remuneration to employees and directors is deducted), the Company shall set aside 3.6% to 8.6% as employee remuneration and not more than 3.6% as remuneration to directors. <u>The employees' compensation shall be distributed at least 3.6% as salary adjustment or remuneration to the entry-level employees.</u> However, where the Company has accumulated losses (including adjustments to the amount of undistributed earnings), the amount of the indemnity shall be reserved in advance.</p> <p>The aforesaid employee remuneration may be in the form of stock or cash and may be made payable to employees of subordinate companies who satisfy such conditions as the Board may prescribe. The aforesaid director remuneration shall be in cash only.</p> <p>The first two items shall be resolved by the Board of Directors and reported to the shareholders' meeting.</p> | Article 32               | <p>If the Company makes a profit for a year (the profit refers to the pre-tax income before the remuneration to employees and directors is deducted), the Company shall set aside 3.6% to 8.6% as employee remuneration and not more than 3.6% as remuneration to directors. However, where the Company has accumulated losses (including adjustments to the amount of undistributed earnings), the amount of the indemnity shall be reserved in advance.</p> <p>The aforesaid employee remuneration may be in the form of stock or cash and may be made payable to employees of subordinate companies who satisfy such conditions as the Board may prescribe. The aforesaid director remuneration shall be in cash only.</p> <p>The first two items shall be resolved by the Board of Directors and reported to the shareholders' meeting.</p> | According to Paragraph 6, Article 14 of the Securities and Exchange Act, the supplementary regulations stipulate that companies whose stocks are listed on the Taiwan Stock Exchange or the Taipei Exchange shall specify in their Articles of Incorporation that a certain percentage of the annual earnings shall be appropriated as the salary adjustment or remuneration to the junior employees. |
| Article 33              | (Deleted)  | Article 33               | The details of the Company's internal organization and business processes shall be determined by the Board.   | In line with the Company's business practices.  |
| Article 33              | All matters not provided for in these Articles shall be governed by the Company Act.   | Article 34               | All matters not provided for in these Articles shall be governed by the Company Act.  | Amendment to the provisions.  |
| Article 34              | The Articles were established on December 2, 1997. The Articles were 1st amended on November 24, 1999. The Articles were 2nd amended on September 10, 2000. The Articles were 3rd amended on June 11, 2001. The Articles were 4th amended on June 3, 2002. The Articles were 5th amended on June 13, 2003. The Articles were 6th amended on June 11, 2004. The Articles were 7th amended on June 2, 2005. The Articles were 8th amended on June 12, 2006. The Articles were 9th amended on June 7, 2007. The   | Article 35               | The Articles were established on December 2, 1997. The Articles were 1st amended on November 24, 1999. The Articles were 2nd amended on September 10, 2000. The Articles were 3rd amended on June 11, 2001. The Articles were 4th amended on June 3, 2002. The Articles were 5th amended on June 13, 2003. The Articles were 6th amended on June 11, 2004. The Articles were 7th amended on June 2, 2005. The Articles were 8th amended on June 12, 2006.   | <p>I. Record the date of amendment.</p> <p>II. Amendment to the provisions.</p>   |

| Articles after amending |  | Articles before amending |   | Explanation of amendment |
|-------------------------|--|--------------------------|---|--------------------------|
| Articles                | Content  | Articles                 | Content   |                          |
|                         | Articles were 10th amended on June 25, 2008. The Articles were 11th amended on June 14, 2010. The Articles were 12th amended on February 17, 2011. The Articles were 13th amended on June 25, 2013. The Articles were 14th amended on June 22, 2015. The Articles were 15th amended on June 22, 2016. The Articles were 16th amended on June 26, 2018. The Articles were 17th amended on June 14, 2022. The Articles were 18th amended on June 18, 2024. <u>The Articles were 19th amended on June 19, 2025.</u> |                          | The Articles were 9th amended on June 7, 2007. The Articles were 10th amended on June 25, 2008. The Articles were 11th amended on June 14, 2010. The Articles were 12th amended on February 17, 2011. The Articles were 13th amended on June 25, 2013. The Articles were 14th amended on June 22, 2015. The Articles were 15th amended on June 22, 2016. The Articles were 16th amended on June 26, 2018. The Articles were 17th amended on June 14, 2022. The Articles were 18th amended on June 18, 2024. |                          |

**[Attachment 8]**

**The list of director (including independent director)**

| Director Name of the Candidate   | Educational  | Current Position(s)   | Main Experience   | Number of shares held    |
|--|--|---|---|--------------------------|
| Yao-Hsun Wu  | Kindai University, Japan   | CEO of Super Dragon Group<br>Chairman of Chang Pwu Industrial Co., Ltd.<br>Chairman of Super Dragon Environmental Protection (Suzhou) Co., Ltd.<br>Consultant of Manufacturers United General Association of Industrial Park of R.O.C.<br>Vice Chairman of Waste Disposal Industry Association of R.O.C.<br>Committee of Taoyuan City Industrial and Commercial Development and Investment Promotion Council<br>Honorary Chairman of 3rd Term of Taoyuan City Waste Disposal Industry Association | Chairman of 3rd Term of Taoyuan City Waste Disposal Industry Association<br>Founding President of Taoyuan City Taoyuan Technology Huanke Datan Industrial Park Industrial Alliance Association<br>Chairman of 12th and 13 Term of Taoyuan Guanyin Industrial Park Industrial Association<br>Chairman of 4th Term of Yulin Townsmen Association, R.O.C.<br>Administrative Consultant of Executive Yuan | 29,856,515               |
| Chieh-Hsin Wu  | M.B.A, Metropolitan State University, USA<br>Department of Business Administration,<br>Department of Entrepreneurial Management,<br>National Chengchi University<br>EMBA, National Chiao Tung University<br>College of Management<br>MBA, National Taiwan University of Science and Technology | Chairman of the Company<br>Director of Chang Pwu Industrial Co., Ltd.<br>Chairman of Ron Pwu Applied Materials Technology Co., Ltd.<br>Chairman-cum-President of Super Dragon Environmental Protection (Suzhou) Co., Ltd.<br>Independent Director/Audit Committee Member/Remuneration Committee Member of Chyang Sheng Texing CO., LTD.   | 32th Republic of China Entrepreneur Role Model<br>Evaluation Committee of Graduate School of Design, National Yunlin University of Science and Technology<br>Independent Director/Audit Committee Member/Remuneration Committee Member of TAISUN ENTERPRISE CO., LTD.<br>Member of Remuneration Committee of GIGA-BYTE TECHNOLOGY CO., LTD.   | 4,349,125                |
| Enormous Vastness Investment Company Limited<br>Representative:<br>Kang-Chi Chou | International M.B.A., University of St. Thomas, USA  | Chairman of BaaS Innovation CO., LTD.<br>Independent Director/Audit Committee Member/Remuneration Committee Member of C.C.P. Contact Probes Co., Ltd.<br>Independent Director/Audit Committee Member/Remuneration Committee Member of   | Chairman of Concord Securities Co., Ltd.<br>President, Capital Securities Corporation<br>Managing Director, Taiwan Securities Association<br>Vice President of Taipei Exchange<br>Assistant Manager of Public Listing and   | 2,193,000<br><br>102,900 |

| Director Name of the Candidate                                 | Educational   | Current Position(s)   | Main Experience  | Number of shares held |
|--|---|---|--|-----------------------|
|  |   | Radium Life Tech Co., Ltd.<br>Independent Director/Audit Committee Member/Remuneration Committee Member of APEX Wind Power Equipment Manufacturing CO., LTD.<br>Corporate Representative Director of the Company<br>Corporate Representative Director of ATrack Technology Inc.<br>Corporate Representative Director of TSH Biopharm Corporation Limited  | Trading Department, Taiwan Stock Exchange<br>Adjunct Assistant Professor of Tamkang University |                       |
| Fukang Investment Co., Ltd.<br>Representative:<br>Chia-Nan Hsu | Bachelor of Laws, National Taiwan University<br>Master of Laws., National Taiwan University | Chairman of SHINE ENERGY CO., LTD.<br>Director of Cerpas Technology Corp.<br>Chairman of Shin I Energy Co., Ltd.<br>Chairman of Shin Er Energy Co., Ltd.<br>Chairman of Shin San Energy, Ltd.<br>Chairman of Quan Ying Optoelectronics Co., Ltd.<br>Chairman of Zhong Shin Energy Co.. Ltd.<br>Chairman of Shin Wang Energy Co.. Ltd.<br>Chairman of Shin Xi Energy Co., Ltd.<br>Chairman of Shin Le Energy Co., Ltd.<br>Chairman of Shin An Energy Co., Ltd.<br>Chairman of Zhicheng Investment Co., Ltd.<br>Chairman of Shin Ping Development Co., Ltd.<br>Director of SHINWU GLOBAL CO., LTD.<br>Chairman of Tenyu Energy Technology Co., Ltd.<br>Corporate Representative Director of the Company | WISPRO Law Firm Partner Lawyer<br>Chairman, WISPRO Technology Consulting Corporation PTE, Ltd. | 4,019,000<br><br>None |
| Ya-Hsuan Wang  | Master, Aoyama Gakuin University<br>EMBA, NTU-Fudan University                              | Chairman of the following companies:<br>-Kuo-Kuang Motor Transportation Company Ltd.<br>-Kuo Kwong Trading Co., Ltd.<br>-TAIWAN SMART CARD CO.<br>-Videosoft Global Co., Ltd.<br>-Julianne Fine Art Ltd.<br>-Diwei Modern Art Co., Ltd.<br>- Shengxing Power Information Technology Co., Ltd.<br>-Chengtai Electronics (Wujiang) Co., Ltd.  | Trader, Nomura Securities (Tokyo)  | None                  |

| Director Name of the Candidate | Educational   | Current Position(s)   | Main Experience   | Number of shares held |
|--------------------------------|---|---|---|-----------------------|
|                                |   | <p>Director of the following companies:<br/>           -Sanya Investment Co., Ltd.<br/>           -Chunghua Investment Co., Ltd.<br/>           -Hsinching Investment Development Co., Ltd.<br/>           -Rowda Capital Co.<br/>           -Chingtien Investment Co., Ltd.<br/>           -Hsin Hsing Industrial Co., Ltd.<br/>           -Lung Hwa Electronics Co., Ltd.<br/>           -Showtime People &amp; Culture Limited<br/>           -Trican Biotechnology Co., Ltd.<br/>           -Master Transportation Bus Manufacturing Ltd.<br/>           -Sumwon Development CO., LTD.<br/>           -DEXIN Corporation<br/>           -Shanyuan Co., Ltd.<br/>           -Kuo Kuang Ville Holiday Travel Service Co., Ltd.<br/>           -Emma Vehicle Parts Co., Ltd.<br/>           -Forward Electronics Co., Ltd.<br/>           -Fuhua Intelligent Technology Co., Ltd.</p> <p>Supervisor of the following companies:<br/>           -Clover Hi-Tech Corp.<br/>           -Sanli Investment Co., Ltd.<br/>           -Sanyuan Venture Capital Investment Co., Ltd.<br/>           -Yuan Li Engineering Co., Ltd.</p> <p>President of the following companies:<br/>           -Lung Hwa Electronics Co., Ltd.<br/>           -Trican Biotechnology Co., Ltd.<br/>           -Chengtai Electronics (Wujiang) Co., Ltd.</p> <p>Independent director of the following companies:<br/>           -ELTA Technology Co., Ltd.<br/>           -The Company</p> |   |                       |
| Chih-Fang Wang                 | National Taiwan University<br>Master, Department of Finance | Independent director of ELTA Technology Co., Ltd.   | President, Jih Sun Financial Holding Co., Ltd.<br>President, Jih Sun Bank<br>Chief Financial Officer, Jih Sun Financial Holding Co., Ltd. | None                  |

| Director Name of the Candidate | Educational   | Current Position(s)  | Main Experience  | Number of shares held |
|--------------------------------|---|--|--|-----------------------|
| Yu-Ming Ma                     | MBA, Drexel University<br>Political Science, Public Administration Division, National Chengchi University | Vice Chairman of Capital Gateway Investments Consulting Co., Ltd.  | President, Manulife Investment Management (Taiwan) Co., Limited<br>Managing Director, Head of Taiwan BlackRock<br>Director of SITCA<br>Managing Director of Pension Fund Association, ROC<br>Investment Committee of Academic Affairs and Perpetual Fund, National Chengchi University | None                  |
| Tse-Hsiang Ting                | Department of Finance, National Chung Hsing University  | Partner of Nan Tai Union & Co. Certified Public Accountants<br>Independent Director of Tayih Kenmos Auto Parts Co., Ltd.<br>Independent Director of Prince Housing & Development Corp.<br>Independent Director of Tekom Technologies, Inc. | Supervisor of Yehorng Electronic Co., Ltd.<br>Independent director of Solar Applied Materials Technology Corp.<br>Director of CPA Associations ROC(Taiwan)   | None                  |

[Appendix 1]

# Super Dragon Technology Co., Ltd.

## Articles

### Chapter I General Provision

- Article 1 The Company is organized under the Company Act of the Republic of China and is named as "Super Dragon Technology Co., Ltd".
- Article 2 The scope of business of the Company is as follows:
- i. C801010 Basic Chemical Industrial.
  - ii. C802170 Poisonous Chemical Material Manufacturing.
  - iii. C802990 Other Chemical Products Manufacturing.
  - iv. C805070 Reinforced Plastic Products Manufacturing.
  - v. C805990 Other Plastic Products Manufacturing.
  - vi. C901010 Ceramic and Ceramic Products Manufacturing.
  - vii. C901020 Glass and Glass Products Manufacturing.
  - viii. C901040 Manufacture of Ready-mix Concrete.
  - ix. C901060 Manufacture of Refractory Products.
  - x. C901070 Cutting, Shaping and Finishing of Stone.
  - xi. C901990 Other Non-Metallic Mineral Products Manufacturing.
  - xii. CA01070 Scrapped Car and Boat Dismantling and Scrap Iron and Steel Metal Processing.
  - xiii. CA01080 Smelting and Refining of Aluminum.
  - xiv. CA01110 Smelting and Refining of Copper.
  - xv. CA01990 Other Non-ferrous Metal Basic Industries.
  - xvi. CA02080 Metal Forging.
  - xvii. CA02090 Metal Wire Products Manufacturing.
  - xviii. CA02990 Other Metal Products Manufacturing.
  - xix. CB01030 Pollution Controlling Equipment Manufacturing.
  - xx. CB01010 Mechanical Equipment Manufacturing.
  - xxi. CB01990 Other Machinery Manufacturing.
  - xxii. CG01010 Jewelry and Precious Metals Products Manufacturing.
  - xxiii. CZ99990 Manufacture of Other Industrial Products Not Elsewhere Classified.
  - xxiv. F107060 Wholesale of Virulence Chemical Substance.
  - xxv. F107170 Wholesale of Industrial Catalyst.
  - xxvi. F107990 Wholesale of Other Chemical Products.
  - xxvii. F111090 Wholesale of Building Materials.
  - xxviii. F113010 Wholesale of Machinery.
  - xxix. F115010 Wholesale of Jewelry and Precious Metals.
  - xxx. F119010 Wholesale of Electronic Materials.
  - xxxi. F199010 Wholesale of Recycling Materials.
  - xxxii. F120010 Wholesale of Refractory Materials.
  - xxxiii. F215010 Retail Sale of Jewelry and Precious Metals.
  - xxiv. F401010 International Trade.
  - xxxv. I199990 Other Consulting Service.
  - xxvi. IC01010 Medicine Inspection.
  - xxvii. J101030 Waste Disposing.
  - xxviii. J101040 Waste Treatment.
  - xxix. J101080 Resource Recycling.
    - xl. XLII. J101090 Waste Disposal.
    - xli. J101050 Environmental Testing Services.
    - xl. J101060 Wastewater (Sewage) Treatment.
  - xl. D101050 Combined Heat and Power.
  - xliv. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3 The Company has its head office in Taoyuan City. The Board of Directors may, if necessary, by resolution of the Board, establish branches in or outside the State.
- Article 4 The announcement method of the Company shall be in accordance with the Company Act and other relevant laws and regulations.
- Article 5 The Company may provide endorsements or guarantees to external entities.
- Article 6 The Company's reinvestments shall not be subject to the restriction that the total amount of investments shall not exceed 40% of the paid-in capital as provided in Article 13 of the Company Act. Any reinvestment matters shall be effected by resolution of the Board.
- Article 6-1 The recipients of the transfer of treasury shares purchased per laws, issuance of employee stock warrants, new employee restricted shares, and new shares reserved for employees to subscribe in a cash capital increase by the Company, may include employees of the controlling or subordinate companies meeting certain specific requirements. The Board of Directors is authorized to determine the requirements and method of allocation.

## Chapter 2 Capital

- Article 7 The total capital of the Company is set at NT\$2 billion, divided into 200 million shares of NT\$10 each, to be issued in several tranches  
The Company may issue employee stock warrants and retain 20 million shares within the total number of shares previously issued as employee stock warrants.
- Article 8 The shares of the Company shall be free from printing of stocks. If the Company prints stocks, it shall do so in accordance with the provisions of the Company Act and other relevant laws and regulations.
- Article 9 All stocks printed by the Company shall be in registered form and shall be issued in accordance with the provisions of the Company Act and other relevant laws and regulations.
- Article 10 Except as otherwise provided by law and securities regulations, the Company's shareholders shall comply with the "Regulations Governing the Administration of Shareholder Services of Public Companies" in the event of transfer of shares, creation of pledge of rights, loss, succession, gift and loss of seal, change of ownership or change of address of a shareholder of the Company.
- Article 11 No transfer of shares shall be registered within 60 days prior to the shareholders' meeting, or within 30 days prior to the special shareholders' meeting, or within 5 days prior to the target date fixed by the issuing company for distribution of dividends, bonus or other benefits.
- Article 12 The shareholders' meeting of the Company is divided into the following two types:  
1. Shareholders' meeting  
2. Special shareholders' meetings  
Shareholders' meetings are convened by the Board of Directors within 6 months after the end of each accounting year. The convening of special shareholders' meetings shall be in accordance with relevant laws and regulations.
- Article 12-1 The Company's shareholders' meeting may be held by means of visual communication network or other methods promulgated by the central competent authority.  
The conditions, operating procedures and other matters to be complied with in connection with the adoption of a video shareholders' meeting shall be in accordance with the regulations of the competent securities authorities.
- Article 13 A shareholders' meeting shall be convened by notice in writing sent to each shareholder at his/her last registered residence with the Company not less than thirty days before a shareholders' meeting and not less than fifteen days before a special shareholders' meeting.  
The written notice shall state the grounds on which the meeting is called.
- Article 14 Except as otherwise provided in the Company Act, a shareholders' meeting shall be held only if a majority of the total number of issued shares is represented, and the shareholders may attend in person or by proxy; and a resolution shall be passed by a majority of the voting rights of the shareholders present.
- Article 15 Each shareholder of the Company shall have one voting right for each share, except in the case of shares which have no voting rights as provided in Article 179 of the Company Act.
- Article 16 If a shareholder is unable to attend a shareholders' meeting, he/she may appoint a proxy to attend and exercise his/her rights in accordance with the provisions of Article 177 of the Company Act. A proxy shall not be limited to a shareholder of the Company.
- Article 17 The Chairman of the Company is the Chairman of the shareholders' meeting. In the absence of the Chairman, the Vice-Chairman or a Director shall attend in his/her place in accordance with Article 208 of the Company Act.
- Article 18 The resolutions of the shareholders' meeting shall be recorded in minutes, which shall be signed or sealed by the Chairman of the shareholders' meeting. Such minutes shall be kept by the Company together with the signature book of the shareholders present and the proxy form.

## Chapter 3 Directors and Audit Committee

- Article 19 The Company shall have five to nine Directors, who shall be elected by the shareholders' meeting for a term of three years and shall be eligible for re-election. The total number of shares of the Company held by all Directors shall be subject to the regulations of the competent authorities.  
In addition, the Company may purchase liability insurance for its directors in accordance with the provisions of the Corporate Governance Principles for TWSE/TPEX Listed Companies, the scope of which is delegated to the Board of Directors for resolution.  
Among the aforementioned number of directors, at least three shall be independent directors. The election of directors shall be conducted in accordance with the nomination system for candidates under Article 192-1 of the Company Act, and the acceptance of nominations of director candidates and related matters such as announcements shall be in accordance with the provisions of the Company Act and the relevant laws and regulations of the Securities and Exchange Act. Independent directors and non-independent directors shall be elected together and the number of elected seats should be counted separately.
- Article 20 For the election of Directors, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates. A candidate to whom the ballots cast represent a prevailing number of votes shall

be deemed a director elect.

The election of independent directors is based on the nomination system for candidates under Article 192-1 of the Company Act. The acceptance of nominations of independent director candidates and related matters such as announcements shall be in accordance with the provisions of the Company Act and the relevant laws and regulations of the Securities and Exchange Act. Independent directors and non-independent directors shall be elected together and the number of elected seats should be counted separately.

Article 20-1 The Company, in accordance with Article 14-4 of the Securities and Exchange Act, established an Audit Committee, and the committee shall be responsible for performing duties under the Company Act, the Securities and Exchange Act, and other laws and regulations. The Audit Committee shall consist of all the independent directors, including at least one with accounting or financial expertise, one of whom shall be the convenor. Any resolution adopted by the audit committee shall have the consent of a majority of audit committee members.

Article 21 Except as otherwise provided in the Company Act, a meeting of the Board of Directors may be held only if more than half of the Directors are present, and the resolution shall be made by the consent of a majority of the Directors present.

Article 22 The returns of the directors of the Company is delegated to the Board of Directors based on the extent of their participation in and value of their contribution to the operations of the Company and with reference to industry standards.

Article 23 The Board of Directors shall elect a chairman of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the Directors, and may also elect in the same manner a Vice Chairman of the Board. The Chairman of the Board shall not have a second vote or a veto in the Board and shall represent the Company externally.

Article 24 A meeting of the Directors shall be convened by the Chairman of the Board except at the first meeting of each term, which shall be convened by the Director who receives the largest number of votes representing the right to vote after re-election, and shall be notified by the convenor to the Directors at least seven days in advance of the meeting, except in case of emergency.

The convening of the board of directors of the Company may be notified in writing, by e-mail or by fax of the date, place and agenda of a meeting of the Board.

The Board shall meet at least once a quarter.

Directors who attend the meeting by video screen are deemed as having attended in person.

Article 25 The chairman of the board of directors shall preside over the meeting of the board of directors. In addition, the Chairman shall have the right to sign documents in the name and on behalf of the Company in accordance with the resolutions of the Board and to do all acts on behalf of the Board in accordance with the resolutions of the Board and, when the Board is not in session, in accordance with the objects of the Company. In the absence of the Chairman, the Vice-Chairman or other directors' proxies shall attend in his/her place in accordance with Article 208 of the Company Act.

Article 26 A Director may authorise in writing another Director to attend and vote on behalf of him/her at a meeting of the Board and on all matters arising at the meeting provided that the proxy shall be limited to one person appointed by him.

Article 27 The Directors shall exercise their authorities and duties in accordance with the resolutions of the Board and the shareholders' meeting.

Article 28 If for any reason the number of vacancies in the board of directors of a company equals to one third of the total number of directors, the board of directors shall call a shareholders' meeting to elect succeeding directors to fill the vacancies. Except in the case of a general re-election of Directors, a new Director shall hold office for the remainder of the term for which he/she was appointed.

#### Chapter 4 Management and Operation of the Company

Article 29 The Company may, by resolution of the Board of Directors, have several managers in place. Their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Article 30 Subject to the provisions of the Company Act and these Articles, the officers of the Company shall comply with the directions of the Board in all respects.

#### Chapter 5 Financial Reports

Article 31 The year of the Company shall commence on the first day of January and end on the December 31 in each year. The Board shall, at the end of each accounting year, prepare the following forms and submit them to the shareholders' meeting for recognition:

1. Business report
2. Financial statements
3. Proposal for the distribution of earnings and appropriation for making up losses

Article 32 If the Company makes a profit for a year (the profit refers to the pre-tax income before the remuneration to employees and directors is deducted), the Company shall set aside 3.6% to 8.6% as employee remuneration and not more than 3.6% as remuneration to directors. However, where the Company has accumulated losses (including adjustments to the amount of

undistributed earnings), the amount of the indemnity shall be reserved in advance.

The aforesaid employee remuneration may be in the form of stock or cash and may be made payable to employees of subordinate companies who satisfy such conditions as the Board may prescribe. The aforesaid director remuneration shall be in cash only.

The first two items shall be resolved by the Board of Directors and reported to the shareholders' meeting.

Article 32-1 If the Company's annual final accounts show a net profit after tax for the current period, the Company shall first make up for the accumulated losses and set aside 10% of the accumulated losses as legal reserve in accordance with the law, unless the accumulated legal reserve has reached the Company's paid-in capital. The special reserve shall be appropriated or reversed in accordance with the provisions of the Act or the competent authority. The Board of Directors shall prepare a proposal for the surplus distribution of the remaining surplus, together with any undistributed surplus at the beginning of the period, and submit it to the shareholders' meeting for resolution on the distribution of dividends to shareholders.

The Company's dividend policy is to distribute dividends to shareholders in cash or in shares, with cash dividends being no less than 10% of the total dividends, in accordance with the Company's current and future development plans, taking into account the investment environment, capital requirements and domestic and international competition, as well as the interests of shareholders.

#### Chapter 6 Supplemental Provisions

Article 33 The details of the Company's internal organization and business processes shall be determined by the Board.

Article 34 All matters not provided for in these Articles shall be governed by the Company Act.

Article 35 The Articles were established on December 2, 1997.  
The Articles were 1st amended on November 24, 1999.  
The Articles were 2nd amended on September 10, 2000.  
The Articles were 3rd amended on June 11, 2001.  
The Articles were 4th amended on June 3, 2002.  
The Articles were 5th amended on June 13, 2003.  
The Articles were 6th amended on June 11, 2004.  
The Articles were 7th amended on June 2, 2005.  
The Articles were 8th amended on June 12, 2006.  
The Articles were 9th amended on June 7, 2007.  
The Articles were 10th amended on June 25, 2008.  
The Articles were 11th amended on June 14, 2010.  
The Articles were 12th amended on February 17, 2011.  
The Articles were 13th amended on June 25, 2013.  
The Articles were 14th amended on June 22, 2015.  
The Articles were 15th amended on June 22, 2016.  
The Articles were 16th amended on June 26, 2018.  
The Articles were 17th amended on June 14, 2022.  
The Articles were 17th amended on June 18, 2024.

[Appendix 2]

Super Dragon Technology Co., Ltd.  
Rules and Procedures of Shareholders' Meeting

- Article 1 (Basis of determination)  
To establish an excellent governance system for the Company's shareholders' meeting, improve the supervisory function, and strengthen the management function, these Rules are formulated in accordance with the provisions of Article 6 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
- Article 2 Unless otherwise stipulated by laws or regulations, the rules of procedure for the Company's shareholders' meeting shall be governed by these Rules.
- Article 3 (Convening of shareholders' meetings and meeting notices)  
Unless otherwise provided by law or regulation, the Company's shareholders' meetings shall be convened by the Board of Directors.  
Changes to the method of convening the shareholders' meeting shall be subject to a resolution by the Board of Directors and shall be made no later than before the notice of the shareholders' meeting is sent.  
The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the originals of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders' meeting or 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS 21 days before the date of the regular shareholders' meeting or 15 days before the date of the special shareholders' meeting. If, however, the Company has the paid-in capital of NT\$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders' meeting. Fifteen days before the Company convenes a shareholders' meeting, it shall prepare the shareholders' meeting agenda handbook and supplementary materials and make them available for the shareholders to obtain and review at any time. In addition, the handbook shall be displayed at the Company and its professional shareholder service agency. The Company shall provide the handbook and supplementary materials mentioned in the preceding paragraph to the shareholders on the day of the shareholders' meeting in the following methods:  
I. When a physical shareholders' meeting is convened, such materials shall be distributed on-site at the shareholders' meeting.  
II. When a physical shareholders' meeting is convened, along with a video conference, such materials shall be distributed on-site at the shareholders' meeting, and an electronic file of such materials shall be uploaded to the video conference platform.  
III. When a shareholders' meeting is convened by video conference, an electronic file of such materials shall be sent to the video conference platform.  
The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form. Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of the removal of the non-compete clause for the directors, capitalization of earnings, capitalization of legal reserve, dissolution, merger, or demerger of the Company, or any matter in each subparagraph under Article 185, paragraph 1 of the Company Act; Articles 26-1 and 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be set out and the essential contents explained in the notice of the shareholders' meeting. None of the above matters may be raised by an extempore motion.  
Where an election of all directors and their inauguration date shall be stated in the notice of the shareholders' meeting, after the completion of the election in said meeting, such inauguration date may not be altered by any extempore motion or otherwise in the same meeting.  
A shareholder holding one percent or more of the total number of the issued shares may submit to the Company a proposal for discussion at a general shareholders' meeting. The number of items so proposed is limited only to one, and no proposal containing more than one item will be included in the meeting agenda. A shareholder's proposal in alignment with any circumstance under any subparagraph of paragraph 4 of Article 172-1 of the Company Act may not be included in the meeting agenda by the Board of Directors.  
A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.  
Prior to the book closure date before an annual shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholders' proposals in writing or by electronic means and the location and time period for their submission; the period for acceptance of shareholders' proposals may not be fewer than 10 days.  
Each of such proposals is limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy

at the annual general meeting of shareholders and take part in the discussion of the proposal. Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this article. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the board of directors at the shareholders' meeting to be convened.

Article 4 (Attendance at shareholders' meetings and proxy)

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

Each shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting and shall deliver the proxy form to the Company at least five days before the date of the shareholders' meeting. When a duplicate proxy form is served, the one received earliest shall prevail. Unless a declaration is made to cancel the previous proxy form.

Once a proxy form is received by the Company, if a shareholder wishes to attend the shareholders' meeting in person or to exercise their voting rights in writing or by electronic means, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Once the proxy form is received by the Company, in the case that the shareholder intends to attend the shareholders' meeting by video conference, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting; otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 5 (Principles for the venue and time of a shareholders' meeting)

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

When the Company convenes a shareholders' meeting by video conference, it is not subject to the restriction on the venue of the meeting under the preceding paragraph.

Article 6 (Preparation of a sign-in book and other documents)

The Company shall state, in the meeting notice, the sign-in time and place for shareholders, solicitors, and proxies (hereinafter referred to as "shareholders"), and other matters that shall be noted.

The time at which shareholders' sign-in begins, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The sign-in place shall be clearly marked and staffed with a sufficient number of suitable personnel. When the shareholders' meeting is convened by video conference, the sign-in process shall begin on the video conference platform 30 minutes before the meeting commences. Shareholders who have completed the sign-in shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend the shareholders' meetings with their attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attendance presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with a sign-in book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda handbook, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, ballots shall also be furnished.

When the government or a juridical person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juridical person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting.

If the shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference should register with the Company two days prior to the shareholders' meeting.

If the shareholders' meeting is convened by video conference, the Company shall upload the meeting agenda handbook, annual report, and other relevant materials to the video conference platform at least 30 minutes prior to the start of the meeting and continue to disclose them until the end of the meeting.

Article 6-1 (Convening of the shareholders' meeting by video conference and the matters to be included in the meeting notice)

When the Company convenes the shareholders' meeting by video conference, the information below shall be stated in the meeting notice:

- Methods of shareholders participating in the video conference and exercising their rights.

- 二. The response to the obstacles to the video conference platform or to the participation in the video conference due to natural disasters, incidents, or other force majeure events shall include at least the following:
  - (一) The time and the date of the next meeting when the meeting needs to be postponed or resumed as such obstacles cannot be resolved.
  - (二) Shareholders who did not register to participate in the original shareholders' meeting by video conference shall not participate in the meeting to be postponed or resumed.
  - (三) When a physical shareholders' meeting is convened, along with a video conference, if the video conference cannot continue, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law, the shareholders' meeting shall continue. For shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance, and they shall be deemed to abstain for all motions resolved at the shareholders' meeting.
  - (四) The handling method in the event that the resolution results of all motions have been announced, while extempore motions have not been resolved.
- 三. When a shareholders' meeting is to be convened by video conference, appropriate alternatives for shareholders who have difficulty participating in the meeting by video means shall be specified.

#### Article 7

(Chair of the shareholders' meeting and attendees in a non-voting capacity)

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman. When the Chairman is on leave or unable to exercise the powers as the chair for any reason, the Vice Chairman shall chair the meeting on his behalf. Where there is no such a position as Vice Chairman or the Vice Chairman is on leave or unable to exercise the powers as the chair for any reason, the Chairman shall appoint one of the managing directors to act as the chair. Where there is no such a position as managing director, the Chairman shall appoint one of the directors to act as the chair. Where the Chairman fails to make such a designation, the managing directors or directors shall select, from among themselves, one person to serve as the chair.

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

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

The Company may appoint its attorneys, CPAs, or relevant persons retained by it to attend a shareholders' meeting in a non-voting capacity.

#### Article 8

(Evidence of the audio or video recordings of the shareholders' meeting)

The Company shall make an uninterrupted audio and video recording of the entire process of the shareholders' meeting from shareholders' sign-in, the proceedings of the meeting, as well as the process of voting and vote counting.

The audio and video recording in the preceding paragraph shall be kept for at least one year.

However, for the litigation filed by the shareholders in accordance with Article 189 of the Company Act, it should be reserved until the end of the proceedings.

If a shareholders' meeting is convened by video conference, the Company shall keep records of shareholders' registration, sign-in, questions raised, as well as voting and the Company's vote counting results and retain the records, while making an uninterrupted audio and video recording of the entire video conference.

The above-mentioned materials and audio and video recordings shall be properly kept by the Company during the period of its existence, and the audio and video recordings shall be provided to those who are entrusted to handle the video conference affairs for storage.

If a shareholders' meeting is convened by video conference, the Company is advised to make an audio and video recording of the back-end interface of the video conference platform.

#### Article 9

(Counting of the shares represented by shareholders present at the shareholders' meeting)

Attendance at shareholders' meetings shall be counted based on numbers of shares. The number of shares in attendance shall be counted according to the shares indicated in the sign-in book or the sign-in cards handed in and the sign-in record on the video conference platform plus the number of shares whose voting rights are exercised in writing or by electronic means.

The chair shall call the meeting to order upon the meeting time and disclose information

concerning the number of non-voting shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If attending shareholders still represent less than one third of the total number of issued shares after two postponements, the chair shall declare the meeting adjourned. If a shareholders' meeting is convened by video conference, the Company shall also declare the meeting adjourned on the video conference platform.

If there are not enough shareholders representing at least one third of issued shares attending the meeting after two postponements, tentative resolutions may be passed in accordance with Article 175, paragraph 1 of the Company Act. Shareholders shall be notified of the tentative resolutions, and another shareholders' meeting will be convened within one month. If a shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference shall re-register with the Company in accordance with Article 6.

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

#### Article 10 (Proposal discussion)

If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on the proposals on the agenda one by one (including extempore motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution by the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene other than the Board of Directors.

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

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

#### Article 11 (Speeches by shareholders)

Before speaking, an attending shareholder shall specify on a speaker's slip the subject of the speech, their shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

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

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes; if the shareholder's speech violates the rules or exceeds the scope of the motion, the chair may have the shareholder stop the speech.

Attending shareholders may not interfere with the speaking shareholders without the Chairman's consent and the speaking shareholders. The Chairman will have the violating shareholders stopped.

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

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

If a shareholders' meeting is convened by video conference, shareholders who participate by video conference may ask questions in text on the video conference platform after the chair calls the meeting to order and before the chair declares the meeting adjourned. The number of questions raised by each shareholder for each motion shall not exceed two, each question shall be limited to 200 words, and the provisions of paragraphs 1 to 5 shall not apply.

If such questions in the preceding paragraph are not in violation of the regulations or not outside the scope of the motions, it is advisable to disclose such questions on the video conference

platform.

- Article 12 (Counting of voting shares and a recusal policy)  
Votes cast at shareholders' meetings shall be calculated based on numbers of shares. With respect to resolutions by a shareholders' meeting, the number of shares held by a shareholder without voting rights shall not be calculated as part of the total number of outstanding shares. When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item and may not exercise voting rights as a proxy for any other shareholder. The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be counted toward the number of the voting rights represented by attending shareholders. With the exception of a trust enterprise or a stock affairs agency approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of the issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the counting.
- Article 13 (Methods for voting, scrutineering, and vote counting)  
Each shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.  
When the Company holds a shareholders' meeting, it shall adopt the exercise of voting rights by electronic means and may adopt the exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder's exercise of voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived their rights with respect to the extempore motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extempore motions and amendments to original proposals.  
A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company at least two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.  
After shareholders exercise their voting rights in writing or by electronic means, if they wish to attend the shareholders' meeting in person or by video conference, they shall serve a declaration of intent to retract the voting rights already exercised under the preceding paragraph two days before the shareholders' meeting in the same manner in which the voting rights were exercised; otherwise the voting rights exercised in writing or by electronic means shall prevail. If the shareholder exercises the voting right in writing or by electronic means and appoints a proxy with a proxy form to attend the shareholders' meeting, the voting right exercised by the attending proxy at the meeting shall prevail.  
Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a vote by the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered on the MOPS.  
When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected and no further voting shall be required.  
Scrutineers and vote counting personnel for the voting on proposals shall be appointed by the chair, provided all scrutineers be shareholders of the Company.  
Vote counting for proposals or elections at a shareholders' meeting shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting and recorded.  
When a shareholders' meeting is convened by video conference, shareholders participating by video conference shall vote on various motions and election(s) on the video conference platform after the chair calls the meeting to order. They shall complete the voting before the chair declares

the voting closed, otherwise they shall be deemed to have waived their voting rights. When a shareholders' meeting is convened by video conference, after the chair declares the voting closed, the votes shall be counted at one go, and the voting and election results shall be announced. If a shareholders' meeting is convened, along with a video conference held at the same time, shareholders who have registered to attend the shareholders' meeting by video conference in accordance with Article 6, intend to attend the physical shareholders' meeting in person, shall rescind the registration in the same manner as the registration two days before the shareholders' meeting, otherwise they can only attend the shareholders' meeting by video conference. Those who exercise their voting rights in writing or by electronic means without retracting their declaration of intention and participate in the shareholders' meeting by video conference shall not exercise their voting rights on the same motions, propose amendment to the same motions, or exercise their voting rights for revised motions, except for extempore motions.

Article 14 (Elections)

The election of directors or supervisors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors or supervisors and those who lost the election and the numbers of votes each candidate won. The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the scrutineers and kept in proper custody for at least one year. However, for the litigation filed by the shareholders in accordance with Article 189 of the Company Act, it should be reserved until the end of the proceedings.

Article 15 (Meeting minutes and documents to be signed)

Matters relating to the resolutions by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form. The distribution of the Company's proceedings may be announced through the MOPS. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of votes won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company. When a shareholders' meeting is convened by video conference, the minutes of the shareholders' meeting shall contain the start and end time of the shareholders' meeting, the method of convening the meeting, the names of the chair and the meeting taker, as well as the response method and the response situation when any natural disasters, accidents, or other force majeure events have obstructed the video conference platform or the participation in the video conference in addition to the matters that shall be recorded in accordance with the preceding paragraph. When a shareholders' meeting is convened by video conference, the Company shall proceed as per the preceding paragraph and shall specify the alternative measures provided to shareholders who have difficulty participating in the video conference in the minutes of the shareholders' meeting.

Article 16 (Public announcement)

The Company shall, on the day of the shareholders' meeting, compile a statistical statement in the prescribed format and disclose the number of shares solicited by the solicitor, the number of shares represented by the proxies, and the number of shares in attendance in writing or by electronic means clearly on site at the shareholders' meeting. When a shareholders' meeting is convened by video conference, the Company shall upload the aforementioned information to the video conference platform at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting. When a shareholders' meeting is convened by video conference, when the chair calls the meeting to order, the total number of shares in attendance shall be disclosed on the video conference platform. The same shall apply if the total number of shares and voting rights in attendance are counted during the meeting. If any resolutions by the shareholders' meeting are material information as stipulated by laws and regulations or Taiwan Stock Exchange Corporation (Taipei Exchange), the Company shall upload the content to the MOPS prior to a deadline.

Article 17 (Maintenance of the order of the venue)

Staff handling administrative affairs of a shareholders' meeting shall wear an identification badge

or an armband.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification badge or an armband, reading "Proctor."

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18 (Recess and resumption of a shareholders' meeting)

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extempore motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

Article 19 (Disclosure of information at video conferences)

When a shareholders' meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of various motions on the video conference platform in accordance with the regulations and shall continue to disclose for at least 15 minutes after the chair declares the meeting adjourned.

Article 20 (Location of the chair and minute taker for shareholders' meeting by video conference only)

When a shareholders' meeting is convened by video conference, the chair and the minute taker shall be at the same location in Taiwan, and the chair shall disclose the address of the place when calling the meeting to order.

Article 21 (Handling of disconnection)

When a shareholders' meeting is convened by video conference, the Company may allow shareholders to perform a simple test of the connection before the meeting commences and provide relevant services immediately before and during the meeting to assist with any technical communication problems.

In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

In the event of any incident in the preceding paragraph that caused the meeting to be postponed or resumed, shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the meeting postponed or resumed.

For the meeting to be postponed or resumed under paragraph 2, shareholders who have registered to participate in the original shareholders' meeting by video conference and have completed the registration but fail to participate in said meeting, the number of shares in attendance and the voting rights and voting rights for elections exercised at the original shareholders' meeting shall be included in the total number of attending shareholders' shares, voting rights, and voting rights for elections at the meeting postponed or resumed.

When a shareholders' meeting is postponed or resumed in accordance with paragraph 2, the motions for which the voting and counting of votes have been completed and the voting results or the list of elected directors or supervisors have been announced, do not need to be discussed or resolved again.

When the Company convenes a shareholder's meeting, supplemented by a video conference, if the video conference cannot continue as under paragraph 2, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law, the shareholders' meeting shall

continue. There is no need to postpone or resume the meeting in accordance with paragraph 2. When the meeting shall continue as in the preceding paragraph, for shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance; however, they shall be deemed to abstain for all motions resolved at the shareholders' meeting.

When postponing or resuming a meeting according to the second paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the second paragraph.

- Article 22 (Handling of digital divide)  
When a shareholders' meeting is to be convened by video conference, appropriate alternatives for shareholders who have difficulty participating in the meeting by video means shall be provided.
- Article 23 The Rules is implemented after the resolution reached in the meeting of shareholders, so is the amendment.
- Article 24 The first amendment of the Rules was registered on June 22, 2016.  
The second amendment of the Rules was registered on June 16, 2020.  
The third amendment of the Rules was registered on July, 29, 2021.  
The fourth amendment of the Rules was registered on June, 14, 2022.

### [Appendix 3]

#### Super Dragon Technology Co., Ltd. Procedures for the Selection of Directors

- Article 1 For the purpose of fair, just and open election of directors, I hereby establish this procedure in accordance with Article 21 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies".
- Article 2 The election of directors of the Company shall be governed by these procedures, except as provided by law.
- Article 3 The selection of the Company's directors shall take into account the overall configuration of the Board of Directors. The composition of the Board of Directors shall take into account diversity, and shall formulate appropriate diversity guidelines with respect to its own operations, business model and development needs, including but not limited to the following two major criteria:
- 一、 Basic criteria and values: gender, age, nationality and culture, etc.
  - 二、 Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.
- Members of the Board shall generally possess the knowledge, skills and qualities necessary for the performance of their duties and shall, as a whole, possess the following competencies:
- 一、 Operational judgment.
  - 二、 Accounting and financial analysis capability.
  - 三、 Operation management capability.
  - 四、 Crisis management capability.
  - 五、 Industry knowledge.
  - 六、 International market view.
  - 七、 Leadership.
  - 八、 Decision capability.
- More than half of the directors shall be directors and shall not be related to each other as spouses or second degree relatives.
- The Company's Board of Directors shall consider adjusting the composition of the Board of Directors based on the results of the performance evaluation.
- Article 4 The qualifications of the independent directors of the Company shall comply with the provisions of Articles 2, 3 and 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".
- The election of independent directors of the Company shall be in accordance with Articles 5, 6, 7, 8 and 9 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and in accordance with Article 24 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies".
- Article 5 The election of directors of the Company shall be conducted in accordance with the procedures of the nomination system for candidates as set forth in Article 192-1 of the Company Act.
- When the number of directors falls below five due to the dismissal of a director for any reason, the company shall hold a director by-election at the next following shareholders' meeting.
- When the number of directors falls short by one-third of the total number prescribed by the articles of incorporation, the company shall convene a special shareholders' meeting within 60 days of the occurrence of that fact to hold a director by-election.
- When the number of independent directors is less than the number specified in the Company's Articles of Incorporation for any reason, a by-election shall be held at the latest shareholders' meeting; if all independent directors are dismissed, an extraordinary shareholders' meeting shall be held within 60 days from the date of such dismissal.
- Article 6 The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.
- Article 7 The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.
- Article 8 The number of directors shall be calculated in accordance with the quotas set forth in the Company's Articles of Incorporation for the election of independent directors and non-independent directors, and the directors shall be elected in the order of the number of votes received representing the greater number of election rights. When two or more persons receive

the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 9 Before the election begins, the Chairperson shall designate a number of scrutineers and tellers with the status of shareholders to perform the relevant duties. The ballot boxes are prepared by the Board of Directors and are open for inspection by the scrutineers before the voting.

Article 10 An election ballot is invalid under any of the following circumstances in the left:

一、 A ballot prepared by the person who has the right to call is not used.

二、 A blank ballot is placed in the ballot box.

三、 A ballot with illegible or altered handwriting.

四、 A ballot paper that does not match the list of candidates for election as a director.

五、 A ballot with other words on it, except for the number of election rights allocated.

Article 11 The Chairperson shall announce the names of the Directors elected and the number of their election rights on the spot after the voting is completed.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the scrutineers and kept in proper custody for at least one year. However, for the litigation filed by the shareholders in accordance with Article 189 of the Company Act, it should be reserved until the end of the proceedings.

Article 12 The Board of Directors of the Company shall issue a notice of election to the elected directors.

Article 13 These procedures shall be effective upon approval by the shareholders' meeting, and shall be amended as well.

Article 14 The first amendment of the Procedure was registered on June 22, 2016.

The second amendment of the Procedure was registered on June 26, 2018.

The third amendment of the Procedure was registered on June 18, 2019.

The fourth amendment of the Procedure was registered on July, 29, 2021.

#### [Appendix 4] Shareholding of All Directors

### Shareholding of All Directors

Book closure date: April 21, 2025

| Title                            | Name  | Registered shareholding       |                    |
|----------------------------------|---|-------------------------------|--------------------|
|                                  |   | Number of shares held (share) | Shareholding ratio |
| Chairman                         | Chieh-Hsin Wu   | 4,349,125                     | 4.16%              |
| Director                         | Yao-Hsun Wu   | 29,856,515                    | 28.57%             |
| Director                         | Enormous Vastness Investment Company Limited<br>Representative: Kang-Chi Chou | 2,193,000                     | 2.10%              |
| Director                         | Fukang Investment Co., Ltd.<br>Representative: Chia-Nan Hsu                   | 4,019,000                     | 3.84%              |
| Independent director             | Shih-Chun Ho  | --                            | --                 |
| Independent director             | Cheng-Che Tsai  | --                            | --                 |
| Independent director             | Zhi-Fang Wang   | --                            | --                 |
| Independent director             | Ya-Hsuan Wang   | --                            | --                 |
| All shares held by all directors |   | 40,417,640                    | 38.67%             |

1. The Company's paid-in capital is NT\$1,045,137,290 and the Company has 104,513,729 outstanding shares.
2. The minimum required combined shareholding of all directors by law is 8,000,000 shares.
3. As of the book closure date of the shareholders' meeting, the total number of shares held by all directors reached the legally required number of shares.