

Market Price, Net Value, Earnings, and Dividends for the Past Two Years

Unit: NTD; 1,000 shares

Year	Cash Dividend	Stock Dividend	Total Dividends	Ex-Dividend Date	Ex-Rights Date	Dividend Payment Date
2024	No dividends were declared for the current year.					

Dividend Policy and Implementation

一、 Dividend Policy as Stipulated in the Articles of Association

1. Growth Stage and Distribution Methods: The Company is currently in a growth stage. Dividends or bonuses may be distributed to shareholders in the form of cash and/or stock. The distribution of such dividends or bonuses shall take into account the Company's capital expenditures, future expansion plans, financial planning, and other strategic requirements for sustainable development.
2. Earnings Distribution Order and Ratios: Unless otherwise provided by the laws of the Cayman Islands, listing regulations, or these Articles, or as otherwise prescribed by rights attached to shares, any earnings at the conclusion of each fiscal year shall be distributed in the following priority:
 - i. Payment of all relevant taxes.
 - ii. Offsetting accumulated losses (including prior years' losses and adjusted undistributed earnings, if any).
 - iii. Allocation of a legal reserve in accordance with listing regulations (except where the legal reserve has reached the Company's total paid-in capital).
 - iv. Allocation of a special reserve as required by listing regulations (if any).

Any remaining balance (including reversed special reserves), together with all or part of the accumulated undistributed earnings from previous years (including adjusted undistributed earnings) as determined by an ordinary resolution at the Annual General Meeting, may be distributed as dividends or bonuses to shareholders based on their shareholding proportions. The total distribution shall be no less than 20% of the distributable earnings, and the cash dividend portion shall account for no less than 10% of the total dividends/bonuses distributed for that period.

二、 Dividend Distribution for the Current Year

The Company's 2024 deficit compensation proposal was approved by the Extraordinary General Meeting on October 23, 2025. It was resolved that no dividends will be distributed

for this period.

Impact of Proposed Bonus Shares on Operating Performance and EPS

The Company has not declared any stock dividends for the current year; therefore, there is no impact.