

Stock Code: 8277



Unifosa Corp.

2026 Annual General Shareholders' Meeting

Meeting Handbook

Date: June 9, 2026 at 9:00 a.m.

**Location: No. 16, Sec. 4, Zhongshan N. Rd., Shilin Dist., Taipei City
(Room 332, 3F., Teaching Area, Jiantan Youth Activity Center)**

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Unifosa Corp.

2026 Agenda of the Annual General Shareholders' Meeting

Time: June 9, 2026 (Tuesday) at 9:00 a.m.

Location: No. 16, Sec. 4, Zhongshan N. Rd., Shilin Dist., Taipei City
(Room 332, 3 F., Teaching Area, Jiantan Youth Activity Center)

Meeting format: Physical shareholders' meeting

Meeting Procedure:

One. Call the meeting to order (reporting the total number of shares present)

Two. Chairman's remarks

Three. Reports

- I. 2025 Business Report of the Company
- II. Report on the Audit Committee's review of the 2025 financial statements of the Company.
- III. Report on the 2025 Directors' Remuneration of the Company.
- IV. Report on the accumulated deficit reaching one-half of the Company's paid-in capital.

Four. Ratifications

- I. Proposal for approval of the 2025 financial statements of the Company.
- II. Proposal for approval of the 2025 deficit compensation of the Company.

Five. Discussions

- I. Proposal to amend the Company's "Procedure for the Acquisition or Disposal of Assets".
- II. Proposal to amend the Company's "Articles of Incorporation".
- III. Proposal to conduct capital reduction to offset losses of the Company.
- IV. Proposal to conduct private placement of common shares of the Company.

Six. Elections

- I. By-election of directors of the Company.

Seven. Other Motions

- I. Proposal to lift the non-compete restrictions for newly appointed directors of the Company.

Eight. Extraordinary Motions

Nine. Adjournment

Report Items

[Report No. 1]

2025 Business Report of the Company, submitted for review.

Explanation:

For the 2025 Business Report of the Company, please refer to pages 11 to 14 of this Handbook [Annex 1].

[Report No. 2]

Subject: Report on the Audit Committee's review of the 2025 financial statements of the Company, submitted for review.

Description: For the 2025 Audit Committee Review Report of the Company, please refer to page 15 of this Handbook [Annex 2].

[Report No. 3]

Subject: Report on the 2025 Directors' Remuneration of the Company, submitted for review.

Description: In accordance with Article 10-1 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies," the remuneration of the Company's directors for 2025, including the remuneration policy, individual remuneration content, amounts, and the linkage to performance evaluation results, please refer to pages 16 to 17 of this Handbook [Annex 3].

[Report No. 4]

Subject: Report on the accumulated deficit reaching one-half of the Company's paid-in capital, submitted for review.

Description: As of December 31, 2025, the Company's accumulated deficit amounted to NT\$523,167,232, reaching one-half of the paid-in capital; in accordance with Article 211 of the Company Act, the matter is reported to the shareholders' meeting.

Ratification Items

[Ratification No. 1]

2025 financial statements of the Company, submitted for approval. (proposed by the Board of Directors)

Explanation

- I. The Company's 2025 financial statements, including the business report, financial statements (including consolidated and parent company only financial statements), and deficit compensation table, have been approved by a resolution of the 6th meeting of the 12th Board of Directors; the financial statements (including consolidated and parent company only financial statements) have also been audited by CPAs Ya Chuan Chang and Chin Feng Lin of Crowe Horwath United Certified Public Accountant. The aforementioned statements have been submitted to and reviewed by the Company's Audit Committee, which has issued a review report accordingly.
- II. For the 2025 Business Report of the Company, please refer to pages 11 to 14 of this Handbook [Annex 1].
- III. For the aforementioned financial statements and deficit compensation table, please refer to pages 18 to 36 of this Handbook [Annex 4] and [Annex 5].
- IV. Submitted for approval.

Resolution:

[Ratification No. 2]

Subject: 2025 deficit compensation of the Company, submitted for approval. (proposed by the Board of Directors)

- Description: I. The Company's beginning accumulated deficit to be offset for 2025 was NT\$489,428,820 (same currency hereinafter); after adding the net loss after tax for 2025 of NT\$33,738,412, the ending accumulated deficit to be offset was NT\$523,167,232.
- II. For the Company's "2025 Deficit Compensation Table," please refer to page 36 of this Handbook [Annex 5].
 - III. Submitted for approval.

Resolution:

Discussion Items

[Discussion No. 1]

Proposal to amend the Company's "Procedure for the Acquisition and Disposal of Assets," submitted for resolution. (proposed by the Board of Directors)

Explanation:

- I. In accordance with the FSC Order Jin-Guan-Zheng-Fa-Zi No. 1140383333 dated July 24, 2025, which announced amendments to certain provisions of the "Regulations Governing the Acquisition or Disposal of Assets by Public Companies," the Company proposes to amend its "Procedure for the Acquisition and Disposal of Assets."
- II. For the Company's Comparison Table of Amendments to the "Procedure for the Acquisition and Disposal of Assets," please refer to pages 37 to 43 of this Handbook [Annex 6].
- III. Submitted for resolution.

Resolution:

[Discussion No. 2]

Subject: Proposal to amend the Company's "Articles of Incorporation," submitted for resolution. (proposed by the Board of Directors)

- Description:
- I. In response to the needs of the Company's operational practices, the Company proposes to amend its "Articles of Incorporation."
 - II. For the Company's Comparison Table of Amendments to the "Articles of Incorporation," please refer to pages 44 to 46 of this Handbook [Annex 7].
 - III. Submitted for resolution.

Resolution:

[Discussion No. 3]

Subject: Proposal to conduct capital reduction to offset losses of the Company, submitted for resolution. (proposed by the Board of Directors)

- Description:
- I. As of December 31, 2025, the Company's ending accumulated deficit to be offset was NT\$523,167,232. In order to improve the financial structure, strengthen the Company's operational fundamentals, and enhance its future development, the Company proposes to reduce capital to offset losses.
 - II. Before the capital reduction, the Company's paid-in capital was NT\$916,288,330, with 91,628,833 issued common shares at a par value of NT\$10 per share. The Company proposes to reduce its capital by NT\$521,288,330, canceling 52,128,833 issued shares, representing a capital reduction ratio of 56.89129861%. After the capital reduction, the paid-in capital will be NT\$395,000,000, with a par value of NT\$10

per share and 39,500,000 issued common shares.

- III. Upon approval by the shareholders' meeting and the competent authority, the shares will be canceled based on each shareholder's shareholding ratio as recorded in the shareholders' register on the capital reduction record date. For every 1,000 shares held, 568 shares will be canceled, that is, 432 shares will be issued for every 1,000 shares. For fractional shares of less than one share after the capital reduction, shareholders may apply to the Company's stock affairs agent to consolidate such shares into whole shares during the period from five days prior to the book closure date for the capital reduction share exchange to the day before the book closure date. Shareholders who fail to apply for consolidation within the specified period, or whose shares remain less than one share after consolidation, will receive cash compensation calculated at par value, rounded down to the nearest dollar, with any amount below one dollar disregarded. The Chairman is authorized to negotiate with specific persons to subscribe for such shares at par value. For shareholders holding shares through the centralized securities depository, the proceeds from fractional shares will be used to offset the custody fees charged by the depository.
- IV. This capital reduction proposal will be submitted to the shareholders' meeting for resolution. Upon approval by the shareholders' meeting and the competent authority, the Chairman is authorized to determine the capital reduction record date and the capital reduction share exchange record date, and to handle matters related to the issuance of replacement share certificates. If, subsequently, the Company's capital changes resulting in an adjustment to the capital reduction ratio, or if amendments are required due to changes in laws or regulations, revisions by the competent authority, or in response to objective circumstances, the shareholders' meeting is requested to authorize the Chairman to handle such matters in accordance with applicable laws and regulations and to make the necessary public announcements.
- V. The new shares issued in exchange for the capital reduction will be issued in scripless form, and the rights and obligations thereof shall be the same as those of the originally issued common shares.
- VI. For the Company's "Business Improvement Plan and Implementation Control Measures," please refer to pages 47 to 49 of this handbook [Annex 8].
- VII. Submitted for resolution.

Resolution:

[Discussion No. 4]

Subject: Proposal to conduct private placement of common shares of the Company, submitted for resolution. (proposed by the Board of Directors)

Description: I. In order to strengthen working capital and meet other funding needs for the Company's future operational planning, and after assessing market conditions, timeliness of fundraising, and issuance costs, the Company proposes to conduct a private placement of common shares in accordance with Article 43-6 of the Securities and Exchange Act

and the "Directions for Public Companies Conducting Private Placements of Securities."

- II. For this private placement of common shares, the maximum number of shares to be issued is expected to be 20,000 thousand shares, with a par value of NT\$10 per share. Pursuant to Article 43-6, Paragraph 6 of the Securities and Exchange Act, the details are as follows:
- (I) Basis for determining the private placement price and its reasonableness:
1. The reference price for this private placement of common shares shall be determined based on the higher of the prices calculated under the following two benchmarks:
 - (1) The simple arithmetic average of the closing prices of the common shares for either 1, 3, or 5 business days prior to the pricing date, after deducting the effects of ex-rights for stock dividends and ex-dividend adjustments, and adding back the share price after reverse adjustment for capital reduction.
 - (2) The simple arithmetic average of the closing prices of the common shares for the 30 business days prior to the pricing date, after deducting the effects of ex-rights for stock dividends and ex-dividend adjustments, and adding back the share price after reverse adjustment for capital reduction.
 2. Considering the willingness of subscribers, the price for this private placement of common shares shall not be lower than 60% of the reference price as the basis for pricing. The Company has engaged independent expert CPA Yao-Ting Li to issue an "Opinion on the Basis and Reasonableness of Pricing"; please refer to pages 50 to 63 of this Handbook [Annex 9]. The actual pricing date and actual private placement price shall be determined by the Board of Directors within the range not lower than the percentage resolved by the shareholders' meeting, based on negotiations with specific persons.
 3. If the price of this private placement of common shares is set below par value in accordance with the aforementioned pricing percentage, resulting in an accumulated deficit, such deficit will be addressed based on market conditions and the Company's operating status, through future earnings or capital reserve, capital reduction, or other methods.
 4. The pricing basis for this private placement of common shares complies with the "Directions for Public Companies Conducting Private Placements of Securities" and relevant regulations of the competent authority, and is not expected to materially impair shareholders' rights and interests; therefore, such pricing should be considered reasonable.
- (II) Method for selecting specific persons for the private placement: The subscribers for this private placement of common shares shall be selected primarily from those who can provide direct or indirect benefits to the Company's future operations, and shall be limited to specific persons meeting the requirements of Article

43-6, Paragraph 1 of the Securities and Exchange Act and the FSC Order Jin-Guan-Zheng-Fa-Zi. No. 1120383220 dated September 12, 2023. As of now, no subscribers have been confirmed.

(III) Necessity for conducting the private placement:

1. Reasons for not adopting a public offering:

Considering the Company's business development, funding needs, timeliness of fundraising, and issuance costs, and given that privately placed common shares are subject to transfer restrictions within three years, which will help stabilize shareholding, the Company proposes to raise funds through a private placement of common shares.

2. Amount of the private placement:

The total number of common shares to be issued in this private placement shall not exceed 20,000 thousand shares, and it is proposed that the shareholders' meeting authorize the Board of Directors to conduct the issuance in two tranches within one year from the date of the shareholders' meeting resolution. If the private placement plan cannot be completed within the one-year period, the Company will convene a Board of Directors meeting before the expiration of the period to resolve not to proceed with the private placement and will make the relevant disclosure on MOPS.

3. Use of proceeds from each tranche of the private placement and expected benefits:

Number of times	Expected number of shares to be issued	Use of proceeds for each tranche	Expected benefits for each tranche
1st	Up to 10,000 thousand shares	Note 1	Note 2
2nd	Up to 10,000 thousand shares	Note 1	Note 2

Note 1: Use of proceeds for each tranche

The proceeds from both tranches of this private placement are intended to be used to strengthen working capital and meet other funding needs for the Company's future operational planning.

Note 2: Expected benefits for each tranche

The proceeds from both tranches of this private placement are intended to improve the Company's overall financial structure and enhance the flexibility of capital utilization. They are expected to support operational funding needs, expand business scope, strengthen the Company's ability to respond to industry development, and improve operational efficiency and long-term market competitiveness, thereby providing direct or indirect benefits to the Company's future operations.

III. The rights and obligations of the common shares to be issued in this private placement shall, in principle, be the same as those of the Company's issued common shares; however, pursuant to the Securities and Exchange Act, within three years from the date of delivery of the privately placed securities, such shares may not be sold except to the

transfer counterparties specified under Article 43-8 of the Securities and Exchange Act. After three years from the date of delivery, the Company will authorize the Board of Directors, based on the prevailing market conditions and in accordance with relevant laws and regulations, to apply to the competent authority for public issuance and TPEX listing for trading.

- IV. As resolved by the Board of Directors, the Company proposes to conduct a private placement of common shares and has engaged Grand Fortune Securities as the securities underwriter to issue an “Evaluation Opinion on the Necessity and Reasonableness of the Private Placement.” Please refer to pages 64 to 70 of this Handbook [Annex 10].
- V. The main contents of this private placement plan, except for the pricing percentage, including the actual issue price, number of shares to be issued, issuance conditions, project items, amount to be raised, expected schedule, anticipated benefits, and other matters not yet specified, are proposed to be submitted to the shareholders' meeting for approval, with authorization granted to the Board of Directors to adjust, determine, and implement them based on market conditions within the principles and scope of this proposal. If, in the future, amendments are required due to changes in laws or regulations, instructions from the competent authority, or based on operational assessments or objective circumstances, it is also proposed that the shareholders' meeting authorize the Board of Directors to handle such matters in full.
- VI. To facilitate this private placement of common shares, it is proposed that the shareholders' meeting authorize the Chairman or his designee to represent the Company in executing and negotiating all contracts and documents related to this private placement plan. Any other matters not specified herein shall be handled by the Chairman with full authority within the scope permitted by applicable laws and regulations.
- VII. Submitted for resolution.

Resolution:

Election Matters

[Election Matters No. 1]

By-election of directors of the Company, submitted for election. (proposed by the Board of Directors)

Explanation:

- I. In accordance with Article 17 of the Company's Articles of Incorporation, the Company shall have seven to nine directors. The 12th Board of Directors originally consisted of eight directors (including four independent directors); due to the resignation of directors, there are currently two vacant director positions.
- II. In order to align with the Company's operational development and strengthen the functioning of the Board of Directors, it is proposed to increase the number of directors by one seat, bringing the total to nine directors. Three directors (including one independent director) will be elected at this annual general shareholders' meeting under the candidate nomination system.
- III. The term of office for the directors to be elected in this by-election shall be from June 9, 2026 to May 28, 2028, the expiration date of the current term of the Board of Directors.
- IV. For the Company's "List of Director (including Independent Director) Candidates," please refer to page 71 of this Handbook [Annex 11].
- V. Submitted for election.

Election results:

Other Motions

[Other Motions No. 1]

Proposal to lift the non-compete restrictions for newly appointed directors of the Company, submitted for resolution. (proposed by the Board of Directors)

Explanation:

- I. In accordance with Article 209 of the Company Act, "If a director engages, for himself or on behalf of others, in any act within the scope of the Company's business, he shall explain the material content of such act to the shareholders' meeting and obtain its approval."
- II. For the Company's newly appointed directors (including corporate directors and their representatives), without prejudice to the Company's interests, it is proposed to submit the material details of their competing activities to the shareholders' meeting for approval to lift the non-compete restrictions.
- III. For the Company's "Details of Lifting Non-Compete Restrictions for Newly Appointed Director Candidates," please refer to page 72 of this Handbook [Annex 12].
- IV. Submitted for resolution.

Resolution:

Extraordinary Motions

Adjournment

Annex 1

Unifosa Corp. Business Report

I. 2025 Business Results

(I) Business plan implementation results

Unit: NT\$ Thousands

Item	2025	2024	Increase (decrease)	Increase (decrease) rate
Operating revenue	243,802	293,682	(49,880)	(16.98)%
Gross profit (loss)	77,967	71,960	6,007	8.35%
Net operating income (loss)	(70,364)	(64,836)	(5,528)	(8.53)%
Net non-operating income and expenditure	17,023	(18,066)	35,089	194.23%
Net profit (loss) before tax	(53,341)	(82,902)	29,561	35.66%
Net profit (loss) after tax	(53,325)	(82,950)	29,625	35.71%
Earnings per share after tax (NT\$)	(0.37)	(0.72)	–	–

(II) Budget execution capability

Since the memory industry rebounded from the price trough in 2024, demand remained sluggish in Q1 2025 due to the traditional off-season; however, driven by a wave of early stocking by customers exporting to the U.S. to avoid tariff threats, and the reduction of legacy process capacity by memory manufacturers, DDR4 prices surged sharply starting in April. Prices in the spot market showed slight weakness in July and August, but began to rise again gradually from September. The memory shortage remains difficult to resolve, with prices surging. The shortage is expected to persist until the end of 2026, driving continued price increases, with prices rising to 4 to 5 times compared to the beginning of the year. For the Company's Memory Business Group, the originally planned sales volume of DRAM modules for 2025 was 52,000 units, while the actual sales volume reached 67,503 units, achieving a completion rate of 129.81%. The originally planned sales volume of integrated circuits was 1,127,700 units, while the actual sales volume was 3,200 units, achieving a completion rate of 0.28%, due to adjustments made in response to customer demand; in addition, for the Storage Business Group, the originally planned sales volume for RAID products in 2025 was 196 units, and for system integration products was 1,455 units, while the actual sales volumes were 180 units and 2,397 units, respectively, with completion rates of 91.84% and 164.74%, and 14,754 units of information security software were newly introduced under agency distribution, with overall performance considered satisfactory.

(III) Analysis of financial income and expenses and profitability

Unit: NT\$ Thousands; %

Analysis Item		2025	2024	
Financial income and expenditure	Operating revenue	243,802	293,682	
	Net non-operating income and expenditure	17,023	(18,066)	
Profitability	ROA (%)	-8.93	-11.78	
	ROE (%)	-11.36	-15.76	
	As a percentage of paid-in capital (%)	Operating income	-7.68	-7.08
		Net income before tax	-5.82	-9.05
	Net profit margin (%)	-21.87	-28.25	
	Earnings per share (NT\$)	(0.37)	(0.72)	

(IV) Research and development status

In terms of memory modules, the investment trend in high-end memory continues to intensify, with DRAM manufacturers accelerating the shift of resources toward higher value-added products such as DDR5 and HBM. The expansion of capacity and production line adjustments are expected to extend through 2026, and the supply-demand structure remains tight. Although the market share of DDR5 has gradually increased as expected, due to the continued expansion of demand driven by AI applications, it cannot be ruled out that future demand for HBM may crowd out production capacity. In 2025, the Company's development of DDR5 desktop memory modules has been completed, and whether the DDR5 memory module product series can continue to grow steadily in 2026 will depend on the overall supply conditions of upstream manufacturers.

In terms of storage-related products, for 2025, the Company upgraded the power system of its existing Rackmount 3U16 bay / 4U64 bay disk array series for RAID/JBOD storage products by adopting high-efficiency CRPS standard power supply units, enabling customers to reduce energy consumption more effectively in line with the principles of sustainable development. For this upgrade, the 3U16BAY EP-3163 series has introduced 550W dual power supplies, while the 4U64BAY EP-4643 RAID / EP-4646 JBOD series has introduced 1200W dual power supplies; related models, including SAS-SAS, Fibre-SAS, and JBOD, have been gradually introduced to the market.

In terms of the evolution of storage technologies, SAS4, PCIe Gen4/5, NVMe, and high-density magnetic recording (EAMR/HAMR) have become the mainstream technological directions. The growth of high-capacity hard drives is driving upgrades in storage system design, prompting enterprises to adopt higher-density storage platforms. Unifosa will, in line with this trend, strengthen the development of large-scale JBOD, RAID, and high-density enclosures, and will introduce integrated storage products with high bandwidth and high reliability to meet the demands of AI training data, surveillance video retention, and cloud storage. In 2026, the Company will continue to develop and upgrade the existing proNAS software Embedded Linux version for NAS/iSCSI network storage to the Linux Kernel 6 version in order to comply with future operating system security updates. In addition, the new Linux Kernel 6 version will support Intel's next-generation Raptor Lake-S chipset and Xeon processors, and this architecture will support higher-speed DDR5 memory and the PCIe 5.0 bus.

II. Summary of the 2026 operating plan

(I) Business policies

1. Strengthen the financial structure and enhance operational fundamentals

In view of the importance of strengthening the ability to respond to risks arising from industry changes, the Company will continue to actively enhance the flexibility of working capital and strive toward a low-debt operating model. It will also further refine operational details and, through thorough and comprehensive review and coordination, formulate sound and appropriate financial plans, enabling the Company to operate steadily under a robust financial structure and sufficient working capital, thereby further strengthening its operational fundamentals and industry competitiveness, with the aim of achieving strong performance in future operations and profitability.

2. Commit to operational transformation to address industry risks and economic fluctuations

Amid the significant fluctuations in the DRAM industry and the global economic environment, the Company will continue to uphold its principles of "prudent management" and "focus on core value." At the same time, in response to future competitive trends in the industry, the Company will pursue resource integration to enhance operational efficiency and expand its business scope to increase its operational scale, thereby achieving stable operations, improved performance, and enhanced industry competitiveness. Going forward, the Company will continue to promote operational transformation and adopt a diversified business strategy to effectively mitigate the cyclical risks of the DRAM industry. In addition to developing new products to create business opportunities, the Company will also introduce business units with growth potential to enter new technological fields and industries, further enhancing its innovation capabilities and expanding its business development scope, with the aim of improving overall operational performance.

3. Adopt cost-saving measures to actively improve operational performance

In response to a conservative operating environment where performance has yet to improve, the Company will, in addition to pursuing operational transformation to expand its business, also consider adopting various cost-saving measures to actively improve operational performance, with the aim of injecting growth momentum and vitality into the Company's performance through both revenue expansion and cost control efforts.

(II) Expected sales volume and its basis

Looking ahead to 2026, in the Storage Business Group, the expected sales volume is projected to be 324 units for RAID products, 2,091 units for system integration products, and 21,365 units of information security software.

(III) Major production and sales policies

1. Strengthen adjustments in process integration, enhance the efficiency and flexibility of production management, and pursue maximization of production and sales benefits.
2. Actively promote product transformation and diversification, expand the breadth of new business products to increase market opportunities, and achieve the most effective business model.

III. Future development strategies

- (I) Actively plan new business products and adopt a strategy of diversified and balanced development, commit to diversified and flexible operational planning, and establish a business model that emphasizes both stable growth and profitability, thereby enhancing operational performance and industry competitiveness.
- (II) Adopt a software and hardware integrated R&D strategy, actively develop core storage technologies that meet enterprise and market needs, align with mainstream industry trends, and develop integrated niche products with competitive advantages and future applications. The Company is committed to providing customized cloud storage software and hardware through various technological applications, and to entering potential enterprises and markets with high storage demand through industry-oriented storage solutions.
- (III) Introduce business units with development potential and seek industries with forward-looking prospects and growth potential, in order to enter the market rapidly and effectively, seize opportunities for mutual benefit, and enhance the Company's operational performance.

Chairman: TAI XIN Corp.
Representative: Chin-Tsai Lin

Manager:
Chin-Tsai Lin

Head of Accounting: Yu-
Ling Fu

Annex 2

Unifosa Corp. Audit Committee Review Report

The Board of Directors has prepared and submitted the Company's 2025 Business Report, financial statements (including consolidated and parent company only financial statements), and deficit compensation proposal, among which the financial statements have been audited by CPAs Ya-Chuan Chang and Chin-Feng Lin of Crowe Horwath United Certified Public Accountant, and an unqualified audit report has been issued. The aforementioned statements have been reviewed by the Audit Committee, which found no inconsistencies; therefore, in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, they are hereby submitted for your review.

Respectfully submitted
2026 Annual General Shareholders' Meeting of Unifosa Corp.

Audit Committee Convener: Yu-Feng Ma

March 10, 2026

Annex 3

Unifosa Corp.
Report on the 2025 Directors' Remuneration

2025; Unit: NT\$ Thousands; thousand shares

Title	Name	Directors' remuneration								Sum of A, B, C, and D and their percentages of net income after tax (Note 1)		Directors concurrently serving as employees receiving related remuneration								Sum of A, B, C, D, E, F, and G, and their percentages of net income after tax (Note 1)		Remuneration received from investees other than subsidiaries or from the parent company
		Remuneration (A)		Severance and retirement benefits (B)		Directors' remuneration (C) (Note 2)		Business execution expenses (D)				Salaries, bonuses, and special allowances (E) (Note 3)		Severance and retirement benefits (F) (Note 4)		Employee remuneration (G) (Note 2)						
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements			
Chairman	TAI XIN Corp. Representative: Chin-Tsai Lin	0	0	0	0	0	0	10	10	0	0	447	447	17	17	0	0	0	0	0	0	None
Director	TAI XIN Corp. Representative: Wei-Chen Chiang (Note 5)	0	0	0	0	0	0	10	10	0	0	0	0	0	0	0	0	0	0	0	0	None
Director	Ching -Jong Chen (Note 6)	0	0	0	0	0	0	35	35	0	0	2,102	2,102	1,977	1,977	0	0	0	0	0	0	None
Director	Tsang-An Chiang	0	0	0	0	0	0	30	30	0	0	0	0	0	0	0	0	0	0	0	0	None
Director	Wu-Hsing Hsiao	0	0	0	0	0	0	35	35	0	0	2,879	2,879	205	205	0	0	0	0	0	0	None
Director	Trump Gain Investments Ltd. Representative: Cheng-The Wu (Note 8)	0	0	0	0	0	0	10	10	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Xue-Min Wu	0	0	0	0	0	0	135	135	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Yu-Feng Ma	0	0	0	0	0	0	70	70	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Chin-Tain Chiu	0	0	0	0	0	0	70	70	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Wei-Ru Zhang (Note 7)	0	0	0	0	0	0	65	65	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Chih-Ling Chen (Note 8)	0	0	0	0	0	0	70	70	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Wen-Chin Lee (Note 8)	0	0	0	0	0	0	65	65	0	0	0	0	0	0	0	0	0	0	0	0	None
Independent Director	Chi-Thon Yo (Note 8)	0	0	0	0	0	0	70	70	0	0	0	0	0	0	0	0	0	0	0	0	None

Note 1: As the Company incurred a net loss for 2025, the calculation of the proportion to net income after tax is not applicable.

Note 2: As the Company incurred a net loss for 2025, no remuneration was distributed to directors and employees.

Note 3: In addition, one company car was provided to the Chairman and General Manager and one to the Director and General Manager of the Business Group through leasing arrangements; the rental expense for 2025 was NT\$1,403 thousand.

Note 4: Disclosed in accordance with TPEX regulations: the Company actually paid NT\$1,977 thousand in severance and retirement benefits in 2025, and recognized NT\$222 thousand as severance and retirement benefit expenses.

Note 5: Wei-Chen Chiang, the representative of TAI XIN Corp., was dismissed on September 5, 2025, and Chin-Tsai Lin was appointed as the new representative on the same date.

Note 6: Ching -Jong Chen, Chairman and General Manager, was dismissed on November 4, 2025.

Note 7: Independent Director Wei-Ru Zhang resigned on February 26, 2026.

Note 8: Director Trump Gain Investments Ltd. and Independent Directors Wen-Chin Lee, Chi-Thon Yo, and Chih-Ling Chen were dismissed following the re-election at the shareholders' meeting on May 29, 2025.

I. Remuneration policy for directors

Except for directors' remuneration distributed in accordance with Article 29 of the Company's Articles of Incorporation, under which not more than 2% of earnings is allocated as directors' remuneration, the remuneration of the Company's directors (including independent directors) is determined pursuant to Article 23 of the Articles of Incorporation, whereby the Board of Directors is authorized to determine such remuneration based on each director's level of participation in the Company's operations, the value of their contributions, and prevailing industry standards.

II. Correlation between directors' remuneration and performance evaluation results

In accordance with Article 5 of the Company's "Regulations Governing the Remuneration of Directors and Managers," the remuneration of the Company's directors and managers shall take into account the reasonableness of the correlation with individual performance evaluations, the Company's operating performance, and future risks, and shall be determined based on the annual performance evaluation results of directors in accordance with the "Regulations Governing the Board Performance Evaluation." The results of individual directors' performance evaluations, including evaluation criteria such as understanding of the Company's goals and missions, awareness of directors' responsibilities, degree of participation in the Company's operations, internal relationship management and communication, professional expertise and continuing education of directors, internal control, ESG sustainable development performance, and other factors, serve as the basis for determining the allocation ratio. The Remuneration Committee shall review the reasonableness of such allocation and formulate a recommended distribution plan, which shall then be submitted to the Board of Directors for deliberation and approval. With respect to expenses for the execution of duties, in 2025 the Company only paid transportation allowances for directors attending Board meetings and fixed remuneration for independent directors serving as members of the Remuneration Committee, and no other variable remuneration was granted. Accordingly, the directors' remuneration of the Company has incorporated the relevant results of directors' performance evaluations, and no additional remuneration has been paid.

Annex 4

Independent Auditor's Report

To the shareholders of Unifosa Corp.:

Audit Opinions

The consolidated balance sheets of Unifosa Corp. and its subsidiaries as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity, and cash flows for the periods from January 1 to December 31, 2025 and 2024, as well as the notes to the consolidated financial statements (including a summary of significant accounting policies), have been audited by us.

In our opinion, the aforementioned consolidated financial statements present fairly, in all material respects, the consolidated financial position of Unifosa Corp. and its subsidiaries as of December 31, 2025 and 2024, and their consolidated financial performance and consolidated cash flows for the periods from January 1 to December 31, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretive Guidance endorsed and issued into effect by the Financial Supervisory Commission.

Basis for Audit Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section. Personnel of the firm to which we belong who are subject to independence requirements have maintained independence from Unifosa Corp. and its subsidiaries in accordance with the Code of Professional Ethics for Certified Public Accountants, and have fulfilled other responsibilities under such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the consolidated financial statements of Unifosa Corp. and its subsidiaries for 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our audit opinion thereon, and we do not express a separate opinion on these matters.

The key audit matters relating to the consolidated financial statements of Unifosa Corp. and its subsidiaries for 2025 are described as follows:

Recognition of Sales Revenue

Taiwan auditing standards presume that revenue recognition involves a risk of fraud. Management may be under pressure to achieve expected financial targets, resulting in a higher inherent risk of fraud in revenue recognition. Sales revenue from the top ten customers of Unifosa Corp. and its subsidiaries for 2025 accounted for 44.74% of the total net operating revenue for the year, which has a significant impact on the consolidated financial statements and is therefore identified as a key audit matter.

The main audit procedures we performed are as follows:

1. Obtained an understanding of the internal control system related to sales transactions and evaluated the effectiveness of its design and implementation.
2. Obtained an understanding of customers' backgrounds and collected basic information to assess whether their transaction amounts and credit limits are reasonable in relation to their company size.
3. Performed sample testing of customer orders and delivery notes, and cross-checked them with external shipping documents, collection offset records, and collection receipts, among other relevant supporting documents, to verify whether the revenue recognition criteria were met.

Assessment of allowance for inventory valuation decline and obsolescence losses

Unifosa Corp. and its subsidiaries operate in the Memory Business Group and the Storage Business Group, with inventories mainly consisting of integrated circuits, DRAM modules, and RAIDs. Due to fluctuations in market demand and rapid technological changes, these factors may affect management's estimation of net realizable value and judgment of inventory obsolescence, and are therefore identified as key audit matters. For the assessment of allowance for inventory valuation decline and obsolescence losses, please refer to Notes 4, 5, and 6(5) to the consolidated financial statements.

The main audit procedures we performed are as follows:

1. Evaluated whether the policy adopted by management for recognizing allowance for inventory valuation decline and obsolescence losses is reasonable and appropriate.
2. Obtained the inventory valuation allowance schedules prepared by management and performed sampling to verify whether inventories were measured at the lower of cost and net realizable value, and evaluated the reasonableness of the basis used for determining net realizable value.
3. Obtained the inventory aging schedules and, through sample selection, testing of relevant supporting documents, and participation in and observation of the year-end inventory count, assessed the condition of inventories to evaluate the adequacy of the allowance for inventory obsolescence losses.

Other Audit Matters

Unifosa Corp. has prepared its parent company only financial statements for 2025 and 2024, and we have issued unqualified audit reports thereon for reference.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations, and Interpretations Bulletins endorsed and issued into effect by the Financial Supervisory Commission, and for maintaining such internal control as is necessary for the preparation of consolidated financial statements that are free from material

misstatement, whether due to fraud or error.

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

Those charged with governance of Unifosa Corp. and its subsidiaries (including the Audit Committee) are responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the consolidated financial statements

The objective of our audit of the consolidated financial statements is to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report. Reasonable assurance is a high level of assurance, but an audit conducted in accordance with auditing standards cannot guarantee that all material misstatements in the consolidated financial statements will always be detected. Misstatements may arise from fraud or error. Misstatements are considered material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

In performing an audit in accordance with auditing standards, we exercise professional judgment and maintain professional skepticism. We have also performed the following procedures:

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

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

We also provide those charged with governance with a statement that personnel of the firm to which we belong who are subject to independence requirements have complied with the independence requirements in the Code of Professional Ethics for Certified Public Accountants, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, including related safeguards.

From the matters communicated with those charged with governance, we determine the key audit matters for the audit of the consolidated financial statements of Unifosa Corp. and its subsidiaries for 2024. We describe these matters in our audit report unless laws or regulations preclude public disclosure about the matter, or in extremely rare circumstances, we determine not to communicate a matter in our audit report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Crowe Horwath United Certified Public Accountant

CPA:

CPA:

Approval Document No.:
Jin-Guan-Zheng-Shen-Zi No. 1050001113

March 10, 2026

Unifosa Corp. and its subsidiaries

Consolidated Balance Sheet

December 31, 2025 and 2024

Unit: NTS Thousand

Code	Asset	Note	2025.12.31		2024.12.31	
			Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	\$ 65,781	14	\$ 157,716	24
1136	Financial assets measured at amortized cost	6(3)	70,000	15	-	-
1140	Contract assets	6(14)	-	-	5,019	1
1150	Net notes receivable - non-related parties	6(4)	2,606	-	361	-
1170	Net accounts receivable - non-related parties	6(4)	14,388	3	41,904	7
1200	Other receivables	6(4)	599	-	1,308	-
1220	Current income tax assets	6(17)	66	-	137	-
1310	Net inventory	6(5)	17,503	4	79,480	12
1410	Prepayments		658	-	6,550	1
1470	Other current assets		7	-	-	-
11xx	Total current assets		<u>171,608</u>	<u>36</u>	<u>292,475</u>	<u>45</u>
	Non-current assets					
1517	income	6(2)	4,029	1	3,705	-
1550	Investments accounted for using the equity method	6(6)	42,328	9	48,399	8
1600	Property, plant, and equipment	6(7) and 8	257,365	53	267,639	41
1755	Right-of-use asset	6(8)	1,821	-	9,308	1
1805	Goodwill	6(9)	-	-	13,402	2
1821	Other intangible assets	6(9)	-	-	4,809	1
1900	Other non-current assets		5,312	1	12,979	2
15xx	Total non-current assets		<u>310,855</u>	<u>64</u>	<u>360,241</u>	<u>55</u>
1xxx	Total assets		<u>\$ 482,463</u>	<u>100</u>	<u>\$ 652,716</u>	<u>100</u>
	Liabilities and equity					
	Current liabilities					
2130	Contract liabilities	6(14)	\$ 114	-	\$ 1,835	-
2170	Accounts payable - non-related parties		10,600	2	25,842	4
2200	Other payables	6(11)	16,733	4	33,499	5
2280	Lease liabilities	6(8)	776	-	4,940	1
2300	Other current liabilities		833	-	860	-
21xx	Total current liabilities		<u>29,056</u>	<u>6</u>	<u>66,976</u>	<u>10</u>
	Non-current liabilities					
2570	Deferred income tax liabilities	6(17)	-	-	13	-
2580	Lease liabilities	6(8)	1,119	-	4,573	1
2645	Guarantee deposits received		746	-	238	-
2655	Due to shareholders	7	-	-	94,000	14
25xx	Total non-current liabilities		<u>1,865</u>	<u>-</u>	<u>98,824</u>	<u>15</u>
2xxx	Total liabilities		<u>30,921</u>	<u>6</u>	<u>165,800</u>	<u>25</u>
	Equity attributable to owners of the parent					
3110	Share capital	6(13)	916,288	190	916,288	141
3200	Capital reserve	6(13)	60,654	12	60,654	9
	Retained earnings					
3310	Legal reserve	6(13)	7,306	2	7,306	1
3350	Accumulated deficits to be offset		(523,167)	(108)	(489,429)	(74)
3300	Total retained earnings		<u>(515,861)</u>	<u>(106)</u>	<u>(482,123)</u>	<u>(73)</u>
3400	Other equity items	6(13)	(9,539)	(2)	(11,265)	(2)
31xx	Total equity attributable to owners of the parent		<u>451,542</u>	<u>94</u>	<u>483,554</u>	<u>75</u>
36xx	Non-controlling interests	6(13)	-	-	3,362	-
3xxx	Total equity		<u>451,542</u>	<u>94</u>	<u>486,916</u>	<u>75</u>
	Total liabilities and equity		<u>\$ 482,463</u>	<u>100</u>	<u>\$ 652,716</u>	<u>100</u>

Chairman: TAI XIN Corp.
Representative: Chin-Tsai Lin

Manager:
Chin-Tsai Lin

Head of Accounting:
Yu-Ling Fu

Consolidated Statements of Comprehensive Income

January 1 to December 31, 2025 and 2024

Unit: NTS Thousand
(except for earnings per share, which are stated in NT)

Code	Item	Note	2025		2024	
			Amount	%	Amount	%
4000	Net operating revenue	6(14)	\$ 243,802	100	\$ 293,682	100
5000	Operating costs	6(5 and 15)	(165,835)	(68)	(221,722)	(75)
5900	Gross profit		77,967	32	71,960	25
	Operating expenses	6(15) and 7				
6100	Selling expenses		(29,677)	(12)	(30,778)	(11)
6200	General and administrative expenses		(72,392)	(29)	(62,691)	(21)
6300	Research and development expenses		(46,262)	(19)	(43,327)	(15)
6000	Total operating expenses		(148,331)	(60)	(136,796)	(47)
6900	Operating losses		(70,364)	(28)	(64,836)	(22)
	Non-operating income and expenditure					
7100	Interest income		1,116	-	1,262	-
7020	Other gains and losses	6(16 and 19)	25,260	10	(3,775)	(1)
7050	Financial costs	7	(3,282)	(1)	(3,163)	(1)
7060	Share of losses of affiliates and joint ventures accounted for using the equity method	6(6)	(6,071)	(2)	(12,390)	(4)
7000	Total non-operating income and expenditure		17,023	7	(18,066)	(6)
7900	Net loss before tax		(53,341)	(21)	(82,902)	(28)
7950	Income tax (expenses) benefits	6(17)	16	-	(48)	-
8200	Current net loss		(53,325)	(21)	(82,950)	(28)
	Other comprehensive income					
8310	Items not to be reclassified to profit or loss					
8311	Remeasurements of defined benefit plans	6(12)	-	-	2,061	-
8316	Unrealized valuation gains or losses on investments in equity instruments measured at fair value through other comprehensive income	6(13)	1,726	-	(645)	-
8349	Income tax related to items not to be reclassified	6(17)	-	-	2,728	1
			1,726	-	4,144	1
8360	Items that may be reclassified subsequently to profit or loss					
8370	Share of other comprehensive income of affiliates and joint ventures accounted for using the equity method	6(13)	-	-	74	-
8399	Income tax related to items that may be reclassified subsequently to profit or loss	6(17)	-	-	-	-
			-	-	74	-
8300	Current other comprehensive income (net of tax)		1,726	-	4,218	1
8500	Total current comprehensive income		\$ (51,599)	(21)	\$ (78,732)	(27)
	Net loss attributable to:					
8610	Owners of the parent		\$ (33,738)	(13)	\$ (66,418)	(22)
8620	Non-controlling interests		(19,587)	(8)	(16,532)	(6)
			\$ (53,325)	(21)	\$ (82,950)	(28)
	Total comprehensive income attributable to:					
8710	Owners of the parent		\$ (32,012)	(13)	\$ (62,200)	(21)
8720	Non-controlling interests		(19,587)	(8)	(16,532)	(6)
			\$ (51,599)	(21)	\$ (78,732)	(27)
	Earnings per share	6(18)				
9750	Basic earnings per share		\$ (0.37)		\$ (0.72)	
9850	Diluted earnings per share		\$ (0.37)		\$ (0.72)	

Chairman: TAI XIN Corp.
Representative: Chin-Tsai Lin

Manager:
Chin-Tsai Lin

Head of Accounting:
Yu-Ling Fu

Uni fesa Corp. and its subsidiaries
Consolidated Statement of Changes in Equity
January 1 to December 31, 2025 and 2024

Unit: NTS Thousands

Equity attributable to owners of the parent

Code		Share capital		Other equity items			Total equity attributable to owners of the parent	Non-controlling interests	Total equity	
		Share capital	Capital reserve	Legal reserve	Accumulated deficits to be offset	Exchange differences on translation of financial statements of foreign operations				Unrealized losses on financial assets at fair value through other comprehensive income
A1	Balance as of January 1, 2024	\$ 916,288	\$ 60,849	\$ 7,306	\$ (427,800)	\$ (44)	\$ (10,650)	\$ 545,949	\$ 19,699	\$ 565,648
D1	Net loss for the period from January 1 to December 31, 2024	-	-	-	(66,418)	-	-	(66,418)	(16,532)	(82,950)
D3	Other comprehensive income for the period from January 1 to December 31, 2024	-	-	-	4,789	74	(645)	4,218	-	4,218
D5	Total comprehensive income for the period from January 1 to December 31, 2024	-	-	-	(61,629)	74	(645)	(62,200)	(16,532)	(78,732)
M5	Difference between the consideration paid or received for acquisition or disposal of subsidiary equity and its carrying amount	-	(195)	-	-	-	-	(195)	195	-
Z1	Balance as of December 31, 2024	916,288	60,654	7,306	(489,429)	30	(11,295)	483,554	3,362	486,916
D1	Net loss for the period from January 1 to December 31, 2025	-	-	-	(33,738)	-	-	(33,738)	(19,587)	(53,325)
D3	Other comprehensive income for the period from January 1 to December 31, 2025	-	-	-	-	-	1,726	1,726	-	1,726
D5	Total comprehensive income for the period from January 1 to December 31, 2025	-	-	-	(33,738)	-	1,726	(32,012)	(19,587)	(51,599)
M3	Disposal of subsidiaries	-	-	-	-	-	-	-	16,225	16,225
Z1	Balance as of December 31, 2025	\$ 916,288	\$ 60,654	\$ 7,306	\$ (523,167)	\$ 30	\$ (9,569)	\$ 451,542	\$ -	\$ 451,542

Chairman: TAI XIN Corp.
Representative: Chin-Tsai Lin

Manager:
Chin-Tsai Lin

Head of Accounting:
Yu-Ling Fu

Unifosa Corp. and its subsidiaries
Consolidated Statements of Cash Flows
January 1 to December 31, 2025 and 2024

		Unit: NT\$ Thousand	
<u>Code</u>		<u>2025</u>	<u>2024</u>
AAAA	Cash flows from operating activities		
A10000	Current net loss before tax	\$ (53,341)	\$ (82,902)
A20000	Adjustments		
A20100	Depreciation expenses	11,173	12,192
A20200	Amortization expenses	965	964
A20900	Interest expenses	3,282	3,163
A21200	Interest income	(1,116)	(1,262)
A22300	Share of losses of affiliates and joint ventures accounted for using the equity method	6,071	12,390
A23700	Impairment loss on non-financial assets	-	6,398
A29900	Gain on disposal of a subsidiary	(17,998)	-
A29900	Gain on lease modification	(44)	-
A31000	Net changes in assets related to operating activities		
A31125	Decrease in contract assets	5,019	7,994
A31130	(Increase) Decrease in net notes receivable - non-related parties	(2,245)	119
A31150	(Increase) Decrease in net accounts receivable - non-related parties	23,753	(61)
A31180	(Increase) Decrease in other receivables	709	(1,152)
A31200	Decrease in net inventory	8,496	4,310
A31230	Increase in prepayments	(2,669)	(370)
A31240	(Increase) Decrease in other current assets	(7)	11
A31990	Decrease in other operating assets	-	14,349
A32000	Net changes in liabilities related to operating activities		
A32125	Increase (Decrease) in contract liabilities	49,782	(1,596)
A32150	Decrease in accounts payable - non-related parties	(13,023)	(1,633)
A32180	Increase (Decrease) in other payables	(730)	6,292
A32230	Increase in other current liabilities	232	248
A33000	Cash inflows (outflows) generated from operations	18,309	(20,546)
A33100	Interest received	1,116	1,332
A33300	Interest paid	(3,286)	(2,707)
A33500	Income tax paid	(3)	(49)
AAAA	Net cash inflows (outflows) from operating activities	<u>16,136</u>	<u>(21,970)</u>

(continued to next page)

(following previous page)

<u>Code</u>		<u>2025</u>	<u>2024</u>
BBBB	Cash flows from investing activities		
B00030	Return of capital from financial assets at fair value through other comprehensive income	1,402	-
B00040	Acquisition of financial assets measured at amortized cost	(70,000)	-
B00050	Disposal of financial assets measured at amortized cost	-	12,000
B02300	Net cash outflows from disposal of a subsidiary	(26,996)	-
B02700	Acquisition of property, plant, and equipment	(4,190)	(104)
B04500	Acquisition of intangible assets	(139)	-
B06700	Increase in other non-current assets	(3,729)	-
B06800	Decrease in other non-current assets	-	2,331
BBBB	Net cash inflows (outflows) from investing activities	<u>(103,652)</u>	<u>14,227</u>
CCCC	Cash flows from financing activities		
C03000	Increase in guarantee deposits received	508	-
C04020	Repayment of lease principal	(4,927)	(4,823)
C09900	Other financing activities	-	22,000
CCCC	Net cash inflows (outflows) from financing activities	<u>(4,419)</u>	<u>17,177</u>
EEEE	Net increase (decrease) in cash and cash equivalents during the current period	(91,935)	9,434
E00100	Beginning balance of cash and cash equivalents	<u>157,716</u>	<u>148,282</u>
E00200	Ending balance of cash and cash equivalents	<u>\$ 65,781</u>	<u>\$ 157,716</u>

Chairman: TAI XIN Corp.
Representative: Chin-Tsai Lin

Manager:
Chin-Tsai Lin

Head of Accounting:
Yu-Ling Fu

Independent Auditor's Report

To the shareholders of Unifosa Corp.:

Audit Opinions

The parent company only balance sheets of Unifosa Corp. as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, statements of changes in equity, and statements of cash flows for the years from January 1 to December 31, 2025 and 2024, as well as the notes to the parent company only financial statements (including a summary of significant accounting policies), have been audited by us.

In our opinion, the aforementioned parent company only financial statements present fairly, in all material respects, the parent company only financial position of Unifosa Corp. as of December 31, 2025 and 2024, and its parent company only financial performance and cash flows for the years from January 1 to December 31, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Audit Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements section. Personnel of the firm to which we belong who are subject to independence requirements have maintained independence from Unifosa Corp. in accordance with the Code of Professional Ethics for Certified Public Accountants, and have fulfilled other responsibilities under such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Key Audit Matters

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

The key audit matters relating to the parent company only financial statements of Unifosa Corp. for 2025 are described as follows:

Recognition of Sales Revenue

Taiwan auditing standards presume that revenue recognition involves a risk of fraud. Management may be under pressure to achieve expected financial targets, resulting in a higher inherent risk of fraud in revenue recognition. Sales revenue from the top ten customers of Unifosa Corp. for 2025 accounted for 52.05% of the total net operating revenue for the year, which has a significant impact on the parent company only financial statements and is therefore identified as a key audit matter.

The main audit procedures we performed are as follows:

1. Obtained an understanding of the internal control system related to sales transactions and evaluated the effectiveness of its design and implementation.
2. Obtained an understanding of customers' backgrounds and collected basic information to assess whether their transaction amounts and credit limits are reasonable in relation to their company size.
3. Performed sample testing of customer orders and delivery notes, and cross-checked them with external shipping documents, collection offset records, and collection receipts, among other relevant supporting documents, to verify whether the revenue recognition criteria were met.

Assessment of allowance for inventory valuation decline and obsolescence losses

Unifosa Corp.'s inventory operations are categorized into the Memory Business Group and the Storage Business Group. Due to fluctuations in market demand and rapid technological changes, these factors may affect management's estimation of net realizable value and judgment of inventory obsolescence, and are therefore identified as a key audit matter. For the assessment of allowance for inventory valuation decline and obsolescence losses, please refer to Notes 4, 5, and 6(5) to the parent company only financial statements.

The main audit procedures we performed are as follows:

1. Evaluated whether the policy adopted by management for recognizing allowance for inventory valuation decline and obsolescence losses is reasonable and appropriate.
2. Obtained the inventory valuation allowance schedules prepared by management and performed sampling to verify whether inventories were measured at the lower of cost and net realizable value, and evaluated the reasonableness of the basis used for determining net realizable value.
3. Obtained the inventory aging schedules and, through sample selection, testing of relevant supporting documents, and participation in and observation of the year-end inventory count, assessed the condition of inventories to evaluate the adequacy of the allowance for inventory obsolescence losses.

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

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

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

Those charged with governance of Unifosa Corp. (including the Audit Committee) are responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the parent company only financial statements

The objective of our audit of the parent company only financial statements is to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report. Reasonable assurance is a high level of assurance, but an audit conducted in accordance with auditing standards cannot guarantee that all material misstatements in the parent company only financial statements will always be detected. Misstatements may arise from fraud or error. Misstatements are considered material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the parent company only financial statements.

In performing an audit in accordance with auditing standards, we exercise professional judgment and maintain professional skepticism. We have also performed the following procedures:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error; design and perform appropriate responses to those assessed risks; and obtain sufficient and appropriate audit evidence to provide a basis for the audit opinion. Because fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control, the risk of not detecting a material misstatement resulting from fraud is higher than that resulting from error.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Unifosa Corp.
3. Evaluate the appropriateness of the accounting policies used by management and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude, based on the audit evidence obtained, on the appropriateness of management's use of the going concern basis of accounting and whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Unifosa Corp. to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our audit opinion. Our conclusions are based on the audit evidence obtained up to the date of the audit report. However, future events or conditions may cause Unifosa Corp. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content of the parent company only financial statements, including the related notes, and whether the parent company only financial statements fairly present the underlying transactions and events.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities within Unifosa Corp. to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the audit, and for forming our audit opinion on Unifosa Corp.

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

We also provide those charged with governance with a statement that personnel of the firm to which we belong who are subject to independence requirements have complied with the independence requirements in the Code of Professional Ethics for Certified Public Accountants, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, including related safeguards.

From the matters communicated with those charged with governance, we determine the key audit matters for the audit of the parent company only financial statements of Unifosa Corp. for 2025. We describe these matters in our audit report unless laws or regulations preclude public disclosure about the matter, or in extremely rare circumstances, we determine not to communicate a matter in our audit report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Crowe Horwath United Certified Public Accountant

CPA:

CPA:

Approval Document No.:
Jin-Guan-Zheng-Shen-Zi No. 1050001113
March 10, 2026

Parent Company Only Balance Sheet
December 31, 2025 and 2024

Code	Asset	Note	2025.12.31		2024.12.31	
			Amount	%	Amount	%
Current assets						
1100	Cash and cash equivalents	6(1)	\$ 65,781	14	\$ 89,559	17
1136	Financial assets measured at amortized cost	6(3)	70,000	15	-	-
1150	Net notes receivable - non-related parties	6(4)	2,606	-	91	-
1170	Net accounts receivable - non-related parties	6(4)	14,388	3	36,904	7
1180	Net accounts receivable - related parties	6(4) and 7	-	-	49	-
1200	Other receivables	6(4) and 7	599	-	109	-
1220	Current income tax assets	6(16)	66	-	85	-
1310	Net inventory	6(5)	17,503	4	23,374	5
1410	Prepayments		658	-	751	-
1470	Other current assets		7	-	-	-
11xx	Total current assets		<u>171,608</u>	<u>36</u>	<u>150,922</u>	<u>29</u>
Non-current assets						
Financial assets at fair value through other comprehensive income						
1517	income	6(2)	4,029	1	3,705	-
1550	Investments accounted for using the equity method	6(6)	42,328	9	101,881	20
1600	Property, plant, and equipment	6(7) and 8	257,365	53	259,655	49
1755	Right-of-use asset	6(8)	1,821	-	5,510	1
1900	Other non-current assets		5,312	1	6,960	1
15xx	Total non-current assets		<u>310,855</u>	<u>64</u>	<u>377,711</u>	<u>71</u>
1xxx	Total assets		<u>\$ 482,463</u>	<u>100</u>	<u>\$ 528,633</u>	<u>100</u>

Code	Liabilities and equity					
Current liabilities						
2130	Contract liabilities	6(13)	\$ 114	-	\$ 117	-
2170	Accounts payable - non-related parties		10,600	2	19,364	4
2200	Other payables	6(10)	16,733	3	18,633	4
2280	Lease liabilities	6(8)	776	-	1,872	-
2300	Other current liabilities		833	-	594	-
21xx	Total current liabilities		<u>29,056</u>	<u>5</u>	<u>40,580</u>	<u>8</u>
Non-current liabilities						
2570	Deferred income tax liabilities	6(16)	-	-	5	-
2580	Lease liabilities	6(8)	1,119	-	3,756	-
2645	Guarantee deposits received		746	-	738	-
25xx	Total non-current liabilities		<u>1,865</u>	<u>-</u>	<u>4,499</u>	<u>-</u>
2xxx	Total liabilities		<u>30,921</u>	<u>5</u>	<u>45,079</u>	<u>8</u>
Equity						
3110	Share capital	6(12)	916,288	190	916,288	173
3200	Capital reserve	6(12)	60,654	12	60,654	12
Retained earnings						
3310	Legal reserve	6(12)	7,306	2	7,306	1
3350	Accumulated deficits to be offset		(523,167)	(107)	(489,429)	(92)
3300	Total retained earnings		<u>(515,861)</u>	<u>(105)</u>	<u>(482,123)</u>	<u>(91)</u>
3400	Other equity items	6(12)	(9,539)	(2)	(11,265)	(2)
3xxx	Total equity		<u>451,542</u>	<u>95</u>	<u>483,554</u>	<u>92</u>
Total liabilities and equity			<u>\$ 482,463</u>	<u>100</u>	<u>\$ 528,633</u>	<u>100</u>

Chairman: TAI XIN Corp.
Representative: Chin-Tsai Lin

Manager:
Chin-Tsai Lin

Head of Accounting:
Yu-Ling Fu

Unifesa Corp.
Parent Company Only Statements of Comprehensive Income
January 1 to December 31, 2025 and 2024

Unit: NTS Thousand

(except for earnings per share, which are stated in NT)

Code	Item	Note	2025		2024	
			Amount	%	Amount	%
4000	Net operating revenue	6(13) and 7	\$ 173,381	100	\$ 209,565	100
5000	Operating costs	6(5 and 14)	(124,980)	(72)	(161,475)	(77)
5900	Gross profit		48,401	28	48,090	23
5910	Unrealized loss on sales		-	-	22	-
5920	Realized (loss) gain on sales		(22)	-	9	-
5950	Gross profit		48,379	28	48,121	23
	Operating expenses	6(14) and 7				
6100	Selling expenses		(17,723)	(10)	(18,368)	(9)
6200	General and administrative expenses		(48,223)	(28)	(38,442)	(18)
6300	Research and development expenses		(14,261)	(8)	(15,783)	(8)
6000	Total operating expenses		(80,207)	(46)	(72,593)	(35)
6900	Operating losses		(31,828)	(18)	(24,472)	(12)
	Non-operating income and expenditure					
7100	Interest income		838	-	948	-
7020	Other gains and losses	6(15 and 18) and 7	33,407	19	4,013	2
7050	Financial costs		(127)	-	(171)	-
7070	Share of profit or loss of subsidiaries, affiliates, and joint ventures accounted for using the equity method	6(6)	(36,033)	(20)	(46,720)	(22)
7000	Total non-operating income and expenditure		(1,915)	(1)	(41,930)	(20)
7900	Net loss before tax		(33,743)	(19)	(66,402)	(32)
7950	Income tax (expenses) benefits	6(16)	5	-	(16)	-
8200	Current net loss		(33,738)	(19)	(66,418)	(32)
	Other comprehensive income					
8310	Items not to be reclassified to profit or loss					
8311	Remeasurements of defined benefit plans	6(11)	-	-	2,061	1
8316	Unrealized valuation gains or losses on investments in equity instruments measured at fair value through other comprehensive income	6(12)	1,726	1	(645)	-
8349	Income tax related to items not to be reclassified	6(16)	-	-	2,728	1
			1,726	1	4,144	2
8360	Items that may be reclassified subsequently to profit or loss					
8380	Share of other comprehensive income of subsidiaries, affiliates and joint ventures accounted for using the equity method	6(12)	-	-	74	-
8399	Income tax related to items that may be reclassified subsequently to profit or loss	6(16)	-	-	-	-
			-	-	74	-
8300	Current other comprehensive income (net of tax)		1,726	1	4,218	2
8500	Total current comprehensive income		\$ (32,012)	(18)	\$ (62,200)	(30)

Chairman: TAI XIN Corp.
Representative: Chin-Tsai Lin

Manager:
Chin-Tsai Lin

Head of Accounting:
Yu-Ling Fu

Unifosa Corp.
Parent Company Only Statement of Changes in Equity
January 1 to December 31, 2025 and 2024

Unit: NT\$ Thousands

Code		Share capital			Other equity items			Total equity
		Share capital	Capital reserve	Legal reserve	Accumulated deficits to be offset	Exchange differences on translation of financial statements of foreign operations	Unrealized losses on financial assets at fair value through other comprehensive income	
A1	Balance as of January 1, 2024	\$ 916,288	\$ 60,849	\$ 7,306	\$ (427,800)	\$ (44)	\$ (10,650)	\$ 545,949
D1	Net loss for the period from January 1 to December 31, 2024	-	-	-	(66,418)	-	-	(66,418)
D3	Other comprehensive income for the period from January 1 to December 31, 2024	-	-	-	4,789	74	(645)	4,218
D5	Total comprehensive income for the period from January 1 to December 31, 2024	-	-	-	(61,629)	74	(645)	(62,200)
M5	Difference between the consideration paid or received for acquisition or disposal of subsidiary equity and its carrying amount	-	(195)	-	-	-	-	(195)
Z1	Balance as of December 31, 2024	916,288	60,654	7,306	(489,429)	30	(11,295)	483,554
D1	Net loss for the period from January 1 to December 31, 2025	-	-	-	(33,738)	-	-	(33,738)
D3	Other comprehensive income for the period from January 1 to December 31, 2025	-	-	-	-	-	1,726	1,726
D5	Total comprehensive income for the period from January 1 to December 31, 2025	-	-	-	(33,738)	-	1,726	(32,012)
Z1	Balance as of December 31, 2025	\$ 916,288	\$ 60,654	\$ 7,306	\$ (523,167)	\$ 30	\$ (9,569)	\$ 451,542

Chairman: TAI XIN Corp.
Representative: Chin-Tsai Lin

Manager:
Chin-Tsai Lin

Head of Accounting:
JYu-Ling Fu

Unifosa Corp.

Parent Company Only Statements of Cash Flows

January 1 to December 31, 2025 and 2024

		Unit: NTS Thousand	
<u>Code</u>		<u>2025</u>	<u>2024</u>
AAAA	Cash flows from operating activities		
A10000	Current net loss before tax	\$ (33,743)	\$ (66,402)
A20000	Adjustments		
A20100	Depreciation expenses	4,361	4,624
A20900	Interest expenses	127	171
A21200	Interest income	(838)	(948)
A22400	Share of loss of subsidiaries, affiliates, and joint ventures accounted for using the equity method	36,033	46,720
A23100	Net gain on disposal of investments	(17,998)	-
A23700	Impairment loss on non-financial assets	-	6,398
A23900	Unrealized loss on sales	-	(22)
A24000	Realized (gain) loss on sales	22	(9)
A29900	Gain (loss) on lease modification	(52)	-
A31000	Net changes in assets related to operating activities		
A31130	(Increase) Decrease in net notes receivable - non- related parties	(2,515)	389
A31150	(Increase) Decrease in net accounts receivable - non- related parties	22,516	(3,489)
A31160	(Increase) Decrease in net accounts receivable - relat parties	49	(49)
A31180	(Increase) Decrease in other receivables	(490)	23
A31200	Decrease in net inventory	5,871	1,447
A31230	Decrease in prepayments	93	563
A31240	(Increase) Decrease in other current assets	(7)	11
A31990	Decrease in other operating assets	-	14,349
A32000	Net changes in liabilities related to operating activities		
A32125	Decrease in contract liabilities	(3)	(2,413)
A32150	Decrease in accounts payable - non-related parties	(8,764)	(1,073)
A32180	Increase (Decrease) in other payables	(1,900)	1,772
A32230	Increase in other current liabilities	239	213
A33000	Cash inflows generated from operations	3,001	2,275
A33100	Interest received	838	948
A33300	Interest paid	(127)	(171)
A33500	Income tax refund received (paid)	19	(20)
AAAA	Net cash inflows from operating activities	<u>3,731</u>	<u>3,032</u>

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(following previous page)

	<u>2025</u>	<u>2024</u>
Cash flows from investing activities		
Return of capital from financial assets at fair value thro other comprehensive income	1,402	-
Acquisition of financial assets measured at amortized cost	(70,000)	-
Acquisition of investments accounted for using the equi method	-	(19,800)
Disposal of investments accounted for using the equity method	41,496	-
Acquisition of property, plant, and equipment	(350)	-
Decrease in other non-current assets	<u>1,648</u>	<u>1,089</u>
Net cash outflows from investing activities	<u>(25,804)</u>	<u>(18,711)</u>
Cash flows from financing activities		
Increase in guarantee deposits received	8	-
Repayment of lease principal	<u>(1,713)</u>	<u>(1,846)</u>
Net cash outflows from financing activities	<u>(1,705)</u>	<u>(1,846)</u>
Net decrease in cash and cash equivalents during the curr period	(23,778)	(17,525)
Beginning balance of cash and cash equivalents	<u>89,559</u>	<u>107,084</u>
Ending balance of cash and cash equivalents	<u>\$ 65,781</u>	<u>\$ 89,559</u>

Chairman: TAI XIN Corp.
Representative: Chin-Tsai Lin

Manager:
Chin-Tsai Lin

Head of Accounting:
Yu-Ling Fu

Annex 5

Unifosa Corp.
Deficit Compensation Statement
2025

Unit: NT\$

Item	Amount
Beginning accumulated deficits to be offset	(489,428,820)
Net loss after tax for 2025	(33,738,412)
Ending accumulated deficits to be offset	(523,167,232)

Chairman: TAI XIN Corp.
Representative: Chin-Tsai Lin

Manager:
Chin-Tsai Lin

Head of Accounting:
Yu-Ling Fu

Annex 6

Unifosa Corp.
Comparison Table of Amendments to the "Procedure for the Acquisition
or Disposal of Assets"

Article	Original provisions	Amended provisions	Cause of amendment
Article 14	<p>Filing procedures for public announcement</p> <p>I. When the Company acquires or disposes of assets under any of the following circumstances, it shall, based on the nature of the transaction and in accordance with the prescribed format, publicly announce and file the relevant information on the website designated by the securities authority within two days from the date of occurrence of the event:</p> <p>(I) Acquisition or disposal of property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than property or right-of-use assets thereof with a related party, where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more. However, this does not apply to the trading of domestic government bonds, bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>(II) Conducting mergers, demergers, acquisitions, or share transfers.</p> <p>(III) Engaging in derivative transactions where the losses reach the maximum total or individual contract</p>	<p>Filing procedures for public announcement</p> <p>I. When the Company acquires or disposes of assets under any of the following circumstances, it shall, based on the nature of the transaction and in accordance with the prescribed format, publicly announce and file the relevant information on the website designated by the securities authority within two days from the date of occurrence of the event:</p> <p>(I) Acquisition or disposal of property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than property or right-of-use assets thereof with a related party, where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more. However, this does not apply to the trading of domestic government bonds, bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises.</p> <p>(II) Conducting mergers, demergers, acquisitions, or share transfers.</p> <p>(III) Engaging in derivative transactions where the losses reach the maximum total or individual contract</p>	<p>Revised in accordance with the Letter Jin-Guan-Zheng-Fa-Zi No. 1140383333 dated July 24, 2025.</p>

	<p>loss limits specified in the Procedures.</p> <p>(IV) Acquisition or disposal of equipment for operating use or right-of-use assets thereof, where the counterparty is not a related party and the transaction amount meets any of the following thresholds:</p> <ol style="list-style-type: none"> 1. Where the Company's paid-in capital is less than NT\$10 billion, and the transaction amount reaches NT\$500 million or more. 2. Where the Company's paid-in capital is NT\$10 billion or more, and the transaction amount reaches NT\$1 billion or more. <p>(V) Acquisition of property through self-owned land construction, leased land construction, joint construction with unit allocation, joint construction with profit sharing, or joint construction with sale allocation, where the counterparty is not a related party and the Company's expected investment amount reaches NT\$500 million or more.</p> <p>(VI) Asset transactions other than those referred to in (I) to (V), disposal of claims by financial institutions, or</p>	<p>loss limits specified in the Procedures.</p> <p>(IV) Acquisition or disposal of equipment for operating use or right-of-use assets thereof, where the counterparty is not a related party and the transaction amount meets any of the following thresholds:</p> <ol style="list-style-type: none"> 1. Where the Company's paid-in capital is less than NT\$10 billion, and the transaction amount reaches NT\$500 million or more. 2. Where the Company's paid-in capital is NT\$10 billion or more but <u>less than NT\$50 billion</u>, and the transaction amount reaches NT\$1 billion or more. 3. <u>Where the Company's paid-in capital is NT\$50 billion or more, and the transaction amount reaches 5% or more of the Company's paid-in capital.</u> <p>(V) Acquisition of property through self-owned land construction, leased land construction, joint construction with unit allocation, joint construction with profit sharing, or joint construction with sale allocation, where the counterparty is not a related party and the Company's expected investment amount reaches NT\$500 million or more.</p> <p>(VI) <u>Where the Company's paid-in capital is NT\$50 billion or more, and it trades government bonds, ordinary corporate bonds, or general financial bonds not involving equity</u></p>	
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	<p>investments in China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more. However, the following circumstances are not subject to the above:</p> <ol style="list-style-type: none"> 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than that of the sovereign rating of the Taiwan. 2. For entities engaged in investment as a profession, securities trading conducted on a securities exchange or at a securities firm's place of business, or subscription in the primary market of foreign government bonds or publicly issued corporate bonds and general financial bonds not involving equity (excluding subordinated bonds), or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or resale of exchange-traded notes, or securities subscribed by a securities firm, as required for underwriting business, in its capacity as a recommending securities firm for an emerging stock company in accordance with the regulations of the Taipei Exchange. 3. Trading of bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by domestic securities investment trust 	<p><u>(excluding subordinated bonds) on a securities exchange or at a securities firm's place of business, which do not fall under the exceptions set forth in the proviso of Subparagraph 7 and where the counterparty is not a related party, and the transaction amount reaches 5% or more of the Company's paid-in capital.</u></p> <p>(VII) Asset transactions other than those referred to in (I) to (VI), disposal of claims by financial institutions, or investments in China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more. However, the following circumstances are not subject to the above:</p> <ol style="list-style-type: none"> 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than that of the sovereign rating of the Taiwan. 2. For entities engaged in investment as a profession, securities trading conducted on a securities exchange or at a securities firm's place of business, or subscription in the primary market of foreign government bonds or publicly issued corporate bonds and general financial bonds not involving equity (excluding subordinated bonds), or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or resale of exchange-traded notes, or securities subscribed by a 	
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<p>enterprises.</p> <p>(VII) The transaction amounts referred to above shall be calculated as follows:</p> <ol style="list-style-type: none"> 1. The amount of each transaction. 2. The cumulative amount of transactions involving acquisition or disposal of assets of the same nature with the same counterparty within one year. 3. The cumulative amount within one year of acquisition or disposal (calculated separately for acquisitions and disposals) of property or right-of-use assets thereof under the same development project. 4. The cumulative amount within one year of acquisition or disposal (calculated separately for acquisitions and disposals) of the same securities. <p>(VIII) The term “within one year” refers to the one-year period retrospectively calculated from the date of occurrence of the current transaction, and any portion already publicly announced in accordance with the regulations is exempt from inclusion.</p> <p>II. The Company shall, on a monthly basis, report the status of derivative transactions conducted by the Company and its subsidiaries that are not domestic public companies as of the end of the preceding month, in the prescribed format, by entering the information into the information reporting website designated by the securities authority before the tenth day of each month.</p> <p>III. If any item that the Company is</p>	<p>securities firm, as required for underwriting business, in its capacity as a recommending securities firm for an emerging stock company in accordance with the regulations of the Taipei Exchange.</p> <ol style="list-style-type: none"> 3. Trading of bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises. <p>(VIII) The transaction amounts referred to above shall be calculated as follows:</p> <ol style="list-style-type: none"> 1. The amount of each transaction. 2. The cumulative amount of transactions involving acquisition or disposal of assets of the same nature with the same counterparty within one year. 3. The cumulative amount within one year of acquisition or disposal (calculated separately for acquisitions and disposals) of property or right-of-use assets thereof under the same development project. 4. The cumulative amount within one year of acquisition or disposal (calculated separately for acquisitions and disposals) of the same securities. <p>(IX) The term “within one year” refers to the one-year period retrospectively calculated from the date of occurrence of the current transaction, and any portion already publicly announced</p>
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	<p>required to publicly announce in accordance with the regulations contains errors or omissions at the time of announcement and requires correction, the Company shall re-announce and re-file all items within two days from the date it becomes aware of such errors or omissions.</p> <p>IV. When the Company acquires or disposes of assets, it shall retain relevant contracts, meeting minutes, registers, appraisal reports, and opinions issued by CPAs, lawyers, or securities underwriters at the Company. Unless otherwise provided by law, such documents shall be kept for at least five years.</p> <p>V. After the Company has publicly announced and filed a transaction in accordance with the preceding provisions, if any of the following circumstances occurs, the Company shall, within two days from the date of occurrence of the event, publicly announce and file the relevant information on the website designated by the securities authority:</p> <p>(I) Any amendment, termination, or rescission of the relevant contract originally entered into for the transaction.</p> <p>(II) Failure to complete a merger, demerger, acquisition, or share transfer in accordance with the schedule specified in the contract.</p> <p>(III) Any change to the originally announced and filed information.</p> <p>VI. If a subsidiary of the Company that is not a domestic public company acquires or disposes of assets and meets the standards for public announcement and filing as prescribed in this Article, the Company shall handle the announcement and filing on its</p>	<p>in accordance with the regulations is exempt from inclusion.</p> <p>II. The Company shall, on a monthly basis, report the status of derivative transactions conducted by the Company and its subsidiaries that are not domestic public companies as of the end of the preceding month, in the prescribed format, by entering the information into the information reporting website designated by the securities authority before the tenth day of each month.</p> <p>III. If any item that the Company is required to publicly announce in accordance with the regulations contains errors or omissions at the time of announcement and requires correction, the Company shall re-announce and re-file all items within two days from the date it becomes aware of such errors or omissions.</p> <p>IV. When the Company acquires or disposes of assets, it shall retain relevant contracts, meeting minutes, registers, appraisal reports, and opinions issued by CPAs, lawyers, or securities underwriters at the Company. Unless otherwise provided by law, such documents shall be kept for at least five years.</p> <p>V. After the Company has publicly announced and filed a transaction in accordance with the preceding provisions, if any of the following circumstances occurs, the Company shall, within two days from the date of occurrence of the event, publicly announce and file the relevant information on the website designated by the securities authority:</p> <p>(I) Any amendment, termination, or rescission of the relevant contract originally entered into for the transaction.</p> <p>(II) Failure to complete a</p>	
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	<p>behalf. For subsidiaries, the standards for public announcement and filing related to paid-in capital or total assets shall be based on the paid-in capital or total assets of the Company.</p>	<p>merger, demerger, acquisition, or share transfer in accordance with the schedule specified in the contract.</p> <p>(III) Any change to the originally announced and filed information.</p> <p>VI. If a subsidiary of the Company that is not a domestic public company acquires or disposes of assets and meets the standards for public announcement and filing as prescribed in this Article, the Company shall handle the announcement and filing on its behalf. For subsidiaries, the standards for public announcement and filing related to paid-in capital or total assets shall be based on the paid-in capital or total assets of the Company.</p>
<p>Article 18</p>	<p>Supplementary provisions regarding regulations</p> <p>For the 10% of total assets threshold stipulated in these Procedures, the total asset amount shall be calculated based on the most recent parent company only or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p> <p>For companies with no par value shares or a par value per share other than NT\$10, the transaction amount threshold of 20% of paid-in capital stipulated in these Procedures shall be calculated as 10% of equity attributable to owners of the parent; the transaction amount threshold applicable where paid-in capital reaches NT\$10 billion shall be calculated as equity attributable to owners of the parent of NT\$20 billion. Matters not covered in these Procedures shall be handled in accordance with the relevant laws and regulations.</p>	<p>Supplementary provisions regarding regulations</p> <p>For the 10% of total assets threshold stipulated in these Procedures, the total asset amount shall be calculated based on the most recent parent company only or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.</p> <p>For companies with no par value shares or a par value per share other than NT\$10, the transaction amount threshold of 20% of paid-in capital stipulated in these Procedures shall be calculated as 10% of equity attributable to owners of the parent; the transaction amount threshold of 5% of paid-in capital stipulated in these Procedures shall be calculated as 2.5% of equity attributable to owners of the parent; the transaction amount threshold applicable where paid-in capital reaches NT\$10 billion shall be calculated as equity attributable to owners of the parent of NT\$20 billion; and the transaction amount threshold applicable where paid-in capital</p>

		reaches NT\$50 billion shall be calculated as equity attributable to owners of the parent of NT\$100 billion. Matters not covered in these Procedures shall be handled in accordance with the relevant laws and regulations.	
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Annex 7

Unifosa Corp.

Comparison Table of Amendments to the "Articles of Incorporation"

Article	Original provisions	Amended provisions	Cause of amendment
Article 29	The Company's business activities are as follows:	The Company's business activities are as follows:	Amended in accordance with the operational needs of the Company.
	001 CB01020 Affairs Machine Manufacturing	001 CB01020 Affairs Machine Manufacturing	
	002 CC01060 Wired Communication Mechanical Equipment Manufacturing	002 CC01060 Wired Communication Mechanical Equipment Manufacturing	
	003 CC01070 Wireless Communication Mechanical Equipment Manufacturing	003 CC01070 Wireless Communication Mechanical Equipment Manufacturing	
	004 CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing	004 CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing	
	005 CC01080 Electronics Components Manufacturing	005 CC01080 Electronics Components Manufacturing	
	006 CC01101 Restrained Telecom Radio Frequency Equipments and Materials Manufacturing	006 CC01100 Restrained Telecom Radio Frequency Equipments and Materials Manufacturing	
	007 CC01110 Computer and Peripheral Equipment Manufacturing	007 CC01110 Computer and Peripheral Equipment Manufacturing	
	008 CE01030 Optical Instruments Manufacturing	008 CE01030 Optical Instruments Manufacturing	
	009 E605010 Computer Equipment Installation	009 E605010 Computer Equipment Installation	
	010 E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering	010 E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering	
	011 E701040 Simple Telecommunications Equipment Installation	011 E701040 Simple Telecommunications Equipment Installation	
	012 F113050 Wholesale of Computers and Clerical Machinery Equipment	012 F107170 <u>Wholesale of Industrial Catalyst</u>	
	013 F113070 Wholesale of Telecommunication Apparatus	013 F107020 <u>Wholesale of Dyes and Pigments</u>	
	014 F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories	014 F113050 Wholesale of Computers and Clerical Machinery Equipment	
	015 F116010 Wholesale of Camera Equipment	015 F113070 Wholesale of Telecommunication Apparatus	
	016 F118010 Wholesale of Computer Software	016 F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories	
F17 F119010 Wholesale of Electronic Materials	017 F116010 Wholesale of Camera Equipment		

Article	Original provisions	Amended provisions	Cause of amendment
	<p>018 F213030 Retail Sale of Computers and Clerical Machinery Equipment</p> <p>019 F213060 Retail Sale of Telecommunication Apparatus</p> <p>020 F214030 Retail Sale of Motor Vehicle Parts and Motorcycle Parts, Accessories</p> <p>021 F216010 Retail Sale of Camera Equipment</p> <p>022 F218010 Retail Sale of Computer Software</p> <p>023 F219010 Retail Sale of Electronic Materials</p> <p>024 F401010 International Trade</p> <p>025 F401021 Other Export and Import</p> <p>026 F601010 Intellectual Property Rights</p> <p>027 I199990 Other Consulting Service</p> <p>028 I301010 Information Software Services</p> <p>029 I501010 Product Designing</p> <p>030 ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval</p>	<p><u>018</u> F118010 Wholesale of Computer Software</p> <p><u>019</u> F119010 Wholesale of Electronic Materials</p> <p><u>020</u> F207020 <u>Retail Sale of Dyes and Pigments</u></p> <p><u>021</u> F207170 <u>Retail Sale of Industrial Catalyst</u></p> <p><u>022</u> F213030 Retail Sale of Computers and Clerical Machinery Equipment</p> <p><u>023</u> F213060 Retail Sale of Telecommunication Apparatus</p> <p><u>024</u> F214030 Retail Sale of Motor Vehicle Parts and Motorcycle Parts, Accessories</p> <p><u>025</u> F216010 Retail Sale of Camera Equipment</p> <p><u>026</u> F218010 Retail Sale of Computer Software</p> <p><u>027</u> F219010 Retail Sale of Electronic Materials</p> <p><u>028</u> F401010 International Trade</p> <p><u>029</u> F601010 Intellectual Property Rights</p> <p><u>030</u> I199990 Other Consulting Service</p> <p><u>031</u> I301010 Information Software Services</p> <p><u>032</u> I501010 Product Designing</p> <p><u>033</u> ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval</p>	
Article 34	<p>These Articles of Incorporation were established on May 6, 1994.</p> <p>The 1st amendment was made on March 16, 1995</p> <p>The 2nd amendment was made on September 15, 1995</p> <p>The 3rd amendment was made on July 29, 1996</p> <p>The 4th amendment was made on August 9, 1996</p> <p>The 5th amendment was made on December 1, 1997</p> <p>The 6th amendment was made on March 30, 1998</p> <p>The 7th amendment was made on May 5, 1998</p> <p>The 8th amendment was made on September 2, 1998</p> <p>The 9th amendment was made on October 20, 1998</p>	<p>These Articles of Incorporation were established on May 6, 1994.</p> <p>The 1st amendment was made on March 16, 1995</p> <p>The 2nd amendment was made on September 15, 1995</p> <p>The 3rd amendment was made on July 29, 1996</p> <p>The 4th amendment was made on August 9, 1996</p> <p>The 5th amendment was made on December 1, 1997</p> <p>The 6th amendment was made on March 30, 1998</p> <p>The 7th amendment was made on May 5, 1998</p> <p>The 8th amendment was made on September 2, 1998</p> <p>The 9th amendment was made on October 20, 1998</p>	<p>Added the amendment date</p>

Article	Original provisions	Amended provisions	Cause of amendment
	<p>The 10th amendment was made on January 15, 1999</p> <p>The 11th amendment was made on July 1, 1999</p> <p>The 12th amendment was made on March 22, 2000</p> <p>The 13th amendment was made on May 29, 2000</p> <p>The 14th amendment was made on October 6, 2000</p> <p>The 15th amendment was made on June 4, 2002</p> <p>The 16th amendment was made on June 26, 2003</p> <p>The 17th amendment was made on June 16, 2004</p> <p>The 18th amendment was made on June 10, 2005</p> <p>The 19th amendment was made on June 10, 2005</p> <p>The 20th amendment was made on June 23, 2006</p> <p>The 21st amendment was made on June 13, 2007</p> <p>The 22nd amendment was made on June 13, 2008</p> <p>The 23rd amendment was made on November 17, 2008</p> <p>The 24th amendment was made on June 10, 2009</p> <p>The 25th amendment was made on June 15, 2010</p> <p>The 26th amendment was made on June 15, 2012</p> <p>The 27th amendment was made on June 11, 2013</p> <p>The 28th amendment was made on June 15, 2016</p> <p>The 29th amendment was made on June 10, 2022</p>	<p>The 10th amendment was made on January 15, 1999</p> <p>The 11th amendment was made on July 1, 1999</p> <p>The 12th amendment was made on March 22, 2000</p> <p>The 13th amendment was made on May 29, 2000</p> <p>The 14th amendment was made on October 6, 2000</p> <p>The 15th amendment was made on June 4, 2002</p> <p>The 16th amendment was made on June 26, 2003</p> <p>The 17th amendment was made on June 16, 2004</p> <p>The 18th amendment was made on June 10, 2005</p> <p>The 19th amendment was made on June 10, 2005</p> <p>The 20th amendment was made on June 23, 2006</p> <p>The 21st amendment was made on June 13, 2007</p> <p>The 22nd amendment was made on June 13, 2008</p> <p>The 23rd amendment was made on November 17, 2008</p> <p>The 24th amendment was made on June 10, 2009</p> <p>The 25th amendment was made on June 15, 2010</p> <p>The 26th amendment was made on June 15, 2012</p> <p>The 27th amendment was made on June 11, 2013</p> <p>The 28th amendment was made on June 15, 2016</p> <p>The 29th amendment was made on June 10, 2022</p> <p>The 30th amendment was made on May 29, 2025</p> <p>The 31st amendment was made on June 9, 2026</p>	

Unifosa Corp.

Business Improvement Plan and Implementation Control Measures

I. Reason for this capital reduction

The Company's principal products cover the memory, storage, wireless communications, and thin-film business segments. However, in recent years, affected by market demand and industry conditions, overall revenue has not reached economies of scale, resulting in an inability to effectively allocate operating costs. In addition, the operating performance of subsidiaries has not met expectations, and losses have been incurred in recent years. To improve its operational structure, the Company has successively disposed of loss-making business segments such as wireless communications and thin-film at the end of 2025, and has concurrently reviewed and adjusted the development strategy and resource allocation of the memory business to enhance capital utilization efficiency. Furthermore, the Company will strengthen the integration and synergy of resources between the storage business and the information security software business, and actively seek new business development opportunities to improve overall operating performance. At the same time, in order to improve its financial structure and strengthen its operational fundamentals, the Company plans to carry out a capital reduction to offset losses, thereby supporting its future operational development.

II. Business improvement plan

(I) Operational strategy

1. Storage business

- (1) Continue to deepen engagement in the government and institutional procurement markets by leveraging the integrated advantages of "Made in Taiwan," "local operation and maintenance," and "information security," actively participate in domestic public sector and institutional tenders, and strengthen tender specification planning, product quality control, and supply stability to enhance market competitiveness.
- (2) Expand cooperation with ODM/OEM customers, target multinational customer segments such as smart surveillance, data centers, and AI accelerator supply chains, and enter international markets through high-density storage technology and customization capabilities to further enhance competitive advantages.
- (3) Develop diversified storage solutions in response to the needs of different industries, including addressing the storage requirements for large volumes of images and training data in AI and machine learning, OT data recording and MES system integration in the manufacturing industry, 4K/8K video editing and access needs in the multimedia industry, and backup requirements in the financial, healthcare, and government sectors. By integrating information security software capabilities, the Company will provide a one-stop "storage + information security" total solution to enhance product value-added.
- (4) Upgrade products and technologies by continuously deploying high-density and high-performance products to enhance the core performance of storage systems; strengthen value-added hardware and software functions such as snapshots, backup, hotspot analysis, and remote synchronization. In addition, the Company is developing AI-based storage optimization algorithms to improve rack utilization and data access efficiency. Through upgrades of core technologies, the Company aims to maintain its competitive advantage in the storage business.

2. Information security software business

- (1) The Company's existing storage equipment customers are also potential customers for information security software. In view of the rapid rise in cybersecurity threats, along with increasing emphasis on cybersecurity protection by government agencies, financial

institutions, and corporate customers, and the growing stringency of regulatory compliance requirements, the Company's information security software business is expected to develop steadily and generate stronger cross-market synergy with the storage business.

- (2) The Company has a comprehensive portfolio of distributed information security software products that can address core cybersecurity needs across different sectors. The current product portfolio includes file integrity monitoring (FIM), privileged access management, user and entity behavior analytics (UEBA)/session recording, zero trust identity security (Identity Security), advanced data security and governance & Governance, and micro-segmentation to prevent lateral movement. The Company also plans to secure additional distribution rights for well-known information security software, with the goal of becoming one of the few providers in the industry capable of assisting customers in establishing a complete end-to-end Zero Trust architecture. This will help secure long-term contracts with government agencies, financial institutions, and large enterprises, thereby enhancing market recognition and market share.
- (3) The Company has established an "information security consulting / POC dedicated team" that, in addition to obtaining various information security product certifications to strengthen professional capabilities, enhances integration capabilities and introduces standardized service processes. These processes cover initial server environment setup and POC verification, mid-stage software deployment and tuning, and subsequent maintenance, technical support, and consulting services, enabling the Company to assist customers in building a comprehensive information security architecture and enhance competitiveness through service excellence.
- (4) The Company develops its own tools to integrate existing information security software, including FCB/GCB inspection tools, SIEM connectors, log converters, and health-check tools, to verify whether information security configurations comply with standards. It also provides customers with reporting and risk visualization platforms to enhance the efficiency of information security risk management and increase customer system stickiness.
- (5) In recent years, the Company has collaborated with the information security software brands it represents to participate in the CYBERSEC organized by iThome. This is one of Asia's most prominent information security exhibitions and exchange platforms, bringing together more than 400 global information security brands and attracting over 20,000 professionals to engage in cross-border and cross-industry information security dialogue. Digital threats are like an unceasing storm. When attacks are no longer isolated incidents but a reality that must be endured over the long term, the definition of security continues to evolve, and the core of defense is no longer merely about blocking risks, but about withstanding impacts, recovering rapidly, and maintaining operational resilience. In addition, the Company occasionally holds industry-specific seminars (such as in finance, manufacturing, healthcare, and government). Through thematic events across various sectors, it integrates the latest information security trends, regulatory requirements, and practical case studies to establish its professionalism and visibility in the information security software industry, while also leveraging these seminars to identify potential customers and business opportunities.

3. Others

The Company actively seeks new business development opportunities, including expanding into key components of the power supply chain in the defense industry and developing specialized chemical products for thermal management in semiconductor equipment. Through a diversified operational layout, the Company aims to mitigate market risks and enhance overall operating performance and growth momentum.

(II) Operational management

1. At the end of 2025, the Company disposed of two long-term loss-making investee subsidiaries, Morelink Technology and Phoenix Innovative Materials, to reduce overall operating costs and related expenditures. It also reviewed and adjusted the development strategy and resource allocation of the memory business, and actively reduced inventory to lower obsolescence risk and improve capital utilization efficiency.
2. In the storage business, the Company plans to gradually increase the proportion of local procurement to reduce costs and mitigate material lead-time risks; adopt platform-based designs to enable products of different capacities to share enclosures, motherboards, and thermal modules, thereby reducing BOM costs; and introduce automated testing (ATE) and assembly fixtures to enhance production line efficiency.
3. In the information security software business, the Company promotes process standardization by establishing an online knowledge base, implementing deployment manuals, and developing template strategy sets to enhance operational efficiency, and makes effective use of vendor marketing development funds (MDF) to support marketing budgets and reduce expenses.
5. In the short term, the Company will continue to exercise cost control, review the necessity of daily expenditures on a case-by-case basis, and enhance employee professionalism to implement a lean labor cost policy.
6. In order to strengthen its financial structure and meet future operational development needs, the Company plans to carry out a capital reduction to offset losses, thereby improving its financial structure. In the future, depending on industry conditions and funding needs, the Company will, at an appropriate time, conduct a cash capital increase through public offering or private placement of common shares to strengthen its financial structure, enrich working capital, or meet other operational funding requirements.

III. Business Improvement Plan and Implementation Control Measures

- (I) Report the execution status of the business improvement plan to the Board of Directors on a quarterly basis for tracking and control.
- (II) Report the execution status of the business improvement plan at the 2027 annual general shareholders' meeting.

Annex 9

UNIFOSA Corporation
Independent Expert Opinion on the Reasonableness of the Price of
Privately Placed
Common Shares

Valuation date: March 31, 2026
Valuation report date: April 15, 2026

Summary of opinion

1. Appointer and recipient of the valuation report: UNIFOSA Corporation (hereinafter referred to as UNIFOSA).
2. Subject matter of valuation: the price of privately placed common shares of UNIFOSA (stock code: 8277).
3. Purpose and use of valuation: To replenish working capital and meet capital requirements for long-term development, UNIFOSA intends, upon approval by the Board of Directors, to conduct a cash capital increase through private placement of common shares, with the private placement amount limited to no more than 20,000 thousand shares, and has engaged the CPA to express an opinion on the reasonableness of the price of UNIFOSA's privately placed common shares for reference by UNIFOSA's Audit Committee and Board of Directors or for submission to the relevant competent authority in accordance with the relevant laws and regulations, and it shall not be used for any other purpose.
4. In accordance with Article 43-6 of the Securities and Exchange Act and the Directions for Public Companies Conducting Private Placements of Securities.
5. Valuation date: March 31, 2026.
6. Value standard: market value is adopted as the value standard.
7. Value premise: valuation procedures are performed on a going concern basis.
8. Opinion conclusion:

After considering quantifiable financial figures and objective market data, and calculating by using the market approach, the price-to-book ratio method and price-to-sales ratio method of comparable companies, with reference to net equity and taking into account the discount rate for lack of marketability of privately placed shares, the evaluation results indicate that the reasonable price range per share for the private placement of UNIFOSA common shares should be between NT\$5.04 and NT\$6.01, and the deemed reference price per share for the private placement is NT\$8.73. The reasonable range of the private placement price per share is approximately 57.73% to 68.84% of the deemed reference price, and 60% thereof is NT\$5.24, which falls within the aforesaid reasonable price range for the private placement of common shares. Therefore, if the specific private placement price responded to by the subscribers complies with the relevant regulations governing private placement pricing, it falls within the reasonable price range of this opinion and is still considered reasonable.

Moores Rowland CPAs

Auditor: Yao-Ting Li

Address: 4F-2, No. 171, Sanduo 2nd Road, Lingya District, Kaohsiung City

Tel: (07) 761-6898

Date: April 15, 2026

Statements by independent experts

The CPA, in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, the Practice Guidelines for Expert Opinion Letters, and relevant laws and regulations of the Republic of China, and with reference to the ROC Statements of Valuation Standards, auditing standards, or relevant self-disciplinary rules prescribed by professional associations, has issued a reasonableness assessment report on the private placement price for the private placement of common shares by UNIFOSA Corporation and hereby states as follows:

- I. The opinion letter issued by the undersigned and the sources of data, parameters, and information used in performing the procedures are complete, accurate, and reasonable as the basis for issuing this opinion.
- II. Before accepting this engagement, compliance with the qualification requirements under Article 5, Paragraph 1 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies had been confirmed, and, pursuant to Subparagraph 1, Paragraph 2 of the same Article, the undersigned's professional competence and practical experience had been prudently evaluated.
- III. In carrying out this engagement, appropriate procedures had been properly planned and performed to form the conclusion and issue the opinion letter accordingly; and the procedures performed, information collected, and conclusion have been truthfully recorded in the working papers of this engagement.
- IV. There is no contingent fee arrangement in this engagement.
- V. There is no circumstance where the opinion conclusion of this engagement had been predetermined.
- VI. The undersigned has no relationship with the parties to this transaction and the relevant professional appraisers or appraisal personnel as mutual related parties or substantive related parties as specified in Subparagraphs 2 and 3, Paragraph 1, Article 5 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, and hereby declares that none of the following circumstances exists:
 - (I) The undersigned or the spouse of the undersigned is currently employed by a party to this transaction or its securities underwriter in a regular position, receives a fixed salary, or serves as a director or supervisor thereof.
 - (II) The undersigned or the spouse of the undersigned has served as a director, supervisor, managerial officer, or employee in a position having a material influence on this engagement of a party to this transaction or its securities underwriter, and less than two years have elapsed since dismissal or separation from such position.
 - (III) The entity in which the undersigned or the spouse of the undersigned serves is a related party of a party to this transaction or its securities underwriter.
 - (IV) The undersigned or the spouse of the undersigned has a spousal relationship or a kinship within the second degree of relationship with a director, supervisor, managerial officer, or employee in a position having a material influence on this engagement of a party to this transaction or its securities underwriter.
 - (V) The undersigned or the spouse of the undersigned has a relationship involving material investment in or sharing of financial interests with a party to this transaction.

Moore Rowland CPAs

Auditor: Yao-Ting Li

Date: April 15, 2026

UNIFOSA Corporation

Independent Expert Opinion on the Reasonableness of the Price of Privately Placed Common Shares

One. Preface

UNIFOSA Corporation (hereinafter referred to as UNIFOSA) was established in May 1994 and was listed on the Taipei Exchange in December 2004 (stock code: 8277). UNIFOSA's principal business activities are the manufacture of office machines, data storage and processing equipment, and electronic components, as well as the wholesale, retail, and international trade of office machinery and equipment. In addition to deeply cultivating network storage equipment and system integration services, UNIFOSA has also actively invested in the field of information security protection and provides solutions for various cybersecurity software products.

As of the 2025 financial report, UNIFOSA had issued 91,629 thousand common shares, and intends to obtain approval at the meeting of the Board of Directors on April 27, 2026 to conduct a cash capital increase through private placement of common shares, with the private placement amount not exceeding 20,000 thousand shares, to be carried out in two tranches within one year from the date of the resolution of the Annual General Meeting. The actual pricing date and actual private placement price are proposed to be submitted to the Annual General Meeting for authorization to the Board of Directors to determine based on future negotiations with specific persons and market conditions, within a range not lower than the percentage resolved by the Annual General Meeting. In addition, according to the information announced by UNIFOSA on the Market Observation Post System on March 10, 2026, UNIFOSA intends to conduct a capital reduction to offset losses, canceling 52,128,833 issued shares, with a capital reduction ratio of 56.89129861%, and the number of issued shares after the capital reduction will be 39,500,000 shares. As it has not yet been resolved by the Annual General Meeting and the capital reduction base date has not yet been determined as of the date of issuance of this opinion letter, if this private placement cash capital increase is conducted after the capital reduction base date, the reference price of the privately placed common shares shall also be adjusted in accordance with the Directions for Public Companies Conducting Private Placements of Securities, and this opinion letter will not be revised accordingly.

Two. Purpose of evaluation

In order to replenish working capital and meet capital requirements for long-term development, UNIFOSA intends, pursuant to Article 43-6 of the Securities and Exchange Act and the Directions for Public Companies Conducting Private Placements of Securities, to issue new common shares through private placement upon approval by the Board of Directors on April 27, 2026, with the estimated issuance amount not exceeding 20,000 thousand shares. The subscribers shall primarily be those who can directly or indirectly contribute to the future operations of the Company, and shall be limited to specific persons meeting Article 43-6, Paragraph 1 of the Securities and Exchange Act and the requirements set out in FSC Order Jin-Guan-Zheng-Fa No. 1120383220 dated September 12, 2023. The private placement issue price is proposed to be set at not less than 60% of the reference price for the private placement, and the Board of Directors is authorized to determine the pricing date and the private placement price depending on future negotiations with specific persons and market conditions.

The CPA was commissioned by UNIFOSA, in accordance with the Directions for Public Companies Conducting Private Placements of Securities and the ROC Statements of Valuation Standards, to express an opinion on the reasonableness of the private placement price of UNIFOSA common shares. The financial information of UNIFOSA and relevant peer companies cited in this opinion letter is based on the financial statements of such companies audited or reviewed by CPAs and filed and disclosed on the Market Observation Post System. The preparation of the relevant financial statements is the responsibility of the management of each such company. The CPA has conducted the evaluation by citing the contents of the financial statements and has not performed any audit procedures. Therefore, no opinion is expressed on the contents of the financial statements.

Three. Financial condition of UNIFOSA

The financial condition of UNIFOSA is based on the Consolidated Financial Statements for 2023

to 2025 audited by CPAs. A summary of the financial condition of UNIFOSA for 2023 to 2025 is as follows:

I. Condensed Consolidated Statement of Financial Position of UNIFOSA

Unit: NT\$ thousand

Item/Year	December 31, 2025	December 31, 2024	December 31, 2023
Current assets	171,608	292,475	305,913
Non-current Assets	310,855	360,241	407,306
Total assets	482,463	652,716	713,219
Current liabilities	29,056	66,976	63,091
Non-current liabilities	1,865	98,824	84,480
Total liabilities	30,921	165,800	147,571
Common stock capital	916,288	916,288	916,288
Capital reserve	60,654	60,654	60,849
Retained earnings	(515,861)	(482,123)	(420,494)
Other equity	(9,539)	(11,265)	(10,694)
Treasury shares	—	—	—
Shareholders' equity (attributable to the parent company)	451,542	483,554	545,949
Non-controlling Interests	—	3,362	19,699
Total liabilities and equity	482,463	652,716	713,219
Net asset value per share (NT\$)	4.93	5.28	5.96

Source: Consolidated Financial Statements for 2023 to 2025 audited by CPAs and published by the Market Observation Post System and UNIFOSA.

II. Condensed Consolidated Statements of Comprehensive Income of UNIFOSA

Unit: NT\$ thousand

Item Year	2025	2024	2023
Net operating revenue	243,802	293,682	267,153
Operating costs	(165,835)	(221,722)	(223,022)
Gross profit	77,967	71,960	44,131
Operating expense	(148,331)	(136,796)	(130,763)
Operating profit (loss)	(70,364)	(64,836)	(86,632)
Operating income and expenses	17,023	(18,066)	(6,166)
Net loss before tax	(53,341)	(82,902)	(92,798)
Income tax benefit (expense)	16	(48)	(112)
Net Loss for the Period	(53,325)	(82,950)	(92,910)
- Attributable to owners of the parent	(33,738)	(66,418)	(67,426)
- Attributable to non-controlling interests	(19,587)	(16,532)	(25,484)
Other comprehensive income (loss)	1,726	4,218	(64)
Total comprehensive income	(51,599)	(78,732)	(92,974)
- Attributable to owners of the parent	(32,012)	(62,200)	(67,490)
- Attributable to non-controlling interests	(19,587)	(16,532)	(25,484)
Loss per share (NT\$)	(0.37)	(0.72)	(0.74)

Source: Market Observation Post System and Consolidated Financial Statements for 2023 to 2025 audited by CPAs and published by UNIFOSA.

Note: UNIFOSA's operating revenue for 2025 was NT\$243,802 thousand, and revenue per share was NT\$2.66.

Four. Valuation methods for equity value

In accordance with the valuation standards, valuers shall, based on professional judgment, consider the nature of the valuation case and all possible commonly used valuation methods, and adopt one or more valuation methods most likely to reasonably reflect the value of the target company. The enterprise's assets, liabilities, fair value, net worth of shareholders' equity, book value per share, market value per share, and earnings per share, etc. are usually key factors in determining the common stock value per share of the enterprise, and their future trend shall also be taken into consideration, with adjustments made to reflect the strengths and weaknesses of the enterprise and its products, so as to assess the fair value of equity on an appropriate company fair value basis. Therefore, common valuation models include the market approach, net worth method, price-earnings ratio method, income approach, asset approach, or cost approach, etc. In addition, reasonable adjustments or weighted calculations shall be made based on key factors such as financial structure and important financial ratios before a reasonable value per share can be assessed.

Common methods for evaluating the value per share of common stock, based on general practice in the capital market, mainly include the following:

I. Market approach:

It mainly refers to the historical transaction prices of the target company on the Taiwan Stock Exchange or the Taipei Exchange, the recent average price-earnings ratio and price-book ratio of the stock, and screens out the average price-earnings ratio and price-book ratio, etc. of enterprises with related or similar businesses, in order to estimate the value of the valuation target with appropriate multiples, as the basis for calculating the reference price of the target securities.

Main applicable targets:

Domestic and foreign listed companies, emerging listed companies, or companies whose businesses are similar to currently listed companies and for which comparable data are available.

II. Income approach:

The income approach takes the future benefits or net cash flows generated by the target company as the basis for evaluation, and converts future benefits or net cash flows into the value of the valuation target through capitalization or discounting. Therefore, based on expectations regarding the medium- and long-term development trend of the valuation target, it is necessary to estimate the profitability, net cash inflows, or dividend trends of the valuation target in the coming years, and use a reasonable discount rate or required shareholder return to estimate the current reasonable equity value of the enterprise, as the basis for calculating the reference price of the target securities.

Main applicable targets:

Companies with stable or reasonably predictable profitability, dividend distribution, or cash inflows.

III. Asset approach or cost approach:

The asset approach reflects the overall value of the enterprise or business by evaluating the total value of the individual assets and individual liabilities covered by the valuation target. When the asset approach is adopted for evaluation, the balance sheet of the valuation target shall be used as the basis, and off-balance sheet assets and off-balance sheet liabilities shall also be taken into consideration in order to evaluate the overall value of the enterprise or business. The asset approach estimates, under the premise of going concern, the consideration required to reassemble or acquire the valuation target. However, if the valuation target is not based on the premise of going concern or use, the overall liquidation value of the enterprise or business shall be evaluated.

Main applicable targets:

Companies with clear assets and liabilities and a reasonable basis for fair value adjustment.

Five. Selection and evaluation of valuation methods

I. Selection of valuation methods

The CPAs were engaged by UNIFOSA to conduct analysis using publicly available market information obtainable as of March 31, 2026 (hereinafter referred to as the valuation reference date), as the basis for evaluating the reasonableness of the price of UNIFOSA's private placement of common shares in this case.

Although the income approach among the methods for evaluating the value of the Company's stock is theoretically a more scientific method, in practice it relies on the Company's estimates of future cash flows and involves more assumptions and a higher degree of uncertainty; therefore, this opinion does not intend to adopt it. The asset approach involves the valuation of the fair value of various assets and liabilities and is easily affected by subjective factors and assumptions underlying fair value assessment; therefore, the asset approach is also not adopted.

UNIFOSA is a TPEX-listed company. Considering UNIFOSA's operating conditions and the industry to which it belongs, there are sufficient comparable companies, and there is fair value in the public market available for reference for its stock price. The price per share is often correlated to a certain extent with book value per share, earnings per share, and revenue per share. The price-book ratio method can more practically reflect expectations regarding the Company's fundamentals and is less affected by technical factors in the securities trading market. The price-earnings ratio method reflects the relationship between the Company's profitability and the stock market price. The price-sales ratio method is suitable for evaluation within the same market or industry, and operating revenue is relatively less susceptible to manipulation than earnings. All three are commonly used market approach valuation methods. However, since UNIFOSA has a loss per share, the price-earnings ratio method is not adopted in this case. Therefore, it is proposed to adopt the market price method under the market approach in conjunction with the price-book ratio method and price-sales ratio method of comparable companies, and with reference to net worth of shareholders' equity per share, to comprehensively evaluate the reasonable price per share of UNIFOSA common stock.

II. Analysis and evaluation of important basic assumptions

- (I) Based on similar industry peers discussed with UNIFOSA's management and the business recorded in UNIFOSA's 2025 annual report, peers with products or business scope relatively similar to UNIFOSA were selected, and a total of four comparable companies listed for trading on the securities exchange market or over-the-counter market were selected to evaluate the reasonable price range per share of UNIFOSA common stock:

Code	Company name	Trading market	Main products
3057	Promise Technology, Inc. (Promise Technology)	Listing	Cloud and IT data center solutions, products related to digital security surveillance and computer telephony integration technology.
3029	Zero One Technology Co., Ltd. (Zero One Technology)	Listing	IT infrastructure, network and information security, cloud platforms and applications, storage arrays, etc.
6112	MetaAge Corporation (MetaAge)	Listing	Data computing and applications, information and communications infrastructure, cloud applications, software and services, etc.
2495	Infortrend Technology Inc. (Infortrend Technology)	Listing	Mainly engaged in the research and development, production, and sale of products related to professional disk array systems, network attached storage systems, storage software, and peripheral components.

Source: annual reports of the respective companies from the Market Observation Post System.

- (II) Considering that UNIFOSA intends to conduct a private placement of common shares this time, pursuant to Article 43-8 of the Securities and Exchange Act, private placement common shares may only be freely transferred after three years have elapsed from the delivery date and after re-applying to the competent authority for public offering and listing for trading of the privately placed common shares. Liquidity is therefore significantly restricted, and liquidity risk is substantially increased. Accordingly, in evaluating the reasonable price of privately placed shares, a “liquidity discount” is applied due to liquidity restrictions. According to domestic practice and foreign research institutions, the commonly used discount for lack of marketability generally ranges from 10% to 35%. After considering the liquidity risk arising from the three-year lock-up period of the aforesaid privately placed common shares, this case proposes to evaluate the reasonable price range per share of UNIFOSA common stock using a discount rate of 30% plus or minus 1.5 percentage points, that is, within the range of 28.5%~31.5%.

III. Calculation of equity value of the valuation target

- (I) Market price method evaluation calculation:

UNIFOSA is a TPEX-listed company whose shares are traded on the Taipei Exchange and has an objective public market trading price available for reference. This opinion adopts UNIFOSA's closing price on the valuation reference date (the last business day if not a holiday) and the average closing prices for the 5, 10, 15, 30, 60, 90, and 120 days (business days) prior to the reference date as the basis for calculating the reasonable price per share of UNIFOSA common stock, as shown in the table below:

Number of days	Average share price (NT\$)
Evaluation benchmark date	7.95
5-day average	8.09
10-day average	8.33
15-day average	8.34
30-day average	8.73
60-day average	9.14
90-day average	9.55
120-day average	10.68

Source: Compiled by independent experts from publicly available data provided by the Taipei Exchange.

- (II) Valuation by price-to-book ratio:

Based on the price-to-book ratios of comparable companies listed on the Taiwan Stock Exchange and the Taipei Exchange, the price-to-book ratio on the valuation date (the last business day before a holiday) and the average price-to-book ratios for the 5, 10, 15, 30, 60, 90, and 120 days prior to the valuation date have been used as the reference basis for calculating the reasonable price per share of UNIFOSA Technology.

(1) Price-to-book ratios of comparable companies:

Company name	Promise Technology (3057)	Zero One Technology (3029)	MetaAge (6112)	Infortrend Technology (2495)	Average price-to-book ratio
Evaluation benchmark date	1.66	2.72	1.85	1.98	2.05
5-day average	1.73	2.81	1.95	2.11	2.15
10-day average	1.76	3.02	2.02	2.15	2.24
15-day average	1.69	3.12	2.03	2.07	2.23
30-day average	1.68	3.28	2.02	2.00	2.24
60-day average	1.86	3.36	2.07	2.02	2.33
90-day average	1.80	3.39	2.09	1.92	2.30
120-day average	1.81	3.47	2.16	1.81	2.31

Source: Compiled by independent experts from data publicly disclosed by the Taiwan Stock Exchange and Taipei Exchange.

Note: Price/book ratio = closing price / book value per share. Book value per share is the most recent book value per share announced by the Market Observation System.

(2) According to the financial statements of UNIFOSA as of December 31, 2025, announced on the Market Observation System, the net worth per share was NT\$ 4.93. Based on the average price-to-book ratio of comparable companies, the reasonable price per share of UNIFOSA common shares was estimated.

Number of days	Average multiplier	Price per share of UNIFOSA common shares, based on the price-to-book ratio valuation (NTD)
Evaluation benchmark date	2.05	10.11
5-day average	2.15	10.60
10-day average	2.24	11.03
15-day average	2.23	10.99
30-day average	2.24	11.06
60-day average	2.33	11.46
90-day average	2.30	11.33
120-day average	2.31	11.40

(III) Price to Revenue Ratio for Evaluation and Calculation:

(1) Price-to-revenue ratio for comparable companies:

Company name	Promise Technology (3057)	Zero One Technology (3029)	MetaAge (6112)	Infortrend Technology (2495)	Average price-to-revenue ratio
Evaluation benchmark date	1.35	0.51	0.48	4.94	1.82
5-day average	1.38	0.53	0.50	5.45	1.96
10-day average	1.43	0.58	0.51	5.62	2.03
15-day average	1.37	0.60	0.52	5.24	1.93
30-day average	1.36	0.63	0.51	4.84	1.83
60-day average	1.54	0.63	0.51	4.85	1.88
90-day average	1.46	0.63	0.52	4.44	1.76
120-day average	1.32	0.64	0.53	3.98	1.62

Source: Compiled by independent experts from data publicly disclosed by the Taiwan Stock Exchange and Taipei Exchange.

Note: Price-to-revenue ratio = enterprise value / operating revenue, where operating revenue is based on the operating revenue for the most recent year or the most recent four quarters announced on the Market Observation System.

- (2) According to the annual operating revenue per share of UNIFOSA for 2025 announced on the Market Observation System, NT\$2.66 per share, the reasonable price per share of UNIFOSA common shares is assessed based on the average price-to-revenue ratio of comparable companies as follows:

Number of days	Average multiplier	Per-share price of UNIFOSA common shares evaluated using the price-to-revenue ratio method (NTD)
Evaluation benchmark date	1.82	4.83
5-day average	1.96	5.22
10-day average	2.03	5.41
15-day average	1.93	5.13
30-day average	1.83	4.87
60-day average	1.88	5.01
90-day average	1.76	4.69
120-day average	1.62	4.30

(IV) The price per share of UNIFOSA common shares, based on the valuation model:

After the independent expert evaluated using the market price method, the price-to-book ratio method, and the price-to-sales ratio method, it was of the opinion that, as UNIFOSA is a TPEX-listed company, its stock market price has objective open market transactions, and these are all commonly used methods in practice and academia for evaluating the reasonable price of common equity; therefore, equal weighting (30%) was assigned to the market price method, the price-to-book ratio method, and the price-to-sales ratio method, with reference to net equity (weighting of 10%), and taking into consideration a liquidity discount rate for privately placed shares of 30% plus or minus 1.5 percentage points, that is, a discount rate of 28.50% to 31.50%, in order to evaluate and calculate the reasonable price range per share of UNIFOSA privately placed common shares.

Period	Market value method (30%)	Price-to-book ratio method (30%)	Share price-to-operating revenue ratio method (30%)	Net asset value per share method (10%)	Theoretical share price of UNIFOSA Company	Theoretical share price (Discount rate of 28.5%)	Theoretical share price (Discount rate of 31.5%)
Evaluation benchmark date	7.95	10.12	4.83	4.93	7.36	5.27	5.04
5-day average	8.09	10.60	5.22	4.93	7.67	5.48	5.25
10-day average	8.33	11.03	5.41	4.93	7.92	5.66	5.43
15-day average	8.34	10.99	5.13	4.93	7.83	5.60	5.36
30-day average	8.73	11.06	4.87	4.93	7.89	5.64	5.41
60-day average	9.14	11.46	5.01	4.93	8.18	5.85	5.60
90-day average	9.55	11.33	4.69	4.93	8.17	5.84	5.59
120-day average	10.68	11.40	4.30	4.93	8.41	6.01	5.76

(V) Based on the above assessment, the reasonable price range per share of UNIFOSA is:

Theoretical price range per share of UNIFOSA Company common shares		
Before discount	7.36	8.41
After discounting 28.5% to 31.5%	5.04	6.01

(VI) In accordance with the Directions for Public Companies Conducting Private Placements of Securities, the reference price shall be determined as the higher of the average closing price of the common shares calculated on either 1, 3, or 5 business days prior to the pricing date, and the average closing price of the common shares for the 30 business days prior to the pricing date. UNIFOSA also intends to resolve at the Board of Directors meeting on April 27, 2026 that the private placement issue price shall be set at no less than 60% of the reference price; and intends to submit the private placement proposal to the Annual General Meeting in the same year for approval, and to authorize the Board of Directors to determine the pricing date and private placement price in view of future negotiations with specific persons and market conditions. This opinion letter takes March 31, 2026 as the proposed pricing date. Pursuant to the aforesaid private placement regulations, the higher amount is selected and the deemed reference price per share for the private placement is NT\$8.73 (as shown in the table below), and 60% thereof is NT\$5.24.

Number of days	Reference price	60% of the reference price
Average of the previous 1 day	8.07	4.84
Average of the previous 3 day	8.08	4.84
Average of the previous 5 day	8.09	4.86
Average of the previous 30 day	8.73	5.24

Six. Basis and conclusion of the opinion

After considering quantifiable financial figures and objective market data, and calculating by using the market approach, the price-to-book ratio method and price-to-sales ratio method of comparable companies, with reference to net equity and taking into account the discount rate for lack of marketability of privately placed shares, the evaluation results indicate that the reasonable price range per share for the private placement of UNIFOSA common shares should be between NT\$5.04 and NT\$6.01, and the deemed reference price per share for the private placement is NT\$8.73. The reasonable range of the private placement price per share is approximately 57.73% to 68.84% of the deemed reference price, and 60% thereof is NT\$5.24, which falls within the aforesaid reasonable price range for the private placement of common shares. Therefore, if the specific private placement price responded to by the subscribers complies with the relevant regulations governing private placement pricing, it falls within the reasonable price range of this opinion and is still considered reasonable.

Respectfully submitted
UNIFOSA Corporation

Moores Rowland CPAs
Auditor: Yao-Ting Li
Date: April 15, 2026

Attachment 1. Assumptions and limitations of the valuation

1. As the internal and external factors of an enterprise will materially affect its valuation, the information disclosed in this opinion letter is quite important and closely related to the value conclusion, and this opinion letter has not concealed any known necessary information.
2. An enterprise valuation report is issued based on the information obtained and certain assumed conditions; therefore, the results assessed by different valuers may also differ. This CPA has used currently generally accepted valuation methods and valuation procedures to express an opinion on the value of the equity of UNIFOSA Corporation; however, this CPA does not provide any guarantee for the transaction price.
3. The primary business of this CPA is not to provide legal professional services; therefore, this CPA is unable to judge any legal proceedings that may affect the valuation from the perspective of a professional lawyer.
4. This opinion letter is solely for the use of UNIFOSA Corporation for the valuation purpose of this case. Without the written consent of this CPA, it may not be provided to any other third party, nor may it be used for any other purpose. This CPA assumes no responsibility to any third party.
5. This CPA assumes that there have been no material changes in the political and economic environment, interest rates, exchange rates, and relevant laws and regulations in which UNIFOSA Corporation operates, and that industry development is in line with expectations, and has not considered the impact of unexpected changes on the equity value of UNIFOSA Corporation. After this opinion letter is issued, if actual circumstances change, this CPA will not update it unless re-engaged to conduct a re-evaluation.
6. In accordance with Article 7 of Valuation Standards Bulletin No. 11, "Valuation of Enterprises," issued by the Accounting Research and Development Foundation, R.O.C., this CPA has conducted a reasonableness assessment on the publicly available information of UNIFOSA Corporation and confirmed the reliability and appropriateness of its sources. However, based on the scope of engagement, this CPA has not conducted any audit work on the aforementioned information in accordance with generally accepted auditing standards, nor performed assurance procedures in accordance with Assurance Standards Bulletin No. 1, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information," issued by the Accounting Research and Development Foundation, R.O.C.; therefore, this CPA is unable to provide any level of assurance regarding its accuracy or appropriateness.
7. This CPA assumes that as of the valuation date, UNIFOSA Corporation has no material outstanding matters, litigation (including tax and other legal disputes), and/or contingent liabilities that may affect the equity value of UNIFOSA Corporation.

Attachment 2: Expert Resume

Certified Public Accountant Resume

Name: Yao-Ting Li

Certificate:

Certified Public Accountant in the Republic of China

Education:

Graduated from the Department of Accounting at I-Shou University

Graduated from the in-service master's program of the Department of Financial and Economic Law at National
Chung Cheng University

Experience:

Certified Public Accountant, Shun Tian Song He CPA Firm

Practicing Certified Public Accountant, Grant Thornton

DinKum & Company CPAs

Member of the Tax System Committee of the Kaohsiung City Certified Public Accountants
Association

Member of the Accounting Practice Review Committee of the 12th and 13th Terms of the National
Federation of Certified Public Accountant Associations of the Republic of China

Current position:

Practicing Certified Public Accountant, Kaohsiung Office, Moores Rowland CPAs

UNIFOSA Corporation

Assessment opinion on the necessity and reasonableness of private placement

Principal of the opinion letter: UNIFOSA Corporation

Recipient of the opinion letter: UNIFOSA Corporation

Designated use of the opinion letter: solely for UNIFOSA Corporation's private placement of cash capital increase through issuance of common shares for 2026

Report type: Assessment opinion on the necessity and reasonableness of private placement

Evaluating institution: Grand Fortune Securities Co., Ltd.

April 20, 2026

UNIFOSA Corporation

Private placement of cash capital increase through issuance of common shares for 2026 Assessment opinion on the necessity and reasonableness of private placement

I. Introduction

UNIFOSA Corporation (hereinafter referred to as “UNIFOSA” or “the Company”), in order to enrich working capital and meet the funding needs required for other future operational planning of the Company, intends to convene the Board of Directors on April 27, 2026 to discuss the private placement of cash capital increase through issuance of common shares for 2026 (hereinafter referred to as “this private placement”) in accordance with Article 43-6 of the Securities and Exchange Act and the Regulations Governing Private Placement of Securities by Public Companies. According to the proposal materials for that meeting of the Board of Directors of the Company, the total number of shares to be issued in this private placement shall not exceed 20,000,000 shares, and it is expected to be handled in two tranches within one year from the date of the resolution of the 2026 Annual General Meeting, with each tranche not exceeding 10,000,000 shares, and the private placement price shall be based on no less than 60% of the reference price.

Upon review, the term of the 11th Term Board of Directors of UNIFOSA Corporation expired and a full re-election was conducted at the Annual General Meeting on May 29, 2025. After the re-election, four directors changed (including three independent directors). Thereafter, Director Ching-Chung Cheng and Independent Director Wei-Ju Chang resigned in January and February 2026, respectively, due to personal career planning. According to the information announced by UNIFOSA Corporation on the Market Observation Post System on March 10, 2026, the Company plans to by-elect two directors (including one independent director) at the Annual General Meeting on June 9, 2026, and also intends to additionally elect one director. In summary, the cumulative changes in the number of director seats have reached more than one-third; According to the Regulations Governing Private Placement of Securities by Public Companies, this underwriter was engaged to issue an assessment opinion on the necessity and reasonableness of the Company's private placement.

II. Underwriter's assessment opinion

(I) Financial condition of UNIFOSA Corporation

The consolidated condensed balance sheet and income statement of the Company for the most recent three years and the most recent period are set out below:

[Condensed Balance Sheet]

Unit: NTD Thousands

Item	2023	2024	2025
Current assets	305,913	292,475	171,608
Non-current Assets	407,306	360,241	310,855
Total assets	713,219	652,716	482,463
Current liabilities	63,091	66,976	29,056
Non-current liabilities	84,480	98,824	1,865
Total liabilities	147,571	165,800	30,921
Share capital	916,288	916,288	916,288
Capital surplus	60,849	60,654	60,654
Legal Reserve	7,306	7,306	7,306
Undistributed earnings (deficit to be offset)	(427,800)	(489,429)	(523,167)
Other equity	(10,694)	(11,265)	(9,539)
Treasury shares	—	—	—

Item	2023	2024	2025
Equity attributable to owners of the parent company	545,949	483,554	451,542
Non-controlling Interests	19,699	3,362	—
Total Equity	565,648	486,916	451,542

Source: Financial reports audited and attested by the independent auditors.

[Condensed Statement of Comprehensive Income]

Unit: NTD Thousands

Item	2023	2024	2025
Operating revenue	267,153	293,682	243,802
Gross profit	44,131	71,960	77,967
Operating Losses	(86,632)	(64,836)	(70,364)
Non-operating Income and Expenditures	(6,166)	(18,066)	17,023
Net Loss Before Tax	(92,798)	(82,902)	(53,341)
Net Loss for the Period	(92,910)	(82,950)	(53,325)
Net loss for the period attributable to owners of the parent	(67,426)	(66,418)	(33,738)
Earnings Per Share (NT\$)	(0.74)	(0.72)	(0.37)

Source: Financial reports audited and attested by the independent auditors.

(II) Legality assessment

The audited financial statements of the company for 2025 show that the net loss for the period for the year was NT\$53,325 thousand and the accumulated deficit was NT\$523,167 thousand. Therefore, it is not subject to the restriction under Article 3 of the “Directions for Public Companies Conducting Private Placements of Securities” that a public company whose most recent year shows net profit after tax and no accumulated deficit may not conduct a private placement of securities; after reviewing the proposal materials for the Board of Directors meeting proposed to be convened by UNIFOSA Corporation on April 27, 2026, considering the willingness of subscribers to subscribe, the price per share of the private placement of common shares for this private placement is based on not less than 60% of the reference price, and independent expert CPA Yao-Ting Li has been engaged to issue the “Independent Expert Opinion on the Reasonableness of the Equity Price of Private Placement of Common Shares”; in addition, the method for selecting subscribers is proposed to be based on those who can generate direct or indirect benefits to the future operations of the company, and is limited to specific persons in compliance with Article 43-6, Paragraph 1 of the Securities and Exchange Act and the Order Jin-Guan-Zheng-Fa No. 1120383220 dated September 12, 2023 issued by the Financial Supervisory Commission, and is still in compliance with the provisions of the “Directions for Public Companies Conducting Private Placements of Securities”.

(III) Assessment of the necessity and reasonableness of this private placement

1. Assessment of necessity

The company mainly operates business groups including memory, storage, wireless communications, and thin film. However, in recent years, affected by market demand and the industry environment, overall revenue has not reached economies of scale, and operating performance has fallen short of expectations, resulting in a loss position. Operating losses for 2023 to 2025 were NT\$86,632 thousand, NT\$64,836 thousand, and NT\$70,364 thousand, respectively; net losses for the period were NT\$92,910 thousand, NT\$82,950 thousand, and NT\$53,325 thousand, respectively. However, the company has actively adjusted its operating strategy and successively disposed of loss-making business groups including wireless communications and thin film at the end of 2025. After reviewing and adjusting the development strategy and resource utilization of the memory business, the company is currently focusing on the development of the storage business. Its network storage and cloud storage equipment products are applied in markets requiring high-performance storage

solutions, including surveillance, data centers, cloud, and multimedia audio and video, and it has accumulated abundant customer resources and practical experience over the years. In view of the sharp rise in cybersecurity threats in the market and the increasing attention paid by government agencies, financial institutions, and corporate customers to cybersecurity environment protection, UNIFOSA Corporation has successively introduced foreign data protection software, and continues to strengthen resource integration between the storage business and cybersecurity software products, enabling the provision of more comprehensive integrated software and hardware system services to customers (including storage equipment and cybersecurity software implementation services), so as to increase customers' willingness to procure and diversify product and business development. Among them, the subscription and maintenance of cybersecurity software also constitute a long-term and stable source of revenue. Through the capital injection from subscribers, this private placement is intended to support the funding required for the company's technological enhancement, product expansion, and marketing, and may also expand new business, while strengthening the company's financial structure and enhancing its operating stability and market competitiveness, which is conducive to business growth. Therefore, the necessity of conducting the private placement should be considered reasonable.

Considering the timeliness, convenience, and issuance cost of the capital market and capital raising, and that privately placed securities are subject to a three-year transfer restriction, which can ensure equity stability, it is necessary to adopt the private placement method for this fundraising.

2. Assessment of reasonableness

For this private placement, the underwriter has assessed its reasonableness from the following three aspects:

(1) Reasonableness of the issuance procedures for the private placement

After reviewing the proposal materials for the Board of Directors meeting proposed to be convened by the company on April 27, 2026, the content of the proposal discussion, issuance procedures, determination of the private placement price, and method of selecting specific persons are in compliance with the Securities and Exchange Act and relevant laws and regulations, and no material irregularities were noted.

(2) Reasonableness of the type of securities for the private placement

The type of securities to be issued by the company in this private placement capital increase is common shares, which is a type of security commonly issued in the market and highly accepted by investors. Compared with debt, the use of equity as the financing instrument is more appropriate. In addition to eliminating interest expenses on liabilities and reducing the company's financial risk, it can also increase the flexibility of the Company's financial scheduling. Therefore, it is reasonable for this private placement to adopt common shares.

(3) Reasonableness of the expected benefits to be generated by the private placement

The funds from this private placement are intended to enrich working capital or meet capital needs for future development, and the selection of specific persons is based on those who can generate direct or indirect benefits to the company's future operations. Through the capital injection from investors, it is expected to improve the company's overall financial structure and strengthen the flexibility of fund utilization. The funds raised can support the funding required for business expansion, strengthen the company's industrial development capabilities, and enhance the company's operating performance and market competitiveness. Therefore, the expected benefits to be generated by the private placement are considered reasonable.

3. Assessment of the method of selecting subscribers and its feasibility and necessity

(1) Selection of subscribers

According to the proposal materials for the Board of Directors meeting proposed to be convened by the company on April 27, 2026, the subscribers for this private placement are limited to specific persons that comply with Article 43-6 of the Securities and Exchange Act, the Order Jin-Guan-Zheng-Fa No. 1120383220 dated September 12, 2023 issued by the Financial Supervisory Commission, and the relevant letters and regulations including the "Directions for

Public Companies Conducting Private Placements of Securities”. The method of selecting specific persons is based on those who can generate direct or indirect benefits to the company's future operations, and participation of subscribers in the private placement will enable the company to obtain long-term capital more smoothly in the short term, thereby enhancing operating performance.

(2) Its feasibility and necessity

In order to meet future operational development needs and enhance the company's market scale and competitiveness, the company, through this private placement of common shares, will introduce subscribers who can generate direct or indirect benefits to the company's future operations. With the subsequent stable capital injection, it will help expand the company's operations and enhance its competitive advantages. In addition, privately placed common shares are subject to a three-year transfer restriction, which will help stabilize equity ownership. Therefore, the solicitation of subscribers for this private placement should be feasible and necessary.

4. Impact of this private placement on the company's business, finance, and shareholders' equity

(1) Impact on the company's business

In recent years, affected by market demand and the industry environment, the company's operating performance has fallen short of expectations, resulting in a loss position. However, the company has actively improved its financial structure and adjusted its operating fundamentals. In view of the sharp rise in cybersecurity threats in the market, and the increasing attention paid by government agencies, financial institutions, and corporate customers to cybersecurity environment protection, the company continues to strengthen resource integration between the storage business and cybersecurity software products to expand product lines and market share. In addition to supporting daily operating needs, the funds raised through this private placement may also be used to expand new business with a view to increasing the company's operating scale and profitability, which will contribute to the company's long-term business development. Therefore, this private placement should have a positive effect on the company's business development.

(2) Impact on the company's finance

The company proposes in this private placement to issue common shares through a capital increase, with the total number of shares capped at no more than 20,000,000 shares, and the private placement price based on no less than 60% of the reference price. Independent expert CPA Yao-Ting Li has been engaged to issue the “Independent Expert Opinion on the Reasonableness of the Equity Price of Private Placement of Common Shares”. If all shares are issued, the funds raised from this private placement will be used to meet the capital needs required for future operational development, which can effectively strengthen the company's financial structure and enhance operating performance and overall competitiveness. Therefore, this private placement should have a positive benefit on the company's finance.

(3) Impact on the company's shareholders' equity

The company currently has 91,628,833 issued shares. Adding the 20,000,000 shares for this private placement, the maximum total number of issued shares will be 111,628,833 shares, and the total number of shares for this private placement is expected to account for 17.92% of the post-private-placement share capital. In addition, after the underwriter reviewed the information announced by the company on the Market Observation Post System on March 10, 2026, the company proposes to undertake a capital reduction to offset losses by cancelling 52,128,833 issued shares, representing a capital reduction ratio of 56.89129861%. After the capital reduction, the number of issued shares will be 39,500,000 shares. Based on the number of issued shares after the capital reduction, and adding the 20,000,000 shares for this private placement, the maximum total number of issued shares will be 59,500,000 shares, and the total number of shares for this private placement is expected to account for 33.61% of the post-private-placement share capital. Considering the company's long-term business development, the funds raised from this private placement will be used to enrich working capital or meet other capital needs in response to the company's future development, which can enhance the flexibility of the company's fund utilization. In addition to supporting the funding required for daily operations, it may also support the

expansion of business areas to respond to industry changes and strengthen the company's operating fundamentals and market competitiveness, and should not cause any material adverse impact on the company's shareholders' equity.

5. Summary of assessment opinions

In summary, considering the capital needs for long-term business development, the funds raised from this private placement of common shares will be used to enrich working capital and meet other capital needs required in response to the company's future operational planning, with a view to improving the company's overall financial structure and strengthening the flexibility of fund utilization. In addition to supporting the funding required for daily operations, it may also support the expansion of business areas to strengthen the ability to respond to industrial development, which is conducive to enhancing operating performance and market competitiveness, and will not have any material adverse impact on shareholders' equity. Therefore, this private placement of common shares is indeed necessary and reasonable. In addition, after the underwriter reviewed the proposal materials for the Board of Directors meeting proposed to be convened by the company on April 27, 2026, the content of the issuance plan, issuance procedures, determination of the private placement price, and method of selecting specific persons for this private placement are in compliance with the Securities and Exchange Act and relevant laws and regulations, and no material irregularities were noted.

III. Other statements

- (I) The content of this opinion is solely for reference for the private placement of common shares to be resolved by UNIFOSA Corporation at the Board of Directors meeting on April 27, 2026 and by the 2026 Annual General Meeting, and shall not be used for any other purpose.
- (II) The content of this opinion has been assessed with reference to the proposal materials provided by UNIFOSA Corporation for the Board of Directors meeting proposed to be convened on April 27, 2026 and the information announced by the company on the Market Observation Post System. This opinion shall not bear any legal liability for any impact on changes in the content of this opinion that may result from changes to the plan for this private placement or other circumstances in the future. This is hereby stated.
- (III) The underwriter is not a related party of UNIFOSA Corporation. This is hereby stated.

Appraiser:
Grand Fortune Securities Co., Ltd.
Representative: Bing-Chun Huang

April 20, 2026

(This seal is for the exclusive use of UNIFOSA Corporation for the evaluation opinion on the necessity and reasonableness of the private placement cash capital increase and issuance of common shares for 2026)

Annex 11

**Unifosa Corp.
List of Director (including Independent Director) Candidates**

Type of director	Name of nominated candidate	Education	Experience	Current positions and concurrent positions held at the Company and other companies	Reasons for the continued nomination of an independent director who has served three consecutive terms	Number of shares held
General Director	Chang Lin Investment Co., Ltd. Representative: Tsui-Ling Hsu	Nan Jeon Universtiy of Science And Technology Department of Business Administration	Assistant Manager, Bank of Taiwan	None	N/A	10,000 shares
General Director	Chang Lin Investment Co., Ltd. Representative: Yu-Hao Hsieh	National Taipei University Department of Law, Financial and Economic Law Program	Attorney, You Sheng Law Firm	None	N/A	10,000 shares
Independent Director	Yu-Hsuan Lei	National Taipei University Master of Law, Financial and Economic Law Program	Attorney, Chung Tao Law Firm Associated Attorney, Ming Lang Law Firm Managing Partner, Lei & Partners Law Firm	Independent Director, Apex International Financial Engineering Res., & Tech. Co., Ltd.	No	0 shares

Details of Lifting Non-Compete Restrictions for Newly Appointed Director Candidates of the Company

New Directors	Names of other companies concurrently served and positions held	Competitive nature (principal business activities)
<p style="text-align: center;">Independent Director Yu-Hsuan Lei</p>	<p style="text-align: center;">Apex International Financial Engineering Res., & Tech. Co., Ltd. Independent director</p>	<p>The company's principal business operations include application/system software design and development, system integration services, solar power generation equipment/systems and system engineering. Its operations fall within the energy technology services industry, management system certification services, research and development services, network authentication services, data storage media manufacturing and duplication, automatic control equipment engineering, information software services, information software wholesale, information software retail, and data processing services, among others.</p>

Appendix 1

Unifosa Corp. Articles of Incorporation

Chapter II General Provisions

- Article 1: The Company is incorporated in accordance with the provisions of the Company Act for a company limited by shares and is named Unifosa Corp. in English.
- Article 2: The Company's business activities are as follows:
- 001 CB01020 Affairs Machine Manufacturing
 - 002 CC01060 Wired Communication Mechanical Equipment Manufacturing
 - 003 CC01070 Wireless Communication Mechanical Equipment Manufacturing
 - 004 CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing
 - 005 CC01080 Electronics Components Manufacturing
 - 006 CC01101 Restrained Telecom Radio Frequency Equipments and Materials Manufacturing
 - 007 CC01110 Computer and Peripheral Equipment Manufacturing
 - 008 CE01030 Optical Instruments Manufacturing
 - 009 E605010 Computer Equipment Installation
 - 010 E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering
 - 011 E701040 Simple Telecommunications Equipment Installation
 - 012 F113050 Wholesale of Computers and Clerical Machinery Equipment
 - 013 F113070 Wholesale of Telecommunication Apparatus
 - 014 F114030 Wholesale of Motor Vehicle Parts and Motorcycle Parts, Accessories
 - 015 F116010 Wholesale of Camera Equipment
 - 016 F118010 Wholesale of Computer Software
 - F17 F119010 Wholesale of Electronic Materials
 - 018 F213030 Retail Sale of Computers and Clerical Machinery Equipment
 - 019 F213060 Retail Sale of Telecommunication Apparatus
 - 020 F214030 Retail Sale of Motor Vehicle Parts and Motorcycle Parts, Accessories
 - 021 F216010 Retail Sale of Camera Equipment
 - 022 F218010 Retail Sale of Computer Software
 - 023 F219010 Retail Sale of Electronic Materials
 - 024 F401010 International Trade
 - 025 F401021 Other Export and Import
 - 026 F601010 Intellectual Property Rights
 - 027 I199990 Other Consulting Service
 - 028 I301010 Information Software Services
 - 029 I501010 Product Designing
 - 030 ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval
- Article 3: The Company shall have its headquarters in Taipei City and may, when necessary, establish branch offices domestically or overseas upon resolution of the Board of Directors.
- Article 4: Deleted

Chapter 2 Shares

- Article 5: The Company's authorized capital is NT\$2 billion, divided into 200 million shares at a par value of NT\$10 per share, to be issued in installments. Of which NT\$30 million, divided into 3 million shares, is reserved for conversion of employee stock options.
- Article 6: The total amount of the Company's reinvestment is not subject to the restriction under Article 13 of the Company Act that limits reinvestment to no more than 40% of paid-in capital. Decisions regarding reinvestment operations are authorized to the Board of Directors.
- Article 7: The Company's shares shall be in registered form and shall be issued after being signed or sealed by a director representing the Company and duly certified in accordance with the law.
The shares issued by the Company may be exempt from printing share certificates, provided that they are registered with a centralized securities depository institution.
- Article 7-1: This article has been deleted.
- Article 8: Upon transfer of shares, the transferor and transferee shall complete and submit an application form, duly signed and sealed, to the Company to apply for registration of transfer. The transfer shall not be asserted against the Company until the transfer procedures have been completed.
- Article 9: The Company's share administration shall be handled in accordance with the Company Act and the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.
- Article 10: Share transfers shall be suspended within 60 days prior to the convening of each annual general shareholders' meeting, within 30 days prior to a special shareholders' meeting, and within five days prior to the record date determined by the Company for the distribution of dividends, bonuses, or other benefits.

Chapter 3 Shareholders' Meeting

- Article 11: The Company's shareholders' meetings are classified into the following two types:
I. The annual general shareholders' meeting shall be convened within six months after the end of each fiscal year.
II. Extraordinary shareholders' meetings shall be convened when necessary.
The Company's shareholders' meeting may be convened via video conference or by other methods announced by the central competent authority. The conditions, operational procedures, and other matters to be complied with for convening a video conference shareholders' meeting shall be handled in accordance with the relevant regulations of the securities authority.
- Article 12: The Chairman shall preside over shareholders' meetings. If the Chairman is on leave or unable to perform his duties for any reason, he shall designate a director to act on his behalf. If the Chairman does not designate a proxy, the directors shall elect one among themselves to act on his behalf. When a shareholders' meeting is convened by a person with the convening authority other than the Chairman, such person shall act as the chairperson. Where there are two or more persons with convening authority, they shall elect one among themselves to serve as the chairperson.
- Article 13: Notice of the annual general shareholders' meeting shall be given 30 days prior to the meeting, and notice of a special shareholders' meeting shall be given 15 days prior to the meeting, specifying the date, venue, and matters to be convened.
- Article 14: If a shareholder is unable to attend a shareholders' meeting for any reason and appoints a proxy to attend on his or her behalf, a proxy form issued by the Company shall be provided, specifying the scope of authorization, for the proxy to attend the shareholders' meeting.

- Article 15: Each share of the Company's shareholders carries one voting right, except where voting rights are restricted in accordance with the law.
- Article 16: Unless otherwise provided by the Company Act, resolutions at a shareholders' meeting shall be adopted with the attendance of shareholders representing more than half of the total number of issued shares and with the approval of more than half of the voting rights of the shareholders present.
- Article 16-1: The resolutions of a shareholders' meeting shall be recorded in the minutes, which shall be signed or sealed by the chairperson, and the minutes shall be distributed to all shareholders within 20 days after the meeting. The distribution of the aforementioned minutes may be effected by public announcement.
The minutes shall record the date, venue, name of the chairperson, method of resolution, a summary of the proceedings, and the results thereof, and shall be retained permanently during the existence of the Company.

Chapter 4 Board of Directors

- Article 17: The Company shall have seven to nine directors with a term of three years, who shall be elected by the shareholders' meeting from among persons with legal capacity, and may be re-elected.
The election of directors of the Company shall adopt a candidate nomination system, and directors shall be elected by the shareholders' meeting from the list of director candidates.
- Article 17-1: In accordance with Article 14-2 of the Securities and Exchange Act, the number of independent directors among the directors referred to in the preceding Article shall be no fewer than three. A candidate nomination system shall be adopted, and independent directors shall be elected by the shareholders' meeting from the list of independent director candidates. The professional qualifications, shareholding, restrictions on concurrent positions, nomination and election methods, and other matters to be complied with by independent directors shall be handled in accordance with the relevant regulations of the securities authority.
- Article 17-2: In accordance with Article 14-4 of the Securities and Exchange Act, the Company shall establish an Audit Committee composed of all independent directors, which shall be responsible for exercising the powers of supervisors as stipulated under the Company Act, the Securities and Exchange Act, and other applicable laws and regulations.
The Audit Committee shall include at least one independent director with expertise in accounting or finance, and one of the independent directors shall serve as the convener.
Resolutions of the Audit Committee shall be adopted with the approval of more than half of all members.
- Article 18: The Board of Directors shall be composed of the directors, and its powers are as follows:
- I. Prepare the business plan.
 - II. Propose plans for distribution of earnings or offset of losses.
 - III. Propose plans for capital increase or reduction.
 - IV. Establish important rules and regulations and the Company's organizational charter.
 - V. Appoint and dismiss the Company's General Manager and managers.
 - VI. Establishment and dissolution of branch offices.
 - VII. Prepare budgets and final accounts.
 - VIII. Other powers conferred in accordance with the Company Act or resolutions of the shareholders' meeting.
- Article 19: The Board of Directors shall elect one among themselves to serve as Chairman with

the attendance of more than two-thirds of the directors and the approval of more than half of the directors present. The Chairman shall represent the Company externally.

- Article 20: Unless otherwise provided by the Company Act, the Board of Directors shall be convened by the Chairman. Resolutions of the Board of Directors shall, unless otherwise provided by the Company Act, be adopted with the attendance of more than half of the directors and the approval of more than half of the directors present. When the Board of Directors convenes via video conference, directors participating in the meeting by video shall be deemed to have attended in person. The convocation of the Board of Directors shall specify the reasons and be notified to each director seven days in advance; however, in case of urgent circumstances, it may be convened at any time. Notice of convocation of the Board of Directors may be given in writing, by fax, or by email.
- Article 21: The Chairman shall serve as the chairperson of the Board of Directors. If the Chairman is on leave or unable to perform his duties for any reason, he shall designate a director to act on his behalf. If the Chairman does not designate a proxy, the directors shall elect one among themselves to act on his behalf. Directors shall attend Board meetings in person. If a director is unable to attend for any reason, he may appoint another director as proxy; however, each proxy shall be limited to representing one director only.
- Article 22: This article has been deleted.
- Article 22-1: This article has been deleted.
- Article 23: The remuneration of the Company's directors is authorized to be determined and paid by the Board of Directors based on the degree of their participation in the Company's operations, the value of their contributions, and the prevailing standards in the same industry.
- Article 23-1: The Company may purchase liability insurance for its directors.
- Article 24: The Company may appoint one General Manager, whose appointment and dismissal shall be subject to the approval of more than half of the directors.
- Article 25: The General Manager shall conduct the Company's business in accordance with the resolutions of the Board of Directors.

Chapter 5 Accounting

- Article 26: The Company's fiscal year shall commence on January 1 and end on December 31, and final accounts shall be prepared at the end of each fiscal year.
- Article 27: In accordance with Article 228 of the Company Act, at the end of each fiscal year, the Board of Directors shall prepare the following statements and submit them to the Audit Committee for review 30 days prior to the annual general shareholders' meeting, and the Audit Committee shall issue a report to be submitted to the annual general shareholders' meeting for approval.
- I. Business Report.
 - II. Financial Statements.
 - III. Proposal for distribution of earnings or appropriation of losses.
- Article 28: Dividends and bonuses shall be distributed in proportion to the number of shares held by each shareholder. No dividends or bonuses shall be distributed when the Company has no earnings.
- Article 29: If the Company has profits in a fiscal year (profits referring to pre-tax income before recognizing employee remuneration and directors' remuneration), it shall allocate 5% to 15% as employee remuneration and not more than 2% as directors' remuneration. However, if the Company still has accumulated losses, the amount required to offset such losses shall be reserved in advance from the aforementioned pre-tax income, and the remaining balance shall then be allocated as employee

remuneration and directors' remuneration in accordance with the aforementioned ratios.

Of the employee remuneration allocated under the preceding paragraph, not less than 10% shall be reserved for distribution to entry-level employees in accordance with the Securities and Exchange Act.

The recipients of employee remuneration, whether in the form of shares or cash, may include employees of controlled or affiliated companies who meet certain conditions, and such conditions shall be determined by the Chairman.

The matters set forth in the preceding three paragraphs shall be resolved by a special resolution of the Board of Directors and reported to the shareholders' meeting.

Article 29-1: If the Company has earnings in its annual final accounts, it shall, after paying taxes in accordance with the law and offsetting accumulated losses from prior years, first allocate 10% as legal reserve, unless the legal reserve has reached the Company's paid-in capital. When necessary, special reserve shall be appropriated or reversed in accordance with the law. If there is any remaining balance, together with the undistributed earnings from prior periods, except for a portion that may be retained for future distribution upon separate resolution, the Board of Directors shall, in accordance with the Company's dividend policy, propose a distribution plan. If the distribution is to be made by issuing new shares, it shall be distributed upon resolution of the shareholders' meeting.

If the Company distributes dividends, bonuses, or all or part of its legal reserve and capital reserve in cash, it is authorized to do so by a resolution of the Board of Directors with the attendance of more than two-thirds of the directors and the approval of more than half of the directors present, and shall be reported to the shareholders' meeting.

In consideration of the Company's operating environment and stage of development, and in response to future funding needs and long-term financial planning while meeting shareholders' demand for cash inflows, the Company shall distribute more than 50% of distributable earnings as dividends to shareholders, of which cash dividends shall not be less than 20% of the total dividends.

Article 29-2: The recipients of shares repurchased by the Company in accordance with the law, the recipients of employee stock options, the recipients of shares subscribed in new share issuances, and the recipients of restricted shares issued to employees may all include employees of controlled or affiliated companies who meet certain conditions, and such conditions shall be determined by the Chairman.

Chapter 6 Supplementary Provisions

Article 30: Deleted

Article 31: The Company may engage in the provision of external guarantees in accordance with government regulations.

Article 32: The Company's organizational regulations and detailed rules of operation shall be separately prescribed.

Article 33: The Company's organizational regulations and detailed rules of operation shall be separately prescribed.

Article 34: These Articles of Incorporation were established on May 6, 1994.

The 1st amendment was made on March 16, 1995

The 2nd amendment was made on September 15, 1995

The 3rd amendment was made on July 29, 1996

The 4th amendment was made on August 9, 1996

The 5th amendment was made on December 1, 1997

The 6th amendment was made on March 30, 1998

The 7th amendment was made on May 5, 1998

The 8th amendment was made on September 2, 1998
The 9th amendment was made on October 20, 1998
The 10th amendment was made on January 15, 1999
The 11th amendment was made on July 1, 1999
The 12th amendment was made on March 22, 2000
The 13th amendment was made on May 29, 2000
The 14th amendment was made on October 6, 2000
The 15th amendment was made on June 4, 2002
The 16th amendment was made on June 26, 2003
The 17th amendment was made on June 16, 2004
The 18th amendment was made on June 10, 2005
The 19th amendment was made on June 10, 2005
The 20th amendment was made on June 23, 2006
The 21st amendment was made on June 13, 2007
The 22nd amendment was made on June 13, 2008
The 23rd amendment was made on November 17, 2008
The 24th amendment was made on June 10, 2009
The 25th amendment was made on June 15, 2010
The 26th amendment was made on June 15, 2012
The 27th amendment was made on June 11, 2013
The 28th amendment was made on June 15, 2016
The 29th amendment was made on June 10, 2022
The 30th amendment was made on May 29, 2025

Appendix 2

UNIFOSA Corporation Procedures for Acquisition or Disposal of Assets

Amendment date: June 10, 2022

Chapter 1 General Provisions

Article 1 Purpose

These Procedures are established to strengthen asset management, protect investments, and implement information disclosure.

The Company's acquisition or disposal of assets shall be handled in accordance with these Procedures.

Article 2 Legal basis

These Procedures are established in accordance with the provisions of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

Article 3 Scope of assets

The assets referred to in these Procedures are as follows:

- I. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing fund interests, depositary receipts, call (put) warrants, beneficiary securities, and asset-backed securities
- II. Real property (including land, houses and buildings, and investment property) and equipment
- III. Membership certificates
- IV. Intangible assets such as patent rights, copyrights, trademark rights, and franchise rights
- V. Right-of-use assets
- VI. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables)
- VII. Derivatives
- VIII. Assets acquired or disposed of through merger, demerger, acquisition, or transfer of shares in accordance with law
- IX. Other material assets

Article 4 Definitions of terms

- I. Derivatives: means forward contracts, options contracts, futures contracts, leveraged margin contracts, swap contracts, combinations of the foregoing contracts, or hybrid contracts or structured products embedded with derivatives, the value of which is derived from specific interest rates, prices of financial instruments, commodity prices, foreign exchange rates, price or rate indices, credit ratings or credit indices, or other variables. The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase (sales) contracts.
- II. Assets acquired or disposed of through merger, demerger, acquisition, or transfer of shares in accordance with law: Assets acquired or disposed of through merger, demerger, or acquisition conducted in accordance with the Business Mergers and Acquisitions Act or other laws, or through the issuance of new shares to acquire shares of another company in accordance with Article 156-3 of the Company Act (hereinafter referred to as "transfer of shares")
- III. Related parties and subsidiaries: shall be determined in accordance with the

Regulations Governing the Preparation of Financial Reports by Securities Issuers.

- IV. Professional appraiser: means a real property appraiser or any other person legally permitted to engage in the appraisal of real property or equipment.
- V. Date of occurrence: means the earlier of the contract signing date, payment date, commissioned trade date, transfer date, board resolution date, or any other date sufficient to determine the counterparty and transaction amount. However, for investments requiring approval from the competent authority, the earlier of the foregoing date or the date of approval by the competent authority shall apply.
- VI. Investment in the Mainland Area: means investments or technical cooperation in the Mainland Area conducted in accordance with the regulations governing permits for investments or technical cooperation in the Mainland Area issued by the Investment Commission of the Ministry of Economic Affairs.
- VII. Professional investment entity: A financial holding company, bank, insurance company, bills finance company, trust enterprise, securities firm operating proprietary trading or underwriting business, futures commission merchant operating proprietary trading business, securities investment trust enterprise, securities investment consulting enterprise, or fund management company established in accordance with law and regulated by the local financial competent authority
- VIII. Stock exchange: A domestic stock exchange means Taiwan Stock Exchange Corporation; a foreign stock exchange means any organized securities market regulated by the securities competent authority of the relevant country
- IX. Securities firm business place: A domestic securities firm business place means a place where a securities firm has established a trading counter in accordance with the Regulations Governing Trading of Securities at Securities Firms Business Places; a foreign securities firm business place means the business place of a financial institution regulated by a foreign securities competent authority and permitted to conduct securities business

Article 5

Appraisal reports or opinions obtained by the Company from a certified public accountant, attorney, or securities underwriter shall meet the following requirements:

- I. Never having been sentenced to a term of imprisonment exceeding one year for a violation of the Securities and Exchange Act, the Company Act, the Banking Act, the Insurance Act, the Financial Holding Company Act, or the Commercial Accounting Act, or for fraud, breach of trust, embezzlement, Forgery, or a business crime. However, this restriction does not apply to individuals who have completed their sentence, finished their probation period, or received a pardon more than three years ago.
- II. The transaction counterparty must not be a related party or have a substantial relationship with any related party.
- III. If the Company is required to obtain appraisal reports from at least two professional appraisers, those appraisers or their staff must not be related parties or have a substantial relationship with one another.

When issuing appraisal reports or opinions, personnel referenced in the preceding paragraph must comply with the self-regulatory rules of their respective professional associations and the following requirements:

- I. Before accepting a case, carefully assess your own professional capabilities, practical experience, and independence.
- II. When handling a case, proper planning and execution of an appropriate workflow is required to reach a conclusion and issue a report or opinion accordingly. The procedures followed, data collected, and conclusions reached

shall be documented thoroughly in the case file.

- III. The appropriateness and reasonableness of data sources, parameters, and information used have been evaluated item by item to serve as the basis for issuing an appraisal report or opinion.
- IV. Declarations shall include confirmation of the professionalism and independence of relevant personnel, an assessment that the information used was appropriate and reasonable, and compliance with applicable laws and regulations.

Article 6

Where the Company's acquisition or disposal of assets shall be Approved by the Board of Directors in accordance with these Procedures or other laws, if any director expresses dissent and there is a record or written statement, the Company shall also submit the director's dissenting information to each supervisor.

If the Company has established Independent Directors, when an acquisition or disposal of assets transaction is submitted to the Board of Directors for discussion in accordance with the preceding paragraph, the opinions of each Independent Director shall be fully considered, and if any Independent Director has an objection or qualified opinion, it shall be stated in the minutes of the Board of Directors meeting.

The Company has established an Audit Committee. Significant asset or derivative product transactions require approval by more than half of all Audit Committee members and are subject to resolution of the Board of Directors.

If the above matters have not been approved by more than one-half of all Audit Committee members, they may be implemented with the approval of more than two-thirds of all directors, and the Audit Committee's resolutions shall be recorded in the minutes of the Board of Directors' meeting.

The members of the Audit Committee and all Directors referred to in the preceding paragraph shall be counted based on those currently in office.

Chapter 2 Evaluation and Operating Procedures

Section 1 Evaluation and operating procedures for acquisition or disposal of assets

Article 7 Evaluation and Procedures for the Acquisition or Disposal of Securities

- I. Method of price determination, reference basis, and commissioning experts to issue appraisal reports

When the Company acquires or disposes of securities, it obtained the Company's most recent financial statements certified by a CPA as a reference for evaluating the Transaction price before the date of the transaction. If the Transaction Amount reaches 20% of the Company's Paid-in capital or NT\$ 300 million or more, the Company requested the CPA to express an opinion on the reasonableness of the Transaction price before the date of the transaction. This restriction does not apply, however, to marketable securities that meet the following criteria.

- (I) Securities acquired through a cash contribution made to establish or raise capital for a company in accordance with applicable law, where the rights conferred by the securities correspond to the proportion of the contribution.
- (II) The participant subscribes for securities issued at face value in connection with a Cash Capital Increase of the target company as required by applicable laws and regulations.
- (III) Participating in a Cash Capital Increase and issuance of securities by a company in which it directly or indirectly holds a 100% investment, or the mutual subscription for a Cash Capital Increase and issuance of

- securities between wholly-owned subsidiaries.
- (IV) Listed, OTC, and emerging stock market securities traded on a stock exchange or at a securities firm business place.
 - (V) Domestic government bonds, bonds with repurchase and resale conditions.
 - (VI) Publicly offered funds.
 - (VII) Acquisition or disposal of Listed (OTC) company shares pursuant to the market purchase or auction regulations of the Stock Exchange or Taipei exchange.
 - (VIII) Participating in the Cash Capital Increase of domestic publicly traded companies or domestic Corporate bonds subscriptions (including financial debentures), provided that the acquired securities are not private securities.
 - (IX) Subscribers to domestic private equity funds before their establishment, as required by Article 11, paragraph 1 of the Securities Investment Trust and Consulting Act, or those who subscribe to or redeem domestic private equity funds, will find that their trust contracts clearly state that the investment strategy is the same as that of public funds, except for securities credit transactions and any outstanding securities positions.
- II. Professional investors acquiring or disposing of securities may be exempt from the requirement to consult a CPA for an opinion on the reasonableness of the transaction price if they have established a securities valuation model and system and use an appropriate model or statistical method to estimate value.
 - III. Authorization Limits and Hierarchy
 - (I) For acquisition or disposal of securities traded on a stock exchange or at a securities firm business place, where the transaction amount is NT\$50 million (inclusive) or less, it shall be subject to the Company's internal approval process and submitted to the General Manager for approval; where the transaction amount exceeds NT\$50 million, it shall not be conducted until approved by the Board of Directors.
 - (II) The acquisition or disposal of securities not listed on the Stock Exchange or traded at a Securities Dealer's business premises requires approval by the board of directors. However, the board of directors may authorize the Chairman to approve such transactions up to NT\$ 20 million, with subsequent ratification by the board.
 - IV. Implementing unit
The executing unit for the Company's acquisition and disposal operations relating to securities investments is the finance unit.
 - V. Trading procedures
The transaction procedures for the Company's acquisition or disposal of securities shall all be handled in accordance with the provisions governing the investment cycle under the Company's internal control system.

Article 8

Evaluation and operating procedures for acquisition or disposal of real property, equipment, or right-of-use assets thereof

- I. Method of price determination and reference basis
For acquisition or disposal of real property, equipment, or right-of-use assets thereof, the original using unit or relevant responsible unit shall submit a signed report with explanation, and the asset management unit shall refer to announced current value, assessed value, actual transaction prices of nearby real property, recent transaction prices of similar assets, etc., and adopt one of price comparison, price negotiation, or tendering.
- II. Commissioning experts to issue appraisal reports

Where the Company acquires or disposes of real property, equipment, or right-of-use assets thereof, except for transactions with domestic government agencies, self-construction on owned land, construction on leased land, or acquisition or disposal of equipment or right-of-use assets thereof for business use, if the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, before the date of occurrence it shall obtain an appraisal report issued by a professional appraiser and shall comply with the following provisions:

- (I) Where due to special circumstances a limited price, specific price, or special price must be used as the reference basis for the transaction price, the transaction shall first be submitted to and Approved by the Board of Directors; the same shall apply to any subsequent change in the transaction conditions.
- (II) Where the transaction amount reaches NT\$1 billion or more, appraisals shall be obtained from two or more professional appraisers.
- (III) Where the appraisal results of a professional appraiser fall under any of the following circumstances, except where for acquisition of assets all appraisal results are higher than the transaction amount, or for disposal of assets all appraisal results are lower than the transaction amount, a certified public accountant shall be engaged to express a specific opinion on the reason for the difference and the appropriateness of the transaction price:
 - 1. The difference between the appraisal result and the transaction amount reaches 20% or more of the transaction amount.
 - 2. The difference between the appraisal results of two or more professional appraisers reaches 10% or more of the transaction amount.
- (IV) The date of the report issued by the professional appraiser and the date of establishment of the contract may not exceed three months. However, where the same period announced current value applies and no more than six months have elapsed, the original professional appraiser may issue an opinion letter.

III. Authorization Limits and Hierarchy

For acquisition or disposal of real property, equipment, or right-of-use assets thereof, where the transaction amount is NT\$20 million (inclusive) or less, it shall be subject to the Company's internal approval process and submitted to the Chairman for approval; where the transaction amount reaches 20% of paid-in capital or NT\$20 million or more, it shall not be conducted until approved by the Board of Directors.

IV. Implementing unit

The executing units for the Company's acquisition and disposal operations relating to real property, equipment, or right-of-use assets thereof are the user department and relevant responsible units.

V. Trading procedures

The transaction procedures for the Company's acquisition or disposal of real property, equipment, or right-of-use assets thereof shall all be handled in accordance with the provisions governing the fixed assets cycle under the Company's internal control system.

Article 9

Evaluation and operating procedures for acquisition or disposal of intangible assets or right-of-use assets thereof or membership certificates

I. Method of price determination and reference basis

For acquisition or disposal of intangible assets or right-of-use assets thereof or membership certificates, the future benefits that may be generated by such assets

and fair market value shall be considered, and where necessary, expert opinions shall also be referenced and negotiated with the transaction counterparty.

- II. Commissioning experts to issue opinions
Where the Company acquires or disposes of intangible assets or right-of-use assets thereof or membership certificates, and the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more, except for transactions with domestic government agencies, before the date of occurrence it shall engage a certified public accountant to express an opinion on the reasonableness of the transaction price.
- III. Authorization Limits and Hierarchy
 - (I) For acquisition or disposal of membership certificates, where the transaction amount is NT\$3 million (inclusive) or less, it shall be subject to the Company's internal approval process and submitted to the General Manager for approval; where the transaction amount exceeds NT\$3 million, it shall not be conducted until approved by the Board of Directors.
 - (II) For acquisition or disposal of intangible assets or right-of-use assets thereof, where the transaction amount is NT\$20 million (inclusive) or less, it shall be subject to the Company's internal approval process and submitted to the Chairman for approval before it may be conducted, and shall be reported to the most recent Board of Directors meeting; where the transaction amount exceeds NT\$20 million, it shall not be conducted until approved by the Board of Directors.
- IV. Implementing unit
The executing units for the Company's acquisition and disposal operations relating to intangible assets or right-of-use assets thereof or membership certificates are the finance unit, administration unit, and relevant responsible units.
- V. Trading procedures
The transaction procedures for the Company's acquisition or disposal of intangible assets or right-of-use assets thereof or membership certificates shall all be handled in accordance with the provisions governing the fixed assets cycle under the Company's internal control system.

Article 10 The calculation of transaction amounts under Articles 7, 8, and 9 shall be handled in accordance with Article 14, Paragraph 1, (VII) and (VIII), and the term within one year shall be calculated retrospectively for one year from the date of occurrence of the current transaction; the portion for which an appraisal report issued by a professional appraiser or a certified public accountant's opinion has already been obtained in accordance with these Procedures is exempted from inclusion again.
For acquisition or disposal of assets through court auction procedures, the supporting documents issued by the court may substitute for the appraisal report or certified public accountant's opinion.

Section 2 Related-party transactions

Article 11 Evaluation and operating procedures for acquisition or disposal of real property or right-of-use assets thereof from or to related parties, or other assets other than real property or right-of-use assets thereof

I. Where the Company acquires or disposes of assets with related parties, in addition to handling relevant resolution procedures and evaluating the reasonableness of transaction conditions in accordance with the preceding section and this section, if the transaction amount reaches 10% or more of the Company's total assets, it shall also obtain an appraisal report issued by a professional appraiser or a certified public accountant's opinion in accordance with Article 8.

The calculation of the transaction amount in the preceding paragraph shall be handled in accordance with Article 10, Paragraph 1.

In addition, when determining whether a transaction counterparty is a related party, in addition to attention to its legal form, substantive relationship shall also be considered.

II. Where the Company acquires or disposes of real property or right-of-use assets thereof from or to a related party, or acquires or disposes of other assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more, except for trading of domestic government bonds, bonds with repurchase and resale conditions, or subscription for or redemption of money market funds issued by domestic securities investment trust enterprises, the following information shall be submitted to the Board of Directors for approval and to supervisors for Ratification before the transaction contract may be signed and payment made:

- (I) The purpose, necessity, and expected benefits of the acquisition or disposal of assets
- (II) The reason for selecting the related party as transaction counterparty
- (III) For acquisition of real property or right-of-use assets thereof from a related party, relevant information for evaluating the reasonableness of the proposed transaction conditions in accordance with Paragraph 1, Subparagraph 3 and Subparagraph 4 of this Article
- (IV) Matters including the original acquisition date and price by the related party, the transaction counterparty, and the relationship between such party and the Company and the related party
- (V) A monthly cash receipts and disbursements forecast for each month of the coming year commencing from the expected contract month, and evaluation of the necessity of the transaction and the reasonableness of fund utilization
- (VI) The appraisal report issued by a professional appraiser obtained in accordance with Subparagraph 1, or a certified public accountant's opinion
- (VII) Restrictive conditions of the current transaction and other material agreed matters

Where the Company and its parent company or subsidiaries, or subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital, engage in the following transactions with each other, the Board of Directors may, in accordance with Article 8, Paragraph 1, Subparagraph 3 of these Procedures, authorize the Chairman to decide first within a certain amount and submit to the most recent Board of Directors meeting for Ratification afterward:

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

If the Company has established Independent Directors, when submitted to the Board of Directors for discussion in accordance with this subparagraph, the opinions of each Independent Director shall be fully considered, and if any Independent Director has an objection or qualified opinion, it shall be stated in the minutes of the Board of Directors meeting.

If the Company has established the Audit Committee, matters requiring supervisors' Ratification under this subparagraph shall first be approved by more than one-half of all members of the Audit Committee and submitted to the Board of Directors for resolution, and Article 6, Paragraphs 4 and 5 shall apply mutatis mutandis.

If the Company or its non-domestic subsidiary has a transaction listed in Paragraph 1, and the Transaction Amount reaches more than 10% of The Company's total assets, the Company shall submit the information listed in Paragraph 1 to the shareholders' meeting for approval before signing the transaction contract and making payment. However, this restriction does not apply to transactions between the Company and its parent company, subsidiaries, or among its subsidiaries.

The transaction amounts referred to in the preceding paragraph and the paragraph above shall be calculated in accordance with Article 14, Paragraph 1, Subparagraphs (7) and (8). The term "within one year" shall be calculated retrospectively from the date of occurrence of the current transaction. Any portion already submitted to and approved by the shareholders' meeting or the Board of Directors in accordance with these Rules shall not be counted again.

III. Evaluation of reasonableness of transaction costs

- (I) Where real property or right-of-use assets thereof are acquired from a related party, the reasonableness of transaction costs shall be evaluated by the following methods:
 - 1. Based on the transaction price of the related party plus necessary interest on funds and costs to be borne by the buyer according to law. The necessary interest cost on funds shall be imputed based on the weighted average interest rate on borrowings in the year in which the Company purchases the asset; provided that it may not be higher than the maximum borrowing interest rate for non-financial industries announced by the Ministry of Finance.
 - 2. Where the related party has mortgaged the subject matter to a financial institution for a loan, the total appraised lending value of the financial institution for the subject matter; provided that the actual cumulative lending value of the financial institution for the subject matter shall have reached 70% or more of the total appraised lending value and the lending period shall have exceeded one year. However, this does not apply where the financial institution and one party to the transaction are related parties to each other.
- (II) Where land and house of the same subject matter are purchased or leased together, the transaction cost for the land and the house may be separately evaluated by either method listed in (I).
- (III) Where real property or right-of-use assets thereof are acquired from a

- related party, the cost of the real property or right-of-use assets thereof shall be evaluated in accordance with (I) and (II), and a certified public accountant shall be engaged to review and express a specific opinion.
- (IV) Where the Company acquires real property or right-of-use assets thereof from a related party under any of the following circumstances, it shall be handled in accordance with Paragraph 1, Subparagraph 2 of this Article, and the provisions of (I) to (III) above shall not apply.
1. The related party acquires the real property or right-of-use assets thereof through inheritance or gift.
 2. More than five years have elapsed between the date on which the related party contracted to acquire the real property or right-of-use assets thereof and the contract date of the current transaction.
 3. Entering into a joint construction contract with a related party, or acquiring real property by commissioning a related party to construct real property through self-construction on owned land, construction on leased land, etc.
 4. Acquiring right-of-use assets of real property for business use between the Company and its parent company or subsidiaries, or subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital.
- IV. Where the evaluation results under (I) and (II) of the preceding subparagraph are both lower than the transaction price, it shall be handled in accordance with Paragraph 1, Subparagraph 5 of this Article. However, this does not apply if due to the following circumstances, objective evidence is submitted and specific reasonableness opinions from a professional real property appraiser and a certified public accountant are obtained:
- (I) Where the related party acquired undeveloped land or leased land and then proceeded with construction, evidence may be provided that one of the following conditions is met:
1. The undeveloped land is evaluated in accordance with the method under the preceding subparagraph, and the house is based on the related party's construction cost plus reasonable construction profit, and the total exceeds the actual transaction price. Reasonable construction profit shall be based on the lower of the average gross profit margin of the construction department of the related party in the most recent three years or the latest gross profit margin of the construction industry announced by the Ministry of Finance.
 2. Other cases of transactions by unrelated parties within one year involving other floors of the same subject property or nearby area, with similar area and equivalent transaction conditions after assessment of reasonable price differences for floors or areas according to customary practices in real property sale and purchase or lease.
- (II) Evidence is provided that the transaction conditions for purchasing real property from a related party or leasing to acquire right-of-use assets of real property are equivalent to other cases of transactions by unrelated parties in nearby areas within one year and with similar area.

The term transactions in nearby areas means in principle cases on the same or adjacent blocks and within a radius of no more than 500 meters from the transaction subject matter or with similar announced current value; the term similar area means in principle that the area of other transactions by unrelated parties is not less than 50% of the area of the transaction subject matter; the term within one year means one year calculated retrospectively from the date of

occurrence of the current acquisition of real property or right-of-use assets thereof.

- V. Where the Company acquires real property or right-of-use assets thereof from a related party, and the evaluation results under the preceding two subparagraphs are both lower than the transaction price, the following matters shall be handled:
- (I) The difference between the transaction price of the real property or right-of-use assets thereof and the evaluated cost shall be set aside as a special reserve in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act, and may not be distributed or used for capitalization and share allotment. Where an investor adopting the equity method for its investment in the Company is a public company, such investor shall also set aside a special reserve for the amount set aside in proportion to its shareholding in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act.
 - (II) Supervisors shall handle the matter in accordance with Article 218 of the Company Act. If the Audit Committee has been established in accordance with the Securities and Exchange Act, the provisions of the preceding paragraph shall apply *mutatis mutandis* to the Independent Director members of the Audit Committee.
 - (III) The handling status under (I) and (II) shall be submitted to the Annual General Meeting, and the detailed contents of the transaction shall be disclosed in the annual report and prospectus.

Where a special reserve has been set aside in accordance with the foregoing provisions, such special reserve may not be used until impairment loss has been recognized on the assets purchased or leased at a high price, or the assets have been disposed of, or the lease contract has been terminated, or appropriate compensation has been made, or original condition has been restored, or there is other evidence confirming no unreasonableness, and with the consent of the securities competent authority.

Where the Company acquires real property or right-of-use assets thereof from a related party and there is other evidence indicating that the transaction is not in line with ordinary business practice, it shall also be handled in accordance with the provisions of Subparagraph 5.

Section 3 Engaging in derivative transactions

Article 12 Evaluation and operating procedures for acquisition or disposal of derivatives

I. Transaction principles and guidelines

(I) Types of transactions

The nature of the Company's derivative transactions is divided according to purpose into two types: "non-trading" (hedging transactions not for trading purposes) and "trading" (non-hedging transactions for trading purposes).

The types of derivatives in which the Company may engage shall currently be limited primarily to those for hedging the foreign exchange and interest rate risk exposures arising from the Company's business operations; if engagement in other derivative transactions is required, such transactions shall not be conducted until approved by the Board of Directors.

(II) Operating or hedging strategies

The Company's engagement in derivative transactions shall be for the purpose of hedging risk, and the transaction products selected shall primarily be those that hedge the risks arising from the Company's

business operations.

The counterparties for the Company’s derivative transactions shall be financial institutions selected according to the Company’s operating needs and with better terms for conducting hedging transactions, so as to avoid credit risk.

(III) Segregation of duties and responsibilities

For the Company’s engagement in derivative transactions, the duties of each unit are divided as follows:

1. Finance unit: Responsible for formulating operating strategies for derivatives other than commodity futures, and conducting various transactions within the scope of authorized authority.
2. Accounting unit: Responsible for accounting treatment of derivative transactions, preparation of accounting statements, periodic compilation of data, and other matters.
3. Internal audit unit: Understands the appropriateness of internal controls such as segregation of duties and operating procedures, and audits the compliance status of the transaction unit with these Procedures.

Where the Company engages in derivative transactions for “non-trading” purposes, transactions shall be conducted in accordance with the following authorization limits:

Level	Amount per contract	Accumulated net position
Board of directors	Exceeding US\$1 million	Exceeding US\$3 million
Approved by the Chairman and submitted to the most recent Board of Directors meeting for Ratification	US\$1 million (inclusive) or less	US\$3 million (inclusive) or less
Chairman	US\$300,000 (inclusive) or less	US\$300,000 (inclusive) or less
General Manager	US\$100,000 (inclusive) or less	US\$100,000 (inclusive) or less

Where the Company engages in derivative transactions for “trading” purposes, each transaction shall not be conducted until approved by the Chairman, and shall be submitted to the most recent Board of Directors meeting for Ratification.

(IV) Performance evaluation

1. “Non-trading” derivatives: According to the type of transaction product, after the close of each contract maturity trading day, the finance unit shall use the net realized profit or loss position as the basis for performance evaluation, then compare profit and loss performance against the established transaction targets, conduct periodic reviews, and submit the same to the General Manager for review.
2. “Trading” derivatives: For realized positions, the finance unit shall use the actual profit or loss position incurred as the basis for performance evaluation; for unrealized positions, the net and total profit or loss of open positions shall be settled daily based on daily closing prices as reference for performance evaluation.

(V) Total contract amount

The total contract amount of the Company’s “non-trading” derivative transactions shall not exceed actual business needs; the total contract amount of “trading” derivative transactions shall be limited to 20% of the

- Company's net worth.
- (VI) Maximum loss limit
1. As the purpose of "non-trading" derivatives is risk hedging, there is no need to set a maximum loss limit.
 2. For "trading" derivative contracts, after positions are established, a stop-loss point shall be set to prevent excessive losses, and the stop-loss point shall be capped at no more than 3% of the contract amount; if the loss amount exceeds 3% of the transaction amount, it shall be immediately submitted to the General Manager and reported to the Board of Directors to discuss necessary response measures.
 3. The maximum annual loss limit for the Company's "trading" derivative operations is US\$300,000.
- II. Risk management measures
- (I) Scope of risk management
1. Credit risk management - In principle, counterparties shall be domestic or foreign financial institutions with good credit standing and able to provide professional information. The finance supervisor shall be responsible for controlling transaction limits with counterparty financial institutions, avoiding excessive concentration, and adjusting transaction limits with counterparty financial institutions at any time according to market changes.
 2. Market price risk management - Select markets where quotation information is fully disclosed.
 3. Liquidity risk management - To ensure liquidity, the financial institutions for transactions must have sufficient equipment, information, and trading capability, and must be able to trade in any market.
 4. Cash flow risk management - To ensure the stability of the Company's operating capital turnover, the source of funds for the Company's derivative transactions shall be limited to its own funds, and the operating amount shall take into account the funding needs in the cash receipts and disbursements forecast for the coming three months.
 5. Operational risk management - The authorization limits, operating procedures, and other provisions set by the Company must be strictly observed to avoid operational risk.
 6. Legal risk management - Any documents signed with financial institutions shall, as far as possible, use internationally standardized documentation to avoid legal risk.
- (II) Personnel engaging in derivative transactions and personnel handling confirmation, settlement, and related operations may not concurrently serve in each other's positions.
- (III) Personnel responsible for risk measurement, supervision, and control shall belong to departments different from those of the personnel in the preceding subparagraph, and shall report to the Board of Directors or to senior managerial officers who are not responsible for transaction or position decision-making.
- (IV) Positions held in derivative transactions shall be evaluated regularly in the manner prescribed in Paragraph 1, Subparagraph 4, (I) of this Article.

- III. Internal audit system
 - (I) The Company's internal audit personnel shall regularly understand the appropriateness of internal control over derivative transactions, and shall audit monthly the transaction department's compliance with the handling procedures for engaging in derivative transactions, prepare an audit report, and if any material violation is discovered, shall notify each supervisor in writing.
 - (II) If Independent Directors have been established in accordance with the Securities and Exchange Act, when notifying each supervisor of matters in accordance with the preceding item, the Independent Directors shall also be notified in writing.
 - (III) If the Audit Committee has been established in accordance with the Securities and Exchange Act, the provisions regarding supervisors in (I) of this subparagraph shall apply mutatis mutandis to the Audit Committee.
- IV. Periodic evaluation methods and handling of abnormal circumstances
 - (I) Positions held in derivative transactions shall be evaluated at least once a week; provided that if they are hedging transactions conducted for business needs, they shall be evaluated at least twice each month, and the evaluation report shall be submitted to senior managerial officers authorized by the Board of Directors.
 - (II) The Board of Directors shall authorize senior managerial officers to regularly supervise and evaluate whether the currently used risk management measures are appropriate, whether operations engaging in derivative transactions are indeed handled in accordance with regulations, whether the performance of derivative transactions is in line with the established operating strategies, and whether the risks undertaken are within the scope the Company can tolerate. If any abnormal circumstance is discovered, necessary response measures shall be adopted and reported to the Board of Directors immediately.
- V. Supervision and management by the Board of Directors
 - (I) When the Company engages in derivative transactions, the Board of Directors shall faithfully supervise and manage in accordance with the following principles:
 1. Designated senior managerial officers shall at all times pay attention to the supervision and control of risks in derivative transactions.
 2. Periodically evaluate whether the performance of derivative transactions is in line with the established operating strategies and whether the risks undertaken are within the scope the Company can tolerate.
 - (II) Senior managerial officers authorized by the Board of Directors shall manage derivative transactions in accordance with the following principles:
 1. Periodically evaluate whether the currently used risk management measures are appropriate, and handle matters in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies of the securities competent authority and these Procedures.
 2. Supervise the transaction and profit or loss status, and if any abnormal circumstance is discovered, adopt necessary response measures and report to the Board of Directors immediately; where Independent Directors have been established, the Board of Directors shall have Independent Directors attend and express opinions.

- (III) Where the Company engages in derivative transactions and authorizes relevant personnel to handle them in accordance with these Procedures, the matter shall afterward be submitted to the most recent Board of Directors meeting.
- VI. Where the Company engages in derivative transactions, it shall establish a memorandum book and record in detail therein for future reference the type and amount of derivative transactions engaged in, the date of Board of Directors approval, and the matters to be prudently evaluated in accordance with Paragraph 1, Subparagraph 4, (I), Subparagraph 5, (I)2 and (II)1 of this Article.

Section 4 Merger, demerger, acquisition, or transfer of shares

Article 13 Evaluation and operating procedures for merger, demerger, acquisition, or transfer of shares

- I. **Method of determination of transaction consideration and reference basis**
Where the Company conducts a merger, demerger, acquisition, or transfer of shares, it shall comprehensively consider the past and future financial and business conditions of the participating companies, the expected future benefits that may be generated, the fair method by which the market determines the transaction price, and with reference to the professional opinions of a certified public accountant, attorney, or securities underwriter, negotiate the price with the counterparty participating in the merger, demerger, acquisition, or transfer of shares.
- II. **Commissioning experts to issue opinions**
Where the Company conducts a merger, demerger, acquisition, or transfer of shares, before convening the Board of Directors for resolution, it shall engage a certified public accountant, attorney, or securities underwriter to express an opinion on the reasonableness of the share exchange ratio, acquisition price, or cash or other property to be allotted to shareholders, and submit the same to the Board of Directors for discussion and approval. However, where the Company merges a subsidiary in which it directly or indirectly holds 100% of the issued shares or total capital, or where there is a merger among subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital, it may be exempted from obtaining the reasonableness opinion issued by the aforesaid expert.
- III. **Decision-making level**
The Company's resolutions for merger, demerger, acquisition, or transfer of shares shall all be handled in accordance with the provisions of the Company Act and relevant laws and regulations.
- IV. **Submission of relevant information and public disclosure of information when unable to obtain approval at the Annual General Meeting**
 - (I) Where the Company conducts a merger, demerger, or acquisition, it shall, before the Annual General Meeting, prepare public documents to shareholders setting out the material agreed contents of the merger, demerger, or acquisition and related matters, and deliver them together with the expert opinion under Paragraph 1, Subparagraph 2 of this Article and the notice of the Annual General Meeting to shareholders as reference for whether to agree to the merger, demerger, or acquisition proposal. However, this does not apply where under other laws an Annual General Meeting resolution may be exempted for merger, demerger, or acquisition matters.
 - (II) Where for any company participating in the merger, demerger, or acquisition, the Annual General Meeting cannot be convened or cannot

adopt a resolution due to insufficient attendance, insufficient voting rights, or other legal restrictions, or the proposal is rejected by the Annual General Meeting, the companies participating in the merger, demerger, or acquisition shall immediately make public explanation of the reasons for occurrence, follow-up handling operations, and the expected date of convening the Annual General Meeting.

V. Dates of convening Board of Directors and Annual General Meeting

- (I) Where the Company conducts a merger, demerger, or acquisition, unless otherwise provided by other laws or where prior approval of the securities competent authority has been obtained due to special factors, it shall convene the Board of Directors and the Annual General Meeting on the same day as the companies participating in the merger, demerger, or acquisition to resolve matters related to the merger, demerger, or acquisition.
- (II) Where the Company conducts a transfer of shares, unless otherwise provided by other laws or where prior approval of the securities competent authority has been obtained due to special factors, it shall convene the Board of Directors on the same day as the company participating in the transfer of shares.
- (III) When the Company participates in a merger, demerger, acquisition, or transfer of shares, it shall prepare complete written records of the following information and preserve them for five years for inspection:
 - 1. Basic information of personnel: Including the title, name, and national identification card number (or passport number for foreigners) of all persons involved in the merger, demerger, acquisition, or transfer of shares plan or plan implementation before information is publicly disclosed.
 - 2. Dates of important matters: Including dates of signing letters of intent or memoranda, engaging financial or legal advisers, signing contracts, and Board of Directors meetings.
 - 3. Material documents and minutes: Including documents such as merger, demerger, acquisition, or transfer of shares plans, letters of intent or memoranda, material contracts, and minutes of Board of Directors meetings.
- (IV) When the Company participates in a merger, demerger, acquisition, or transfer of shares, within two days from the date immediately following Board of Directors approval, it shall report the information under (III)1 and 2 of this subparagraph to the securities competent authority for recordation through the Internet information system in the prescribed format.
- (V) Where a company participating in the merger, demerger, acquisition, or transfer of shares is not a listed company or a company whose shares are traded at a securities firm business place, the Company shall sign an agreement with such company and handle the matter in accordance with (III) and (IV) of this subparagraph.

VI. Confidentiality obligations and avoidance of insider trading

All persons participating in or knowing of the Company's merger, demerger, acquisition, or transfer of shares plan shall issue a written confidentiality undertaking and, before the information is publicly disclosed, may not disclose the content of the plan externally, nor may they, in their own name or in the name of another, trade in the shares and other equity-type securities of all companies related to the merger, demerger, acquisition, or transfer of shares.

VII. Principles for changes to share exchange ratio or acquisition price

Where the Company participates in a merger, demerger, acquisition, or transfer of shares, the share exchange ratio or acquisition price may not be changed arbitrarily except under the following circumstances, and the circumstances under which changes are permitted shall be stipulated in the merger, demerger, acquisition, or transfer of shares contract:

- (I) Conducting a cash capital increase, issuing convertible corporate bonds, issuing bonus shares, issuing corporate bonds with warrants, preferred shares with warrants, warrants, and other equity-type securities.
- (II) Disposition of major assets of the company or other acts affecting the company's financial business.
- (III) Occurrence of major disaster, material technological change, or other circumstances affecting shareholders' equity or securities prices of the company.
- (IV) Adjustment due to either company participating in the merger, demerger, acquisition, or transfer of shares buying back treasury shares in accordance with law.
- (V) Increase or decrease in the entities or number of companies participating in the merger, demerger, acquisition, or transfer of shares.
- (VI) Other conditions permitting changes as stipulated in the contract and publicly disclosed.

VIII. Matters to be stated in the contract

Where the Company participates in a merger, demerger, acquisition, or transfer of shares, the contract shall state the rights and obligations of the companies participating in the merger, demerger, acquisition, or transfer of shares, and shall also state the following matters:

- (I) Handling of breach of contract.
- (II) Principles for handling equity-type securities already issued or treasury shares already bought back by a company extinguished by merger or divided.
- (III) The amount of treasury shares that participating companies may buy back in accordance with law after the base date for calculating the share exchange ratio and the principles for handling the same.
- (IV) The handling method for increase or decrease in participating entities or number of companies.
- (V) Expected progress of plan implementation and expected completion schedule.
- (VI) Related handling procedures such as the scheduled date for convening the Annual General Meeting as required by law when the plan is not completed by the deadline.

IX. After information of any company participating in a merger, demerger, acquisition, or transfer of shares has been publicly disclosed, if it intends to further conduct a merger, demerger, acquisition, or transfer of shares with another company, except where the number of participating companies decreases and the Annual General Meeting has resolved and authorized the Board of Directors to change the authority, in which case participating companies may be exempted from reconvening the Annual General Meeting for another resolution, procedures or legal acts already completed in the original merger, demerger, acquisition, or transfer of shares case shall be reperformed by all participating companies.

X. Where a company participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with

such company and handle the matter in accordance with Paragraph 1, Subparagraphs 5, 6, and 9 of this Article.

Chapter 3 Information disclosure

Article 14 Announcement and reporting procedures

- I. When the Company acquires or disposes of assets under any of the following circumstances, it shall, based on the nature of the transaction and in accordance with the prescribed format, publicly announce and file the relevant information on the website designated by the securities authority within two days from the date of occurrence of the event:
 - (I) Acquisition or disposal of property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than property or right-of-use assets thereof with a related party, where the transaction amount reaches 20% of the Company's paid-in capital, 10% of total assets, or NT\$300 million or more. However, this does not apply to the trading of domestic government bonds, bonds with repurchase or resale conditions, or the subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
 - (II) Conducting mergers, demergers, acquisitions, or share transfers.
 - (III) Engaging in derivative transactions where the losses reach the maximum total or individual contract loss limits specified in the Procedures.
 - (IV) Acquisition or disposal of equipment for operating use or right-of-use assets thereof, where the counterparty is not a related party and the transaction amount meets any of the following thresholds:
 1. Where the Company's paid-in capital is less than NT\$10 billion, and the transaction amount reaches NT\$500 million or more.
 2. Where the Company's paid-in capital is NT\$10 billion or more, and the transaction amount reaches NT\$1 billion or more.
 - (V) Acquisition of property through self-owned land construction, leased land construction, joint construction with unit allocation, joint construction with profit sharing, or joint construction with sale allocation, where the counterparty is not a related party and the Company's expected investment amount reaches NT\$500 million or more.
 - (VI) Asset transactions other than those referred to in (I) to (V), disposal of claims by financial institutions, or investments in China, where the transaction amount reaches 20% of the Company's paid-in capital or NT\$300 million or more. However, the following circumstances are not subject to the above:
 1. Trading of domestic government bonds or foreign government bonds with a credit rating not lower than that of the sovereign rating of the Taiwan.
 2. For entities engaged in investment as a profession, securities trading conducted on a securities exchange or at a securities firm's place of business, or subscription in the primary market of foreign government bonds or publicly issued corporate bonds and general financial bonds not involving equity (excluding subordinated bonds), or subscription or redemption of securities investment trust funds or futures trust funds, or subscription or resale of exchange-traded notes, or securities subscribed by a securities firm, as required for underwriting business, in its capacity as a recommending securities firm for an emerging stock company in accordance with the regulations of the Taipei Exchange.
 3. Trading of bonds with repurchase or resale conditions, or the

subscription or redemption of money market funds issued by domestic securities investment trust enterprises.

- (VII) The transaction amounts referred to above shall be calculated as follows:
1. The amount of each transaction.
 2. The cumulative amount of transactions involving acquisition or disposal of assets of the same nature with the same counterparty within one year.
 3. The cumulative amount within one year of acquisition or disposal (calculated separately for acquisitions and disposals) of property or right-of-use assets thereof under the same development project.
 4. The cumulative amount within one year of acquisition or disposal (calculated separately for acquisitions and disposals) of the same securities.
- (VIII) The term “within one year” refers to the one-year period retrospectively calculated from the date of occurrence of the current transaction, and any portion already publicly announced in accordance with the regulations is exempt from inclusion.
- II. The Company shall, on a monthly basis, report the status of derivative transactions conducted by the Company and its subsidiaries that are not domestic public companies as of the end of the preceding month, in the prescribed format, by entering the information into the information reporting website designated by the securities authority before the tenth day of each month.
- III. If any item that the Company is required to publicly announce in accordance with the regulations contains errors or omissions at the time of announcement and requires correction, the Company shall re-announce and re-file all items within two days from the date it becomes aware of such errors or omissions.
- IV. When the Company acquires or disposes of assets, it shall retain relevant contracts, meeting minutes, registers, appraisal reports, and opinions issued by CPAs, lawyers, or securities underwriters at the Company. Unless otherwise provided by law, such documents shall be kept for at least five years.
- V. After the Company has publicly announced and filed a transaction in accordance with the preceding provisions, if any of the following circumstances occurs, the Company shall, within two days from the date of occurrence of the event, publicly announce and file the relevant information on the website designated by the securities authority:
- (I) Any amendment, termination, or rescission of the relevant contract originally entered into for the transaction.
 - (II) Failure to complete a merger, demerger, acquisition, or share transfer in accordance with the schedule specified in the contract.
 - (III) Any change to the originally announced and filed information.
- VI. If a subsidiary of the Company that is not a domestic public company acquires or disposes of assets and meets the standards for public announcement and filing as prescribed in this Article, the Company shall handle the announcement and filing on its behalf. For subsidiaries, the standards for public announcement and filing related to paid-in capital or total assets shall be based on the paid-in capital or total assets of the Company.

Chapter 4 Supplementary provisions

Article 15 Total amount of real property not for operating use and its right-of-use assets or securities, and the limit on individual securities

- I. Total amount of real property not for operating use and its right-of-use assets
The Company and its subsidiaries may acquire real property and its right-of-use assets for operating use only; all other real property and its right-of-use assets not for operating use shall not be acquired.
- II. Total amount of securities acquired and the limit on individual securities
 - (I) The total amount of long-term investment in securities for business expansion shall be subject to the provisions of the Articles of Incorporation and may not be subject to the 40% limitation of paid-in capital under Article 13 of the Company Act.
 - (II) The net investment by the Company and companies in which the Company holds a consolidated shareholding of 50% or more, respectively, in a single TWSE-listed or TPEX-listed company shall not exceed 10% of the net worth in each company's most recent financial statements.
 - (III) The aggregate investment shareholding of the Company and companies in which the Company holds a consolidated shareholding of 50% or more in a single TWSE-listed or TPEX-listed company shall not exceed 10% of the total issued shares of such single TWSE-listed or TPEX-listed company.
 - (IV) However, where the Company and companies in which the Company holds a consolidated shareholding of 50% or more participate in the establishment of an invested company or serve as directors or supervisors, and intend to hold such investment long term, such investment may be excluded from the calculation of the investment ratios under (II) and (III) of this paragraph.

Article 16

Control procedures for acquisition or disposal of assets by subsidiaries

- I. The Company shall urge each subsidiary to establish procedures for acquisition or disposal of assets in accordance with the competent securities authority's Regulations Governing the Acquisition and Disposal of Assets by Public Companies, which shall be Approved by the Board of Directors and submitted to the Annual General Meeting for consent; the same shall apply to any amendment thereto.
- II. Any acquisition or disposal of assets by each subsidiary which, pursuant to its established "procedures for acquisition or disposal of assets" or other legal provisions, shall be Approved by the Board of Directors, shall be reported to the Company before the fact occurs. The Company's finance unit shall assess the feasibility, necessity, and reasonableness of such acquisition or disposal of assets, and shall subsequently track the implementation status and conduct analysis and review.
- III. The internal auditors of the Company shall regularly audit each subsidiary's compliance with its "procedures for acquisition or disposal of assets" and prepare audit reports; after the findings and recommendations in the audit reports have been submitted for review, each subsidiary subject to audit shall be notified to make improvements, and follow-up reports shall be regularly prepared to ensure that appropriate improvement measures have been adopted in a timely manner.

Article 17 Penalties
If relevant personnel of the Company handling the acquisition or disposal of assets violate the competent securities authority's "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" or the Company's "procedures for acquisition or disposal of assets," they shall be submitted for evaluation in accordance with the Company's employee reward and disciplinary regulations and punished according to the severity of the circumstances.

Article 18 Supplements to applicable laws and regulations
For the 10% of total assets threshold stipulated in these Procedures, the total asset amount shall be calculated based on the most recent parent company only or individual financial statements prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

For companies with no par value shares or a par value per share other than NT\$10, the transaction amount threshold of 20% of paid-in capital stipulated in these Procedures shall be calculated as 10% of equity attributable to owners of the parent; the transaction amount threshold applicable where paid-in capital reaches NT\$10 billion shall be calculated as equity attributable to owners of the parent of NT\$20 billion.

Matters not covered in these Procedures shall be handled in accordance with the relevant laws and regulations.

Article 19 Implementation
These Procedures shall be implemented after being Approved by the Board of Directors, sent to each Supervisor, and submitted to the Annual General Meeting for consent; the same shall apply to any amendment thereto. If any director expresses dissent and there is a record or written statement, the dissenting information of the director shall be sent to each Supervisor.

If the Company has established independent directors, any objection or qualified opinion of such independent directors shall be stated in the minutes of the Board of Directors meeting.

If the Company has established the Audit Committee, the establishment or amendment of these Procedures shall be approved by more than one-half of all members of the Audit Committee and submitted to the Board of Directors for resolution. If not approved by more than one-half of all members of the Audit Committee, it may be effected with the approval of more than two-thirds of all directors, and the resolution of the Audit Committee shall be stated in the minutes of the Board of Directors meeting.

Appendix 3

Unifosa Corp.

Rules and Procedures of Shareholders' Meeting

Date of amendment: May 29, 2024

- Article 1: (Basis for establishment)
To establish a sound shareholders' meeting governance system, strengthen supervisory functions, and enhance management functions, the Company has formulated these Rules in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for compliance.
- Article 2: The rules of procedure for the Company's shareholders' meetings shall, unless otherwise provided by laws or regulations or the Articles of Incorporation, be governed by these Rules.
- Article 3: (Convening and notice of shareholders' meeting)
Unless otherwise provided by laws or regulations, the Company's shareholders' meetings shall be convened by the Board of Directors.
When the Company convenes a video conference shareholders' meeting, unless otherwise provided by the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall be expressly stipulated in the Articles of Incorporation and resolved by the Board of Directors. Such a video conference shareholders' meeting shall be adopted by a resolution of the Board of Directors with the attendance of more than two-thirds of the directors and the approval of more than half of the directors present.
Any change to the method of convening the Company's shareholders' meeting shall be resolved by the Board of Directors and shall be made no later than before the meeting notice is dispatched.
The Company shall, 30 days prior to the annual general shareholders' meeting or 15 days prior to a special shareholders' meeting, prepare electronic files of the meeting notice, proxy form, and the agenda and explanatory materials for each proposal, including matters for approval, discussion items, and the election or dismissal of directors, and upload them to the MOPS. The Company shall also, 21 days prior to the annual general shareholders' meeting or 15 days prior to a special shareholders' meeting, prepare electronic files of the shareholders' meeting handbook and supplementary meeting materials and upload them to the MOPS. Fifteen days prior to the shareholders' meeting, the Company shall prepare the shareholders' meeting handbook and supplementary meeting materials for inspection by shareholders at any time and shall make them available at the Company and its shareholder services agent.
The aforementioned shareholders' meeting handbook and supplementary meeting materials shall be provided to shareholders on the date of the shareholders' meeting in the following manner:
I. For physical shareholders' meetings, they shall be distributed at the meeting venue.
II. For hybrid shareholders' meetings, they shall be distributed at the meeting venue and provided in electronic form on the video conference platform.
III. For shareholders' meetings via video conference, they shall be provided in electronic form on the video conference platform.
For the meeting notice referred to in Paragraph 3 of this Article, shareholders holding fewer than 1,000 registered shares may be notified by public announcement on the MOPS.
The notice and public announcement shall specify the reasons for convening the meeting; with the consent of the recipient, the notice may be given by electronic means.

The election or dismissal of Directors, amendments to the Articles of Incorporation, capital reduction, application for suspension of public issuance, approval of Directors' engagement in competing businesses, capitalization of earnings, capitalization of capital reserve, dissolution of the Company, merger, demerger, or matters set forth in each subparagraph of Article 185, Paragraph 1 of the Company Act, as well as matters under Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be enumerated and the principal content thereof explained in the causes for convening the meeting, and shall not be proposed by way of extraordinary motions.

Where the causes for convening a shareholders' meeting have specified a general re-election of Directors and indicated the date of assumption of office, once the re-election is completed at such shareholders' meeting, the date of assumption of office shall not be changed at the same meeting by way of extraordinary motions or any other means.

A shareholder holding one percent or more of the total number of issued shares may submit one proposal for the annual general shareholders' meeting to the Company; if more than one proposal is submitted, none shall be included in the agenda. In addition, if a proposal submitted by a shareholder falls under any of the circumstances set forth in the subparagraphs of Article 172-1, Paragraph 4 of the Company Act, the Board of Directors may decide not to include it in the agenda. A shareholder may submit a recommendatory proposal to urge the Company to advance public interest or fulfill its social responsibility. Procedurally, such proposal shall be limited to one in accordance with the relevant provisions of Article 172-1 of the Company Act; if more than one proposal is submitted, none shall be included in the agenda.

The Company shall, prior to the book closure date before the annual general shareholders' meeting, publicly announce the acceptance of shareholder proposals, including the methods of submission in writing or by electronic means, the place of acceptance, and the acceptance period; the acceptance period shall not be less than ten days.

A proposal submitted by a shareholder shall be limited to 300 words; any proposal exceeding 300 words shall not be included in the agenda. The proposing shareholder shall attend the annual general shareholders' meeting in person or appoint a proxy to attend and participate in the discussion of such proposal.

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

Article 4 (Attendance by proxy and authorization)

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

A shareholder shall issue only one proxy form and appoint only one proxy. The proxy form shall be delivered to the Company at least five days prior to the date of the shareholders' meeting. In case of duplicate proxy forms, the one received first shall prevail. However, this restriction shall not apply where a prior proxy has been expressly revoked.

After the proxy form has been delivered to the Company, if a shareholder intends to attend the shareholders' meeting in person or to exercise voting rights in writing or by electronic means, a written notice of revocation shall be submitted to the Company no later than two

days prior to the date of the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised by the proxy in attendance shall prevail.

After the proxy form has been delivered to the Company, if a shareholder intends to attend the shareholders' meeting via video conference, a written notice of revocation shall be submitted to the Company no later than two days prior to the date of the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised by the proxy in attendance shall prevail.

Article 5 (Principles governing the venue and time of shareholders' meetings)

The shareholders' meeting shall be convened at the location of the Company or at a place convenient for shareholders to attend and suitable for holding the meeting. The meeting shall not commence earlier than 9:00 a.m. or later than 3:00 p.m. The venue and time of the meeting shall be determined with full consideration of the opinions of the Independent Directors.

When the Company convenes a shareholders' meeting via video conference, it shall not be subject to the restrictions on the venue set forth in the preceding paragraph.

Article 6 (Preparation of signature registers and related documents)

The Company shall specify in the notice of the meeting the registration time for shareholders, solicitors, and proxy agents (hereinafter collectively referred to as shareholders), the location of the registration desk, and other matters requiring attention.

The registration time for shareholders referred to in the preceding paragraph shall commence at least 30 minutes before the meeting begins; the registration desk shall be clearly marked and staffed with adequate and competent personnel. For a shareholders' meeting via video conference, registration shall be accepted on the video conference platform at least 30 minutes before the meeting begins, and shareholders who complete registration shall be deemed to have attended the shareholders' meeting in person.

The Company shall prepare a signature register for attending shareholders to sign in, or attending shareholders may submit sign-in cards in lieu of signing the register.

The Company shall provide attending shareholders with the meeting handbook, annual report, attendance cards, speaking slips, voting ballots, and other meeting materials; where Directors are to be elected, election ballots shall also be provided.

Shareholders shall attend the shareholders' meeting by presenting attendance cards, sign-in cards, or other attendance credentials. The Company shall not arbitrarily require additional supporting documents beyond those used by shareholders to attend the meeting. A solicitor soliciting proxy forms shall also carry identification documents for verification.

Where a shareholder is a government entity or a corporate shareholder, the representatives attending the shareholders' meeting shall not be limited to one person. Where a corporate shareholder is appointed as a proxy to attend a shareholders' meeting, it may designate only one person to act as its representative at the meeting.

Where a shareholders' meeting is convened via video conference, a shareholder who intends to attend by video conference shall register with the Company no later than two days prior to the date of the shareholders' meeting.

Where a shareholders' meeting is convened via video conference, the Company shall upload the meeting handbook, annual report, and other relevant materials to the video conference platform at least 30 minutes before the meeting begins, and shall keep them available until the end of the meeting.

Article 6- (Matters to be specified in the notice of convening a shareholders' meeting via video
1 conference)

Where the Company convenes a shareholders' meeting via video conference, the following matters shall be specified in the notice of convening the shareholders' meeting:

- I. Methods for shareholders to participate in the video conference and exercise their rights.
- II. Handling procedures in the event that natural disasters, incidents, or other force majeure circumstances cause disruptions to the video conference platform or participation via video conference, which shall include at least the following matters:
 - (I) The time at which the aforementioned disruption remains unresolved and necessitates postponement or continuation of the meeting, and the date of the meeting if it is to be postponed or continued.
 - (II) Shareholders who did not register to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting.
 - (III) Where a hybrid shareholders' meeting is convened and the video conference cannot be continued, if, after deducting the shares represented by shareholders attending via video conference, the total number of shares present still meets the statutory quorum for the shareholders' meeting, the meeting shall continue. The shares represented by shareholders participating via video conference shall be counted toward the total number of shares present, and such shareholders shall be deemed to have abstained from voting on all proposals at that shareholders' meeting.
 - (IV) The handling method in the event that the results of all proposals have been announced and no extraordinary motions have been conducted.
- III. Where a shareholders' meeting via video conference is convened, appropriate alternative measures provided for shareholders who have difficulty participating via video conference shall be specified. Except for the circumstances set forth in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with connection equipment and necessary assistance, and shall specify the period during which shareholders may apply to the Company and other relevant matters requiring attention.

Article 7 (Chairperson of shareholders' meetings and attendees)

Where a shareholders' meeting is convened by the Board of Directors, the Chairman shall serve as the chairperson. If the Chairman is on leave or is unable to exercise his duties for any reason, the Vice Chairman shall act on his behalf. If there is no Vice Chairman, or if the Vice Chairman is also on leave or unable to exercise his duties for any reason, the Chairman shall designate one managing director to act on his behalf; if no managing directors are appointed, one director shall be designated to act on his behalf. If the Chairman does not designate a proxy, one managing director or director shall be elected from among themselves to act as chairperson.

For a shareholders' meeting convened by the Board of Directors, it is advisable that more than half of the directors of the Board of Directors attend.

Where a shareholders' meeting is convened by a convener other than the Board of Directors, the chairperson shall be the convener. If there are two or more conveners, one shall be elected from among them to serve as chairperson.

The Company may designate its retained lawyers, CPAs, or relevant personnel to attend the shareholders' meeting as non-voting participants.

Article 8 (Audio or video recording of the shareholders' meeting proceedings for record-keeping)
The Company shall make an audio or video recording of the entire proceedings of the shareholders' meeting and shall retain such recordings for at least one year. However, where a shareholder initiates litigation in accordance with Article 189 of the Company Act, such recordings shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is convened via video conference, the Company shall record and retain data on shareholders' registration, enrollment, check-in, questions, voting, and the Company's vote-counting results, and shall make a continuous, uninterrupted audio and video recording of the entire video conference.

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

Where a shareholders' meeting is convened via video conference, the Company is advised to make an audio and video recording of the backend operational interface of the video conference platform.

Article 9 (Calculation of shares present and commencement of the shareholders' meeting)
Attendance at a shareholders' meeting shall be calculated based on the number of shares. The number of shares present shall be calculated based on the signature register or the sign-in cards submitted and the number of shares registered on the video conference platform, plus the number of shares for which voting rights are exercised in writing or by electronic means.

When the scheduled meeting time has been reached, the chairperson shall immediately announce the commencement of the meeting and simultaneously disclose relevant information such as the number of shares without voting rights and the number of shares present.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chairperson may announce a postponement, limited to a maximum of two postponements for a combined total of no more than one hour. If there are not enough shareholders representing at least one-third of the total number of issued shares present after two postponements, the chairperson shall declare the meeting adjourned. If the shareholders' meeting is convened via video conference, the Company shall also announce the adjournment on the video conference platform.

Where, after two postponements as referred to in the preceding paragraph, shareholders representing one-third or more of the total number of issued shares are present, a tentative resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act, and notice of such tentative resolution shall be given to all shareholders, and a shareholders' meeting shall be reconvened within one month. Where the shareholders' meeting is convened via video conference, shareholders who intend to attend by video conference shall re-register with the Company in accordance with Article 6.

Before the conclusion of the same meeting, if the shares represented by the attending shareholders reach more than half of the total number of issued shares, the chairperson may resubmit the tentative resolutions adopted to the shareholders' meeting for voting in accordance with Article 174 of the Company Act.

Article 10 (Discussion of motions)
Where a shareholders' meeting is convened by the Board of Directors, the agenda shall be determined by the Board of Directors. All motions (including extraordinary motions and

amendments to original motions) shall be voted on individually, and the meeting shall proceed in accordance with the scheduled agenda, which shall not be altered without a resolution of the shareholders' meeting.

Where a shareholders' meeting is convened by a convener other than the Board of Directors, the provisions of the preceding paragraph shall apply mutatis mutandis.

Before the proceedings (including extraordinary motions) under the agendas set forth in the preceding two paragraphs are concluded, the chairperson shall not unilaterally declare the meeting adjourned without a resolution. Where the chairperson violates the rules of procedure and declares the meeting adjourned, other members of the Board of Directors shall promptly assist the attending shareholders, in accordance with statutory procedures, in electing one person by the consent of more than half of the voting rights represented by the attending shareholders to serve as chairperson and continue the meeting.

The chairperson shall provide sufficient explanation and opportunity for discussion regarding each proposal, as well as any amendments or extraordinary motions proposed by shareholders. When the chairperson considers that the matter has reached the stage where it may be put to a vote, the chairperson may declare the discussion closed, submit the matter for voting, and allocate adequate time for voting.

Article 11 (Shareholders' statements)

Before speaking, an attending shareholder shall complete a speaker's slip indicating the gist of the statement, the shareholder account number (or attendance card number), and the account name, and the chairperson shall determine the order of speaking.

An attending shareholder who submits a speaker's slip but does not speak shall be deemed not to have spoken. If the content of a statement is inconsistent with that recorded on the speaker's slip, the content of the statement shall prevail.

For the same proposal, each shareholder may not speak more than twice without the consent of the chairperson, and each statement shall not exceed five minutes; however, where a shareholder's statement violates the rules or exceeds the scope of the agenda, the chairperson may stop the statement.

When an attending shareholder is speaking, other shareholders shall not interrupt unless they have obtained the consent of both the chairperson and the speaking shareholder; the chairperson shall stop any violation.

Where a corporate shareholder designates two or more representatives to attend the shareholders' meeting, only one representative may speak on the same motion.

After an attending shareholder has spoken, the chairperson may respond in person or designate relevant personnel to provide a response.

Where a shareholders' meeting is convened via video conference, shareholders participating via video conference may submit questions in text form on the video conference platform from the time the chairperson announces the commencement of the meeting until the adjournment is announced. Each shareholder may submit no more than two questions for each motion, and each question shall be limited to 200 words. The provisions of paragraphs 1 through 5 shall not apply.

Where questions submitted under the preceding paragraph do not violate the rules or exceed the scope of the motion, such questions should be disclosed on the video conference platform of the shareholders' meeting for general awareness.

Article 12 (Calculation of voting shares and recusal system)

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

Resolutions of the shareholders' meeting shall not include the shares of shareholders without voting rights in the total number of issued shares.

Where a shareholder has a personal interest in a matter under consideration at the meeting that may be detrimental to the interests of the Company, such shareholder shall not participate in the voting and shall not act as a proxy to exercise voting rights on behalf of another shareholder.

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

Except for trust enterprises or shareholder services agents approved by the competent securities authority, where one person is appointed as proxy by two or more shareholders, the voting rights represented by such proxy shall not exceed 3% of the total voting rights of issued shares; any voting rights in excess thereof shall not be counted.

Article 13 (Voting on motions, vote monitoring, and vote counting methods)

Each share held by a shareholder carries one voting right; however, this shall not apply to shares with restricted voting rights or those without voting rights as set forth in Article 179, Paragraph 2 of the Company Act.

When the Company convenes a shareholders' meeting, it shall adopt electronic voting and may also adopt written voting. Where voting rights are exercised in writing or by electronic means, the methods of exercising such rights shall be specified in the notice of convening the shareholders' meeting. Shareholders exercising their voting rights in writing or electronically shall be deemed to be present in person at the meeting. However, with respect to extraordinary motions and amendments to the original motions at that shareholders' meeting, such voting shall be deemed as abstention.

Where voting rights are exercised in writing or by electronic means under the preceding paragraph, the expression of intent shall be delivered to the Company no later than two days prior to the date of the shareholders' meeting; where there are duplicate expressions of intent, the one received first shall prevail. However, this shall not apply where a prior expression of intent has been expressly revoked.

After a shareholder has exercised voting rights in writing or by electronic means, if the shareholder intends to attend the shareholders' meeting in person or via video conference, the shareholder shall, no later than two days prior to the date of the shareholders' meeting, revoke the expression of intent for exercising voting rights referred to in the preceding paragraph by the same method used to exercise such voting rights; if the revocation is made after the deadline, the voting rights exercised in writing or by electronic means shall prevail. Where a shareholder exercises voting rights in writing or by electronic means and also appoints a proxy by proxy form to attend the shareholders' meeting, the voting rights exercised by the proxy in attendance shall prevail.

Unless otherwise provided by the Company Act or the Articles of Incorporation of the Company, a motion shall be passed by the consent of more than half of the voting rights represented by the attending shareholders. At the time of voting, the chairperson or a person designated by the chairperson shall announce the total number of voting rights represented by the attending shareholders for each motion, after which shareholders shall vote on each motion individually. On the same day after the shareholders' meeting, the results of shareholders' votes in favor, against, and abstentions shall be entered into the MOPS.

Where a motion has an amendment or a substitute motion, the chairperson shall determine the order of voting together with the original motion. If one of the motions has been passed, the other motions shall be deemed rejected, and no further voting shall be required.

The persons responsible for monitoring and counting votes on motions shall be designated by the chairperson; however, the vote monitors shall be shareholders.

The vote counting for motions or elections at the shareholders' meeting shall be conducted openly at the meeting venue, and upon completion of the vote counting, the results, including the number of voting rights tallied, shall be announced on the spot and recorded.

Where the Company convenes a shareholders' meeting via video conference, shareholders participating via video conference shall, after the chairperson announces the commencement of the meeting, vote on each motion and election through the video conference platform, and shall complete voting before the chairperson announces the close of voting; any votes not completed within the prescribed time shall be deemed as abstentions.

Where a shareholders' meeting is convened via video conference, vote counting shall be conducted in a single count after the chairperson announces the close of voting, and the results of voting and elections shall be announced.

Where the Company convenes a hybrid shareholders' meeting, a shareholder who has registered to attend the shareholders' meeting via video conference in accordance with Article 6 and intends to attend the physical shareholders' meeting in person shall revoke such registration no later than two days prior to the date of the shareholders' meeting by the same method used for registration; if the revocation is made after the deadline, the shareholder may attend the shareholders' meeting only via video conference.

Where a shareholder has exercised voting rights in writing or by electronic means without revoking the expression of intent and participates in the shareholders' meeting via video conference, such shareholder shall not, except for extraordinary motions, exercise voting rights again on the original motions, propose amendments to the original motions, or exercise voting rights on amendments to the original motions.

Article 14 (Elections)

Where Directors are to be elected at a shareholders' meeting, the election shall be conducted in accordance with the relevant election regulations adopted by the Company, and the results shall be announced on the spot, including the list of elected directors and the number of voting rights they received, as well as the list of unelected directors and the number of voting rights they obtained.

The ballots for the election referred to in the preceding paragraph shall be sealed and signed by the vote monitors, properly kept, and retained for at least one year. However, where a shareholder initiates litigation in accordance with Article 189 of the Company Act, such recordings shall be retained until the conclusion of the litigation.

Article 15 (Meeting minutes and signing matters)

The resolutions of a shareholders' meeting shall be recorded in the minutes, which shall be signed or sealed by the chairperson, and the minutes shall be distributed to all shareholders within 20 days after the meeting. The preparation and distribution of the meeting minutes may be conducted by electronic means.

The distribution of the meeting minutes referred to in the preceding paragraph may be effected by way of announcement on the MOPS.

The meeting minutes shall accurately record the year, month, and day of the meeting, the venue, the name of the chairperson, the method of resolution, a summary of the proceedings, and the voting results (including the number of voting rights tallied). Where directors are elected, the number of voting rights received by each elected candidate shall also be disclosed. They shall be permanently retained during the existence of the Company.

Where a shareholders' meeting is convened via video conference, in addition to the matters required to be recorded under the preceding paragraph, the minutes shall also record the start and end times of the meeting, the method of convening the meeting, the names of the chairperson and the recorder, and the handling measures and handling status in the event that natural disasters, incidents, or other force majeure circumstances cause disruptions to the video conference platform or participation via video conference.

Where the Company convenes a virtual shareholders' meeting, in addition to complying with the provisions of the preceding paragraph, it shall also state in the minutes the alternative measures provided for shareholders who have difficulty participating via video conference.

Article 16 (Public announcements)

The number of shares solicited by solicitors, the number of shares represented by proxy agents, and the number of shares represented by shareholders attending in writing or by electronic means shall be compiled by the Company in a statistical table in the prescribed format and clearly disclosed at the shareholders' meeting venue on the day of the meeting. Where the shareholders' meeting is convened via video conference, the Company shall upload the aforementioned information to the video conference platform at least 30 minutes before the meeting begins and shall keep it disclosed until the end of the meeting.

Where the Company convenes a shareholders' meeting via video conference, it shall, upon announcing the commencement of the meeting, disclose the total number of shares represented by the attending shareholders on the video conference platform. The same shall apply where the total number of shares and voting rights represented by the attending shareholders are otherwise counted during the meeting.

Where any resolution of the shareholders' meeting constitutes material information as prescribed by applicable laws and regulations or by the Taiwan Stock Exchange Corporation (Taipei Exchange), the Company shall, within the prescribed time, transmit the relevant information to the MOPS.

Article 17 (Maintenance of order at the meeting venue)

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

The chairperson may direct marshals or security personnel to assist in maintaining order at the meeting venue. When pickets or security personnel are present to assist in maintaining order, they shall wear armbands or identification badges bearing the words "picket."

Where amplification equipment is provided at the meeting venue, the chairperson may stop any shareholder who speaks without using the equipment provided by the Company.

Where a shareholder violates the rules of procedure, refuses to comply with the chairperson's correction, and disrupts the conduct of the meeting, and fails to comply after being stopped, the chairperson may direct pickets or security personnel to request such shareholder to leave the meeting venue.

Article 18 (Recess and continuation of the meeting)

During the meeting, the chairperson may announce a recess at an appropriate time. Where force majeure circumstances occur, the chairperson may order a temporary suspension of the meeting and, depending on the situation, announce the time for resumption.

Where the meeting venue can no longer be used before the proceedings (including extraordinary motions) under the scheduled agenda of the shareholders' meeting are concluded, the shareholders' meeting may resolve to continue the meeting at another venue.

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

Article 19 (Information disclosure for video conference meetings)

Where a shareholders' meeting is convened via video conference, the Company shall, immediately after the close of voting, disclose the voting results of each motion and the election results on the video conference platform in accordance with regulations, and shall continue to disclose such information for at least 15 minutes after the chairperson announces the adjournment.

Article 20 (Location of the chairperson and minutes taker for shareholders' meetings via video conference)

When the Company convenes a shareholders' meeting via video conference, the chairperson and the minutes taker shall be located at the same place within the territory, and the chairperson shall announce the address of such location at the time of the meeting.

Article 21 (Handling of disruptions)

Where a shareholders' meeting is convened via video conference, the Company may provide shareholders with a simple connection test prior to the meeting and shall provide relevant services in real time before and during the meeting to assist in handling technical communication issues.

Where a shareholders' meeting is convened via video conference, the chairperson shall, upon announcing the commencement of the meeting, additionally declare that, except for circumstances where postponement or continuation of the meeting is not required as set forth in Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if, prior to the chairperson announcing the adjournment, any disruption to the video conference platform or participation via video conference due to natural disasters, incidents, or other force majeure circumstances persists for more than 30 minutes, the meeting shall be postponed or continued within five days, and Article 182 of the Company Act shall not apply.

Where the circumstances referred to in the preceding paragraph occur and the meeting is to be postponed or continued, shareholders who did not register to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting.

Where a meeting is to be postponed or continued in accordance with Paragraph 2, shareholders who have registered to participate in the original shareholders' meeting via video conference and have completed registration but do not participate in the postponed or continued meeting shall have the shares they represented at the original shareholders' meeting, as well as the voting rights and election rights they exercised, counted toward the total number of shares, voting rights, and election rights represented by the attending shareholders at the postponed or continued meeting.

Where a shareholders' meeting is postponed or continued in accordance with Paragraph 2, any motions for which voting and vote counting have been completed and the voting

results or the list of elected Directors have been announced shall not be subject to further discussion or resolution.

Where the Company convenes a hybrid shareholders' meeting and the video conference cannot be continued as described in Paragraph 2, if, after deducting the shares represented by shareholders attending via video conference, the total number of shares present still meets the statutory quorum for the shareholders' meeting, the meeting shall continue without the need to postpone or continue the meeting in accordance with Paragraph 2.

Where the circumstances described in the preceding paragraph occur and the meeting continues, the shares represented by shareholders participating via video conference shall be counted toward the total number of shares represented by the attending shareholders; however, with respect to all motions at that shareholders' meeting, such shareholders shall be deemed to have abstained.

Where the Company postpones or continues a meeting in accordance with paragraph 2, it shall, in accordance with the provisions set forth in Article 44-20, Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies, carry out the relevant preparatory procedures based on the original date of the shareholders' meeting and the requirements of the respective provisions.

For the periods specified in the latter part of Article 12 and Article 13, Paragraph 3 of the 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 such matters based on the date of the shareholders' meeting postponed or continued in accordance with Paragraph 2.

Article 22 (Addressing the digital divide)

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

Except for the circumstances set forth in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with connection equipment and necessary assistance, and shall specify the period during which shareholders may apply to the Company and other relevant matters requiring attention.

Article 23 These Rules shall be implemented upon approval by the shareholders' meeting, and the same shall apply to any amendments.

Appendix 4

Unifosa Corp. Regulations for Election of the Directors

Date of amendment: August 25, 2021

- Article 1 The election of directors of the Company shall be conducted in accordance with these Regulations, unless otherwise provided by applicable laws and regulations or the Articles of Incorporation.
- Article 2 The election of directors of the Company shall adopt the cumulative voting system. Each share shall have voting rights equal to the number of directors to be elected, and such voting rights may be concentrated on one candidate or distributed among multiple candidates.
Independent and non-independent directors shall be elected concurrently, and the number of seats filled shall be calculated separately.
- Article 3 Directors of the Company shall be elected by the shareholders' meeting from among persons with legal capacity. In accordance with the number of seats prescribed in the Articles of Incorporation of the Company, those candidates receiving the highest number of votes, as indicated by the tally of ballots, shall be elected in order as independent and non-independent directors.
Where two or more candidates receive the same number of votes and the number exceeds the prescribed seats, the candidates with equal votes shall be determined by drawing lots; if any such candidate is not present, the chairperson shall draw lots on their behalf.
- Article 4 The Company adopts a candidate nomination system for directors, and directors shall be elected by the shareholders' meeting from among the list of director candidates. The Company shall, prior to the book closure date before the shareholders' meeting, publicly announce the period for accepting nominations of Director candidates, the number of seats to be elected, the place of acceptance, and other necessary matters. The acceptance period shall not be less than ten days.
The Board of Directors of the Company or shareholders holding one percent or more of the total number of issued shares may submit a list of director candidates to the Company in writing. The number of candidates nominated shall not exceed the number of directors to be elected; the same shall apply to the number of director candidates nominated by the Board of Directors.
Other matters to be complied with shall be handled in accordance with the Company Act and the relevant regulations of the competent securities authority.
- Article 5 More than half of the seats among the elected directors of the Company shall not have any of the following relationships:
I. Spouse.
II. Relatives within the second degree of kinship.
Where the elected directors of the Company do not comply with the provisions of the preceding Article, the election of the candidate with the lower number of voting rights received shall be invalid.

- Article 6 The convener shall prepare ballots equal in number to the directors to be elected, and shall indicate the number of voting rights thereon, and distribute them to the shareholders attending the shareholders' meeting. The name of the voter may be replaced by the attendance card number printed on the ballot.
- Article 7 Before the commencement of the election, the chairperson shall designate a number of scrutineers (who shall be shareholders) and vote counters to perform the relevant duties.
- Article 8 For the election of directors, the convener shall set up ballot boxes, which shall be opened and inspected by the scrutineers in public before voting.
- Article 9 Voters shall fill in the name or account name of the candidate in the "Candidate" field on the ballot. However, where a government entity or a corporate shareholder is a candidate, the account name field for the candidate on the ballot shall state the name of such government entity or corporate shareholder, and may also state the name of such government entity or corporate shareholder and the name of its representative; where there are multiple representatives, their names shall be stated separately.
- Article 10 A ballot shall be invalid if any of the following circumstances apply:
- (1) A ballot not prepared by the convener.
 - (2) A blank ballot cast into the ballot box.
 - (3) The handwriting is illegible or has been altered.
 - (4) The candidate filled in does not match the list of director candidates upon verification.
 - (5) Any additional words are written other than the name or account name of the candidate.
 - (6) Two or more candidates are filled in on the same ballot.
- Article 11 After voting is completed, ballots shall be opened and counted on the spot, and the results shall be announced by the chairperson on the spot.
- Article 12 The Company's Board of Directors shall issue notices of election to the elected directors separately.
- Article 13 Matters not provided for in these Regulations shall be handled in accordance with the Company Act and relevant laws and regulations.
- Article 14 These Regulations shall be implemented upon approval by the shareholders' meeting, and the same shall apply to any amendments.

Appendix 5

Shareholding of All Directors and Individual Directors (including Independent Directors of the Audit Committee)

I. Minimum shareholding required of all directors

- (I) The Company's paid-in capital amounts to NT\$916,288,330, and the total number of issued shares is 91,628,833 shares.
- (II) As the Company has established four independent directors and has set up an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, pursuant to applicable laws and regulations, the requirement that supervisors hold a certain minimum shareholding ratio shall not apply, and the shareholding ratio required of all directors other than independent directors shall be reduced to 80% of the prescribed ratio.
- (III) As of the book closure date for this shareholders' meeting, the shareholdings of all directors as recorded in the shareholders' register are as set forth in the table below, which comply with the shareholding ratio requirements under Article 26 of the Securities and Exchange Act.

April 11, 2026

Title	Statutory minimum shareholding requirement	Number of shares held by all directors
Director	7,330,306 shares	11,073,276 shares

Note: Book closure date: April 11, 2026

II. Number of shares held by all and individual directors

April 11, 2026

Title	Name	Number of shares held as recorded in the shareholders' register
Chairman	Representative of TAI XIN Corp.: Chin-Tsai Lin	10,025,533 shares
Director	Tsang An Chiang	577,290 shares
Director	Wu Hsing Hsiao	470,453 shares
Independent Director	Yu-Feng Ma	0 shares
Independent Director	Chin-Tain Chiu	0 shares
Independent Director	Xue Min Wu	0 shares
Total for all directors		11,073,276 shares