

CHLITINA HOLDING LIMITED

Minutes of the 2026 Annual General Meeting of Shareholders

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|--------------------------|--|
| Meeting Format: | Physical General Meeting of Shareholders |
| Time: | 9:00 A.M. on (Fri.) 29 May 2026 |
| Venue: | 2F, No. 1, Alley 38, Lane 358, Ruiguang Road, Neihu District, Taipei City. |
| Attendance: | A total of 53,310,993 shares were represented at the meeting, either in person or by proxy (including 47,354,824 shares for which voting rights were exercised electronically), representing 64.62% of the Company's 82,492,350 issued common shares with voting rights. |
| Attending Directors: | Chairman Chao, Chen-Yu; Director Chen Pi-Hua; Independent Director Tsai, Yu-Chin (Audit Committee Convenor); Independent Director Hsu, Wen-Kuan; Independent Director Lee, Jin-Wei. With 5 directors in attendance, the quorum of over one-half of the 8 directors was reached. |
| Other Attendees: | Pricewaterhouse Coopers Independent Auditor Wang, Sung-Tse; Lee, Tsai & Partners Attorney-at-Law Huang, Yu-Ting; CFO Yeh, Chien-Chih; Senior Investor Relations Manager and Special Assistant to the Chairman Chou, Yi-Chun. |
| Meeting Chair: | Chairman Chao, Chen-Yu |
| Meeting Secretary: | Tai, Ting-Mei |
| Meeting announcement: | The number of shareholders in attendance having reached the statutory amount, the Chairman convenes the meeting in accordance with the law. |
| Chair's opening remarks: | Omitted. |

I. Items to be reported

Agenda Item 1: Presentation of the 2025 Business Report.

Notes:

- (1) Please refer to Annex 1 for the 2025 Business Report.
- (2) Submitted for reporting.

Agenda Item 2: Presentation of the Audit Committee's Review Report

Notes:

- (1) Please refer to Annex 2 for the Audit Committee's Review Report for 2025.
- (2) Submitted for reporting.

Agenda Item 3: Report on the Distribution of Employee and Director Compensation for 2025

Notes:

- (1) Pursuant to Articles 86, 90-1, and 90-2 of the Company's Articles of Incorporation, the Company proposes to distribute director compensation of NT\$6,368,362 and employee compensation of NT\$12,736,728 for 2025, both to be paid in cash.
- (2) The above amounts are consistent with the compensation expenses recognized for 2025.
- (3) This matter shall be reported at the 2026 Annual General Meeting of Shareholders, and the Chairman is authorized to determine the payment date and handle all related matters.
- (4) Submitted for reporting.

Agenda Item 4. Report on Related Transactions for 2025

Notes:

- (1) This report is submitted pursuant to Article 6, Paragraph 3 of the Company's Related Party Transaction Management Guidelines.
- (2) Please refer to Annex 3 for attached report.
- (3) Submitted for reporting.

Agenda Item 5: Report on the Status of the Company's Second Domestic Unsecured Convertible Bonds

Notes:

- (1) To meet funding needs for the repayment of bank borrowings and reduce interest expenses, the Company resolved at the Board meeting on March 1, 2024 to issue its Second Domestic Unsecured Convertible Bonds in the aggregate principal amount of NT\$1.1 billion. The issuance became effective upon filing with the Financial Supervisory Commission pursuant to Financial Supervisory Commission Letter No. 11303370421 dated April 3, 2024. In addition, the bonds were approved by the Taipei Exchange under Letter No. 11300071302 dated August 6, 2024 for over-the-counter trading at securities firms' business premises commencing August 12, 2024.
- (2) The issuance and conversion status of the Convertible Bonds is as follows:
 1. Bond Name: Second Domestic Unsecured Convertible Bonds
 2. Aggregate Principal Amount: NT\$1.1 billion
 3. Par Value: NT\$100,000 per bond
 4. Coupon Rate: 0%
 5. Term: Three years, from August 12, 2024 to August 12, 2027
 6. Conversion Price: The initial conversion price was NT\$166 per share. The most recent conversion price adjustment became effective on July 9, 2025, and the current conversion price is NT\$141.30 per share.
 7. Use of Proceeds: All proceeds were fully utilized by the end of September 2024 for the repayment of bank borrowings.

8. Conversion Status: As of the share transfer suspension date for this Annual General Meeting, a total of 0 bonds had been converted.
 (3) Submitted for reporting.

II. Matters for Approval

Proposal 1: Adoption of the 2025 Business Report and Consolidated Financial Statements (Proposed by the Board of Directors)

Notes:

- (1) The Company's 2025 Business Report and Consolidated Financial Statements, including the Consolidated Balance Sheet, Consolidated Statement of Comprehensive Income, Consolidated Statement of Changes in Equity, and Consolidated Statement of Cash Flows, have been audited by CPAs Hsieh Wei-Li and Wang Sung-Tse of PricewaterhouseCoopers Taiwan, who have issued an unqualified audit opinion.
 (2) The 2025 Business Report, Consolidated Financial Statements, and Independent Auditors' Report are attached hereto as Annex 1 and Annex 4.
 (3) Respectfully submitted for approval.

Resolution: This proposal was approved as originally proposed following a vote by the shareholders. Total voting rights represented at the time of voting: 53,109,993 votes (including 47,354,824 votes cast electronically).

| Voting Results | % of Voting Rights Represented at the Meeting |
|---|---|
| In favor: 52,615,246 rights (including 46,862,994 votes cast electronically) | 99.06% |
| Against: 24,956 rights (including 24,956 votes cast electronically) | 0.04% |
| Invalid votes: 0 rights (including 0 vote cast electronically) | 0.00% |
| Abstentions / No Voting Rights: 469,791 rights (including 466,874 votes cast electronically) | 0.88% |

Proposal 2: Distribution of Earnings for 2024 (Proposed by the Board of Directors)

Notes:

(1) The Company's net profit after tax for 2025 amounted to NT\$588,001,384. After deducting actuarial losses arising from changes in the defined benefit plan of NT\$33,536 and the appropriation to special reserve of NT\$48,874,961, and adding the unappropriated retained earnings of NT\$1,418,444,233 from the beginning of the period, the total earnings available for distribution amounted to NT\$1,957,537,120.

(2) Pursuant to Article 91 of the Company's Articles of Incorporation, the Company proposes to distribute shareholder dividends from distributable earnings in the total amount of NT\$577,446,450, all of which will be distributed as cash dividends. Based on the Company's 82,492,350 issued shares, the proposed cash dividend is NT\$7.00 per share. Fractional cash dividend amounts less than NT\$1 shall be rounded down, and the aggregate amount of such fractions shall be transferred to paid-in capital. Subject to approval by the Annual General Meeting, the Chairman is authorized to determine the ex-dividend record date and all related matters.

(3) In the event that the number of outstanding shares is subsequently affected by share repurchases, treasury share transfers, conversions of convertible bonds, exercises of employee

stock options, share transfers, share conversions, share cancellations, issuance of new shares through capital increases, or any other cause, resulting in a change in the dividend distribution rate, the shareholders' meeting is requested to authorize the Chairman to handle all related matters at his sole discretion.

(4) The 2025 Earnings Distribution Schedule is attached hereto as Annex 5.

(5) Approval is respectfully requested.

Resolution: This proposal was approved as originally proposed following a vote by the shareholders. The voting results were as follows.

Total voting rights represented at the time of voting: 53,109,993 votes (including 47,354,824 votes cast electronically).

| Voting Results | % of Voting Rights Represented at the Meeting |
|---|---|
| In favor: 52,625,338 rights (including 46,873,086 votes cast electronically) | 99.08% |
| Against: 26,606 rights (including 26,606 votes cast electronically) | 0.05% |
| Invalid votes: 0 rights (including 0 votes cast electronically) | 0.00% |
| Abstentions / No Voting Rights: 458,049 rights (including 455,132 votes cast electronically) | 0.86% |

III. Matters for Discussion

Item 1: Distribution of Cash from Capital Surplus (Proposed by the Board of Directors)

Notes:

(1) According to the Company's 2025 financial statements, the balance of share premium under capital surplus amounted to NT\$1,483,424,565. It is proposed that NT\$247,477,050 be distributed in cash from such capital surplus (equivalent to NT\$3.00 per share). Following the distribution, the balance of share premium under capital surplus will be NT\$1,235,947,515.

(2) Cash distributions from capital surplus shall be rounded down to the nearest whole New Taiwan dollar based on each shareholder's entitlement. Any fractional amounts of less than NT\$1 shall be aggregated and transferred to capital surplus. Subject to approval by the Annual General Meeting, the Chairman is authorized to determine the ex-dividend record date and all related matters.

(3) In the event that the number of outstanding shares is subsequently affected by share repurchases, treasury share transfers, conversions of convertible bonds, exercises of employee stock options, share transfers, conversions, cancellations, capital increases, or any other cause, resulting in a change in the cash distribution rate per share, the shareholders' meeting is requested to authorize the Chairman to handle all related matters at his sole discretion.

(4) The proposal is submitted for discussion and approval.

Resolution: This proposal was approved as originally proposed following a vote by the shareholders. The voting results were as follows.

Total voting rights represented at the time of voting: 53,109,993 rights (including 47,354,824 votes cast electronically)

| Voting Results | % of Voting Rights Represented at the Meeting |
|---|---|
| In favor: 52,630,378 rights (including 46,878,126 votes cast electronically) | 99.09% |
| Against: 24,566 rights (including 24,566 votes cast electronically) | 0.04% |
| Invalid votes: 0 rights (including 0 votes cast electronically) | 0.00% |
| Abstentions / No Voting Rights: 455,049 rights (including 452,132 votes cast electronically) | 0.85% |

Item 2: Proposed Amendments to Certain Provisions of the Company’s Procedure for the Acquisition or Disposal of Assets

Notes:

- (1) In response to the Company’s operational requirements and amendments to applicable laws and regulations, certain provisions of the Company’s Procedures for Acquisition or Disposal of Assets are proposed to be amended.
- (2) Please refer to Annex 6 for the comparison table of the proposed amendments.
- (3) The proposal is submitted for resolution.

Resolution: This proposal was approved as originally proposed following a vote by the shareholders. The voting results were as follows. Total voting rights represented at the time of voting: 53,109,993 rights (including 47,354,824 votes cast electronically).

| Voting Results | % of Voting Rights Represented at the Meeting |
|--|---|
| In favor: 51,737,037 rights (including 45,984,785 votes cast electronically) | 97.41% |
| Against: 913,255 rights (including 913,255 votes cast electronically) | 1.71% |
| Invalid votes: 0 rights (including 0 votes cast electronically) | 0.00% |
| Abstentions / No Voting Rights: 459,701rights (including 456,784 votes cast electronically) | 0.86% |

IV. Extemporaneous motions: Upon inquiry by the Chair, no extemporary motions were raised by the shareholders in attendance.

Question by Shareholder Account 35000: Given consumer behavior and business practices in mainland China, what are the Company's competitive barriers? Local beauty salon operators can develop their businesses independently, so why would they choose to join a franchise system?

Chairman's Response: According to our understanding, approximately 1.8 million beauty industry establishments in mainland China ceased operations during the year 2025. Competition within the industry continues to intensify. The brand position established by CHLITINA is difficult to replicate, and consumers tend to choose brands with higher recognition and stronger trust. In addition, very few companies in the industry possess their own integrated branded product system. We have a complete in-house supply chain and research and development platform to support the full range of products we offer. Our products are backed by a well-established brand reputation, and customer satisfaction and acceptance of our products remain very high. These factors constitute the Company's key competitive barriers.

V. Adjournment of the meeting:

The meeting was adjourned at 9:35 a.m. on the same day after all shareholders present agreed.

Meeting Chair: Chao, Chen-Yu

Meeting Secretary: Tai Ting-Mei

Note: These minutes contain only a summary of the proceedings and resolutions of the Annual General Meeting. For any portions of the meeting proceedings or procedures not recorded herein, the audio and video recordings of the meeting shall prevail in accordance with Article 183 of the Company Act.

Chlitina Holding Limited 2025 Business Report

Chlitina Holding Limited (hereinafter referred to as “the Company”) hereby reports its 2025 operating results and the summary of its business plan for 2026:

I. 2025 operating results:

1. Business plan and implementation:

Consolidated revenue of the Company in 2025 was NT\$3,878,155 thousand, down 4.63% as compared to NT\$4,066,587 thousand in 2024. Net income after taxes was NT\$588,001 thousand in 2025, as compared to NT\$472,675 thousand in 2024, or a 24.40% increase.

In terms of geographical breakdown, 96.87% of sales, or NT\$3,717,869 thousand, were made in Mainland China, as the region remained the largest market for the Company and focus for business expansion.

2. Analysis of financial revenues and expenditures and profitability:

In terms of financial revenue and expenditure as well as financial structure, the assets to liabilities ratio in 2025 was 44.59%, the current ratio was 186.16%, and the net profit margin was 15.16%, with a net cash inflow from operations of NT\$775,777 thousand. These figures demonstrate that the Company maintains ample cash flow, a stable profitability, and an excellent financial structure.

3. Performance in research and development

The Company endeavors to apply the concept of a “medicine-based, beauty-oriented” skincare by providing professional solutions to women’s skin issues. Introducing advanced technology to the industry and focusing on various consumer groups in different market segments, the Company continues to launch new products and broaden the distribution of its lines of products. In 2025, two major product lines were launched—CHLITINA’s Skin Radiance Refining Series and White Crystal Dark Spot Correcting Series (Upgraded Certification)—and both product lines delivered strong performance in terms of product efficacy, consumer word-of-mouth feedback, and market sales. They successfully strengthened the brand’s professional image in the high-performance skincare segment while generating tangible revenue growth and upgrading the Company’s product portfolio.

Different products are launched through different channels in order to satisfy the needs of each individual consumer to the greatest extent possible, in terms of personalized skincare and healthy lifestyles.

4. Status of budget implementation

As there was no disclosure of any financial forecast in 2025, there is no information on budget achievement.

II. Summary of the business plan for 2026:

1. Operating guidelines:

1.1. The Company will implement a comprehensive upgrade of its business strategy centered on four strategic pillars: brand leadership, product leadership, dual-engine growth, and client co-prosperity, with the objective of fulfilling the corporate vision of creating a beautiful life worthy of trust and sharing. At the same time, the Company’s mission is to provide customers with high-quality products and precise solutions with care, and to provide partners with a long-term platform for symbiotic and mutually beneficial development. In terms of the operating model, the Company will gradually evolve from a product scale-oriented model to a refined customer

value-oriented model, seeking to place customer value at the core and to deliver high-quality products and services that meet customers' needs throughout their entire life cycle.

1.2. In accordance with the Group's strategic layout, the Company will continue to upgrade both products and services in order to promote the elevation of consumer concepts. Management of existing franchise stores will be further strengthened to enhance their profitability and improve overall franchise quality, thereby supporting sustained long-term and stable growth.

In Mainland China, the Company will actively tap the consumption potential and demand in untouched markets. Differentiated management will be strengthened across regions so as to maintain a high pace of store expansion while ensuring the quality of new outlets.

In Hong Kong, Taiwan, and Southeast Asia, efforts will focus on strengthening brand recognition and accelerating store expansion. By gaining deeper insight into local beauty markets, the Company will refine and implement franchise management strategies suited to local development and develop beauty and wellness products tailored to local consumer needs.

1.3. As far as e-commerce is concerned, we optimized our product portfolio, upgraded the consumption model, introduced the "HOMESPA" concept, and improved the franchise channel structure and product coverage through a round-the-clock, countrywide, marketing strategy.

1.4. In the field of aesthetic medicine, we are promoting the development of self-owned aesthetic medicine clinics. Combining aesthetics, medicine and science, we are providing consumers with comprehensive beauty, health, and anti-ageing services. We also set foot in the high-end cosmetic medicine industry, taking advantage of artificial intelligence and regenerative medicine to bring additional momentum to the Company's revenue.

2. Future development strategy:

In order to expand the Group's operational map, the Company will continue to implement the strategies of "product diversification," "multi-channel selling," and "diversified marketing" in accordance with the macro environment, industry characteristics, and market preferences. In addition, the Company will use technology to lead beauty, continuously explore and innovate at the frontiers of skincare technology, and provide consumers with more high-quality and high-performance products and services, thereby expanding the Group's overall business footprint.

III. The impact of external competition, legal environment, and overall business operation environment

1. The impact of external competition and overall business operation environment:

In 2025, China's economic performance remained generally stable while showing steady progress, with development moving toward new and higher-quality directions. The construction of a modern industrial system continued to advance, social welfare protection became stronger, and overall social stability was maintained, marking further solid progress in the advancement of Chinese-style modernization. According to the "2025 National Economic and Social Development Statistics Bulletin" published by the National Bureau of Statistics of China, China's GDP reached RMB 140.19 trillion for the year, representing a year-on-year growth of 5.0%. The value added by the tertiary industry accounted for 57.7% of GDP. Supported by factors such as industrialization, digitalization, and the upgrading of household consumption, the tertiary sector—particularly the services industry—

continued to develop steadily. Consumption remained an important contributor to economic growth, with final consumption expenditure contributing 2.6 percentage points to GDP growth for the year. Urbanization continued to advance, and the income gap between urban and rural residents further narrowed. Residents' income growth outpaced overall economic growth. Nationwide per capita disposable income reached RMB 43,377, representing a real growth of 5.0% over the previous year, while per capita consumption expenditure was RMB 29,476, increasing by 4.4% year on year. The expansion of the services sector, the progress of urbanization, and the increase in urban residents' disposable income all indicate significant potential in China's consumer goods market. Total retail sales of consumer goods in China exceeded RMB 50 trillion for the first time, reaching RMB 50.12 trillion, up 3.7% from the previous year. Among retail sales of goods by enterprises above the designated size, cosmetics retail sales increased by 5.1% year on year, despite being affected by multiple factors.

In 2025, China adhered to the overall policy principle of pursuing progress while maintaining stability, fully and accurately implementing the new development philosophy, accelerating the formation of a new development paradigm, and focusing on high-quality development. Through strengthened macroeconomic regulation and responses to unexpected external shocks, the economy maintained growth, development quality steadily improved, and innovation-driven growth continued to deepen. Supported by a series of innovation and entrepreneurship initiatives and achievements, new industries, new business formats, and new models expanded significantly and continued to serve as key drivers of economic growth and structural adjustment. During the year, China's total e-commerce transaction value reached RMB 46.73 trillion, representing a year-on-year growth of 2.5%. Online retail sales of physical goods totaled RMB 13.09 trillion, increasing by 5.2% year on year and accounting for 26.1% of total retail sales of consumer goods.

In a rapidly changing external environment, the markets for beauty and skincare franchise and consumer goods are becoming more and more competitive. In a fragmented competitive market, high-quality brands have a strong market appeal and more opportunities for market integration. At the same time, franchisees' business operations are directly affected by the macroeconomic environment and consumers' disposable income. Under the current urbanization and mass entrepreneurship drives, the development of e-commerce will help break down geographical limits and expand consumer groups, which will bring more business opportunities to the Company. The transformation and upgrading of traditional industries and the online-and-offline integrated marketing methods have further highlighted the Company's competitive advantage in combining unique products and services.

2. Impact from the Legal Environment:

To operate skin care products manufacturing and franchise business in China, companies need to obtain numerous licenses and approvals and comply with the following regulations: "Hygienic Standard for Cosmetics," "Regulations Concerning the Hygiene Supervision over Cosmetics," "Detailed Rules for the Implementation of the Regulation on the Hygiene Supervision over Cosmetics," "Industrial Production Authorization Regulations," "Domestic Non-special Purpose Cosmetics Record Management Method," and "Cosmetics Labels Instructions Management Regulations," as well as "Regulation on the Administration of Commercial Franchises." Obtaining relevant licenses in accordance with the laws and regulations has a significant impact on the Company's business operations. As of the date of publication of this annual report, the Company does not need to renew any of the licenses or permits required for business operations.

Chairperson: Chen, Pi-Hua



Manager: Chao, Chen-Yu



Accounting Supervisor: Yeh, Chien-Chih



Chlitina Holding Limited Review Report from the Audit Committee

The Board of Directors has submitted the Company's 2025 business report, financial statements, and earnings appropriation proposal. Independent auditors, Hsieh, Wei-Li and Wang, Sung-Tse of PwC Taiwan, were retained by the Board to audit the financial statements and have issued an audit report accordingly. The business report and financial statements, and earnings appropriation proposal have been reviewed and determined to be correct and accurate by the members of the Company's Audit Committee. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

Attn.

2026 General Shareholders' Meeting of Chlitina Holding Limited

Chlitina Holding Limited

Audit Committee

Convened by: Tsai, Yu-Ching



蔡玉清

March 2, 2026

Related parties' transaction statements for 2025.

[Annex III]

Proposed summary of related parties transactions in 2025 as shown in the appendix:

(I) Name and relationship of the related parties:

| Name of related party | Major business | Region | Relationship with the consolidated companies |
|---|--|-------------------|--|
| Kelti (China) Daily Product Co., Ltd. (hereinafter referred to as Kelti China) | Manufacture and sale of skincare and cosmetic products | China | Other related party |
| Zhaocang (Shanghai) Trading Co., Ltd. (hereinafter referred to as Zhaocang Trading) | Distribution and direct sale of skincare | China | Other related party |
| Sagittarius Life Science Corp., Ltd. (hereinafter referred to as Sagittarius Life) | Manufacture of health products | Republic of China | Other related party |
| Healthmate Biotech Co., Ltd. (hereinafter referred to as Healthmate Biotech) | Manufacture of food products | Republic of China | Other related party |
| Healthmate Biotech Co., Ltd. Taitung Branch (Healthmate Biotech Taitung) | Manufacture of food products | Republic of China | Other related party |
| Charming Biotech Corp., Ltd. (hereinafter referred to as Charming Biotech) | Production and sales of cosmetics and cleansing products | Republic of China | Other related party |
| Jin Yan (Shanghai) Biotechnology Co., Ltd. (hereinafter referred to as Jinyan) | Manufacture of health products | China | Other related party |
| Jing Yung Gi Co., Ltd. (hereinafter referred to as Jing Yung Gi) | Investment and leasing business | Republic of China | Other related party |
| Kelti International (HK) Limited Taiwan Branch (hereinafter referred to as Kelti International (HK)) | Sale of other health and cosmetic products | Republic of China | Other related party |
| Modern Pearl Holdings Limited (hereinafter referred to as Modern Pearl) | Real estate investment and skincare product | Hong Kong | Other related party |
| Shanghai Guangqiao Biosciences Co., Ltd. (hereinafter referred to as Guangqiao Biosciences) | Technology development in the field of biotechnologies | China | Other related party |
| Chen, Wu-Kang | Natural person | Natural person | Other related party |
| Biodynasty Co., Ltd. (hereinafter referred to as Biodynasty) | Sale of other chemical products and food | Republic of China | Other related party |
| General Biologicals Corp. (hereinafter referred to as General Biologicals) | Development and sale of biological reagents | Republic of China | Associate |
| Max Exchange Corp. (hereinafter referred to as Max Exchange) | Medical equipment wholesale and retail | Republic of China | Other related party |
| Long Chuang (Guangzhou) Daily Product Co., Ltd. (hereinafter referred to as Long Chuang Daily) | Manufacture and sale of soap and detergent | China | Other related party |
| Dongguan Gb Biotech Corporation (hereinafter referred to as Dongguan Gb) | Sale of medical monitoring reagents and health care products | China | Associate |
| Kelti International Trading Corp. (hereinafter referred to as Kelti International) | Distribution and direct sale of skincare products | Republic of China | Other related party |
| GB GENES CORP. (hereinafter referred to as GB GENES) | Research, develop, design, manufacture and sale of P-113 peptide | Republic of China | Associate |
| U-NEURON BIOMEDICAL INC. (hereinafter referred to as U-NEURON BIOMEDICAL) | Biotechnology research and development, beauty and health care consumption | Republic of China | Associate |

| | | | |
|---|--|-------------------|---------------------|
| Jiantong Cultural Educational Foundation | Promoting career planning, livelihood guidance, and business management; expanding life domains to foster work-life integration and highlight the meaning of life. | Republic of China | Other related party |
| (hereinafter referred to as Jiantong Cultural Educational) | | | |
| QUAN FENG SHENG Investment Co., LTD | Holding company | Republic of China | Other related party |
| (hereinafter referred to as QUAN FENG SHENG) | | | |

Note: After a change in directors at Sagittarius Life Science Corp. on August 29, 2025, it is no longer a related party. Therefore, only the amount of transactions from January 1 to August 29, 2025 is disclosed.

(II) Substantial Trading Events with Related Parties

1. Operating revenues

| | Q4 of 2025 | | Q4 of 2024 | |
|---------------------------------------|--------------|----------------|--------------|----------------|
| | RMB | NTD | RMB | NTD |
| Product sales: | | | | |
| Kelti (China) Daily Product Co., Ltd. | \$330 | \$1,449 | \$360 | \$1,614 |
| Other (below RMB 500 K) | 51 | 225 | 20 | 87 |
| Total | \$381 | \$1,674 | \$380 | \$1,701 |

| | 2025 | | 2024 | |
|---------------------------------------|----------------|----------------|----------------|----------------|
| | RMB | NTD | RMB | NTD |
| Kelti (China) Daily Product Co., Ltd. | \$1,572 | \$6,805 | \$1,172 | \$5,223 |
| Other (below RMB 500 K) | 209 | 904 | 71 | 315 |
| Total | \$1,781 | \$7,709 | \$1,243 | \$5,538 |

Selling prices from the Consolidated Company to associated companies are not significantly different from that to regular customers. The associate company payment term is 60days; sales to regular customers are prepaid.

2. Purchase of Goods

| | Q4 of 2025 | | Q4 of 2024 | |
|--|----------------|----------------|----------------|-----------------|
| | RMB | NTD | RMB | NTD |
| Charming Biotech Corp., Ltd. | \$0 | \$0 | \$770 | \$3,472 |
| Shanghai Guangqiao Biosciences Co., Ltd. | 0 | 0 | 1,164 | 5,192 |
| Biodynasty Co., Ltd. | 1,007 | 4,371 | 918 | 4,119 |
| Other (below RMB 500 K) | 134 | 738 | 397 | 1,824 |
| Total | \$1,141 | \$5,109 | \$3,249 | \$14,607 |

| | | | | |
|--|-----------------|-----------------|-----------------|-----------------|
| Charming Biotech Corp., Ltd. | \$2 | \$10 | \$4,533 | \$20,199 |
| Kelti (China) Daily Product Co., Ltd. | 696 | 3,012 | 1,092 | 4,866 |
| Sagittarius Life Science Corp., Ltd. | 1,187 | 5,140 | 1,627 | 7,252 |
| Modern Pearl Holdings Limited | 255 | 1,104 | 510 | 2,274 |
| Shanghai Guangqiao Biosciences Co., Ltd. | 513 | 2,221 | 1,828 | 8,144 |
| Biodynasty Co., Ltd. | 3,641 | 15,761 | 3,463 | 15,432 |
| GB GENES CORP. | 405 | 1,755 | 428 | 1,905 |
| U-NEURON BIOMEDICAL INC. | 5,922 | 25,634 | 1,467 | 6,538 |
| Other (below RMB 500 K) | | | 219 | 974 |
| Total | \$12,621 | \$54,637 | \$15,167 | \$67,584 |

The transaction prices for the Company's purchases from related parties are determined through mutual agreement. With the

3. Receivables With Related Party

| | 31-Dec-25 | | 31-Dec-24 | |
|--|--------------|----------------|--------------|----------------|
| | RMB | NTD | RMB | NTD |
| Accounts receivable - related parties: | | | | |
| Other (below RMB 500 K) | \$296 | \$1,330 | \$271 | \$1,212 |
| Subtotal | \$296 | \$1,330 | \$271 | \$1,212 |
| Other receivables - related parties: | | | | |
| Other (below RMB500 K) | \$224 | \$1,007 | \$250 | \$1,120 |
| Subtotal | \$224 | \$1,007 | \$250 | \$1,120 |
| Total | \$520 | \$2,337 | \$521 | \$2,332 |

Receivables from related parties are not secured and are interest free.

4. Payable with related parties

| | 31-Dec-25 | | 31-Dec-24 | |
|---|----------------|----------------|----------------|-----------------|
| | RMB | NTD | RMB | NTD |
| Accounts payable - related parties: | | | | |
| Kelti (China) Daily Product Co., Ltd. | | | \$815 | \$3,651 |
| Sagittarius Life Science Corp., Ltd. | 108 | 487 | 2,071 | 9,274 |
| Kelti (China) Co., Ltd. | | | 212 | 951 |
| Zhaocang (Shanghai) Trading Co., Ltd. | | | 520 | 2,329 |
| Biodynasty Co., Ltd. | 1,002 | 4,507 | 862 | 3,861 |
| U-NEURON BIOMEDICAL INC. | | | 55 | 245 |
| Subtotal | \$1,110 | \$4,994 | \$4,535 | \$20,311 |
| Other accounts payable - related parties: | | | | |
| Sagittarius Life Science Corp., Ltd. | \$712 | \$3,201 | \$659 | \$2,951 |
| Other (below RMB 500 K) | | | 220 | 985 |
| Subtotal | \$712 | \$3,201 | \$879 | \$3,936 |
| Total | \$1,822 | \$8,195 | \$5,414 | \$24,247 |

Receivables from related parties are not secured and are interest free.

5. Prepaid with related parties

| | 31-Dec-25 | | 31-Dec-24 | |
|----------------------------|----------------|-----------------|----------------|-----------------|
| | RMB | NTD | RMB | NTD |
| Prepaid - related parties: | | | | |
| U-NEURON BIOMEDICAL INC. | \$2,202 | \$9,900 | \$2,191 | \$9,811 |
| Other (below RMB 500 K) | 473 | 2,126 | 190 | 851 |
| Subtotal | \$2,675 | \$12,026 | \$2,381 | \$10,662 |

6. Work Compensation

| | Q4 of 2025 | | Q4 of 2024 | |
|---------------------------------------|--------------|----------------|--------------|----------------|
| | RMB | NTD | RMB | NTD |
| Kelti (China) Daily Product Co., Ltd. | \$450 | \$1,969 | \$404 | \$1,814 |
| Total | \$450 | \$1,969 | \$404 | \$1,814 |

| | 2025 | | 2024 | |
|---------------------------------------|----------------|----------------|----------------|----------------|
| | RMB | NTD | RMB | NTD |
| Kelti (China) Daily Product Co., Ltd. | \$1,659 | \$7,181 | \$1,610 | \$7,174 |
| Total | \$1,659 | \$7,181 | \$1,610 | \$7,174 |

Charges and payment terms of professional service provided by the associated companies are agreed through

7. Lease

| | Q4 of 2025 | | Q4 of 2024 | |
|---|-----------------|------------------|-----------------|-----------------|
| | RMB | NTD | RMB | NTD |
| Rent real estate property | | | | |
| Kelti (China) Daily Product Co., Ltd. | \$34,552 | \$141,171 | | |
| Long Chuang (Guangzhou) Daily Product Co., Ltd. | 2,538 | 11,765 | | |
| Jing Yung Gi Co., Ltd. | | | 14,961 | 65,949 |
| Modern Pearl Holdings Limited | | | 3,408 | 15,147 |
| Other (below RMB 500 K) | 957 | 4,157 | | |
| Total | \$38,047 | \$157,093 | \$18,369 | \$81,096 |

| | 31-Dec-25 | | 31-Dec-24 | |
|---|-----------------|------------------|-----------------|------------------|
| | RMB | NTD | RMB | NTD |
| Lease liabilities | | | | |
| Kelti (China) Daily Product Co., Ltd. | \$33,709 | \$151,554 | \$4,265 | \$19,100 |
| Jing Yung Gi Co., Ltd. | 9,307 | 41,844 | 12,113 | 54,241 |
| Modern Pearl Holdings Limited | 1,698 | 7,635 | 2,887 | 12,927 |
| Chen, Wu-Kang | 4,792 | 21,546 | 5,299 | 23,727 |
| Long Chuang (Guangzhou) Daily Product Co., Ltd. | 2,085 | 9,373 | | |
| Biodynasty Co., Ltd. | 525 | 2,360 | 855 | 3,832 |
| Other (below RMB 500 K) | 261 | 1,170 | | |
| Total | \$52,377 | \$235,482 | \$25,419 | \$113,827 |

| | Q4 of 2025 | | Q4 of 2024 | |
|-------------------------|--------------|----------------|--------------|----------------|
| | RMB | NTD | RMB | NTD |
| Interest expenses | | | | |
| Other (below RMB 500 K) | \$531 | \$2,320 | \$334 | \$1,500 |
| Total | \$531 | \$2,320 | \$334 | \$1,500 |

| | 2025 | | 2024 | |
|-------------------------|----------------|----------------|----------------|----------------|
| | RMB | NTD | RMB | NTD |
| Interest expenses | | | | |
| Other (below RMB 500 K) | \$1,692 | \$7,325 | \$1,466 | \$6,530 |
| Total | \$1,692 | \$7,325 | \$1,466 | \$6,530 |

Lease fees contracted between the associated companies are based on market reference rates and negotiation

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Chlitina Holding Limited

Opinion

We have audited the accompanying consolidated balance sheets of Chlitina Holding Limited and its subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations that came into effect as endorsed by the Financial Supervisory Commission.

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Accuracy of sales discounts and allowances calculation and recognition

Description

Refer to Note 4(30) for accounting policy on sales discounts and allowances.

The Group offers sales discounts and allowances to customers based on mutual agreement which is recorded as deduction to operating revenue. Given its mathematical complexity, large volume and its significance in determining the Group's operating performance and financial condition for the investors and key management, we considered the accuracy of sales discounts and allowances calculation and recognition as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Tested whether the internal controls over sales and collection process (including manual and system controls) are effectively designed and performed.
- B. Obtained documentation reviewed and approved by key management to verify whether the calculations of sales discounts and allowances were accurate.
- C. Selected samples of sales discounts and allowances transactions and checked against supporting documentation to ascertain whether they were accurate.

Accounting estimates on inventory valuation

Description

Refer to Note 4(12) for accounting policy on inventory valuation, Note 5 for accounting estimates and assumption uncertainty in relation to inventory valuation and Note 6(5) for details of inventories.

The Group is primarily engaged in the research and development, manufacturing and sales of skincare products. Due to the short expiration dates of its products, the Group is exposed to higher risks of inventory valuation loss or overdue loss when purchase orders are modified or sales deteriorates unexpectedly. The Group evaluates inventories stated at the lower of cost and net realisable value and recognises provision based on the length of time to the products' expiration date.

Since the amount of inventories is significant, the inventory items are numerous, the evaluation of inventories is subject to management's judgement and the accounting estimations have a significant influence on the inventory values, we considered the valuation of inventories as one of the key audit matters.

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

- A. Assessed whether the valuation policy is consistently applied and reasonable based on our understanding of the Group's operations and industry.
- B. Obtained the calculation table of gross margin of the Group's each product category and assessed whether the net realisable value used by management is appropriate.
- C. Obtained the detailed listings of products' expiration date, inspected the related supporting documents to ascertain the accuracy of expiration date and assessed whether the allowance for valuation loss provided by the Group based on the length of time to the expiration date is consistent with the actual historical sales and clearance trends of inventories.

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

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

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

Those charged with governance, including audit committee, are responsible for overseeing the Group's financial reporting process.

Auditors' responsibilities for the audit of the consolidated financial statements

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

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

- A. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- B. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- D. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- E. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Wei, Li-Hsieh

Wang, Sung-Tse

For and on behalf of PricewaterhouseCoopers, Taiwan

March 2 , 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

CHILINA HOLDING LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of dollars)

| | Asset | Notes | December 31, 2025 | | | December 31, 2024 | | | | | |
|---------------------------|---|------------------|-------------------|------------------|----|-------------------|------------|------------------|----|------------------|------------|
| | | | CNY | TWD | % | CNY | TWD | % | | | |
| Current Assets | | | | | | | | | | | |
| 1100 | Cash and cash equivalents | | \$ | 834,153 | \$ | 3,750,352 | 39 | 749,570 | \$ | 3,356,574 | 38 |
| 1136 | Financial assets at amortized cost - current | 6(1), 6(3) and 8 | | 478,581 | | 2,151,700 | 23 | 479,052 | | 2,145,195 | 24 |
| 1170 | Accounts receivable, net | 6(4) | | 770 | | 3,458 | - | 619 | | 2,772 | - |
| 1180 | Accounts receivable - related parties, net | 6(4) and 7 | | 296 | | 1,330 | - | 271 | | 1,212 | - |
| 1200 | Other receivables | | | 13,431 | | 60,383 | 2 | 11,755 | | 52,639 | 1 |
| 1210 | Other receivables - related parties | 7 | | 224 | | 1,007 | - | 250 | | 1,120 | - |
| 1220 | Current income tax assets | | | 906 | | 4,073 | - | 545 | | 2,440 | - |
| 130X | Inventories | 6(5) | | 88,953 | | 399,933 | 4 | 103,406 | | 463,052 | 5 |
| 1410 | Prepayments | 7 | | 47,149 | | 211,979 | 2 | 23,882 | | 106,944 | 1 |
| 11XX | Total current assets | | | 1,464,463 | | 6,584,215 | 70 | 1,369,350 | | 6,131,948 | 69 |
| Non-current assets | | | | | | | | | | | |
| 1510 | Financial assets at fair value through profit or loss - non-current | 6(2) | | 64,437 | | 289,709 | 3 | 60,914 | | 272,773 | 3 |
| 1550 | Investments accounted for using equity method | 6(6) | | 48,907 | | 219,886 | 2 | 58,428 | | 261,641 | 3 |
| 1600 | Property, plant and equipment, net | 6(7) and 8 | | 379,730 | | 1,707,266 | 18 | 370,186 | | 1,657,693 | 19 |
| 1755 | Right-of-use assets | 6(8) and 7 | | 90,983 | | 409,060 | 4 | 66,826 | | 299,247 | 3 |
| 1760 | Investment property, net | 6(9) | | 7,172 | | 32,245 | - | 13,847 | | 62,007 | 1 |
| 1780 | Intangible assets, net | 6(10) | | 18,641 | | 83,810 | 1 | 17,709 | | 79,301 | 1 |
| 1840 | Deferred income tax assets | 6(26) | | 27,576 | | 123,982 | 1 | 20,787 | | 93,084 | 1 |
| 1900 | Other non-current assets | | | 16,401 | | 73,739 | 1 | 7,922 | | 35,475 | - |
| 15XX | Total non-current assets | | | 653,847 | | 2,939,697 | 30 | 616,619 | | 2,761,221 | 31 |
| 1XXX | Total assets | | | 2,118,310 | | 9,523,912 | 100 | 1,985,969 | | 8,893,169 | 100 |

- Continued -

CHILINA HOLDING LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of dollars)

| | Notes | December 31, 2025 | | December 31, 2024 | | |
|---|-------|-------------------|-----------|-------------------|-----------|-----------|
| | | CNY | TWD | CNY | TWD | % |
| Liabilities and Equity | | | | | | |
| Current liabilities | | | | | | |
| 2100 | | \$ | 260,853 | \$ | 157,560 | 705,554 |
| 2120 | 6(11) | | 1,172,795 | | 3,267 | 14,630 |
| 2130 | 6(2) | | 10,450 | | 81,770 | 366,166 |
| 2170 | 6(20) | | 321,187 | | 12,227 | 54,753 |
| 2180 | | | 74,069 | | 4,535 | 20,311 |
| 2200 | 7 | | 1,110 | | 73,020 | 326,984 |
| 2220 | 6(13) | | 325,759 | | 879 | 3,936 |
| 2230 | 7 | | 712 | | 15,455 | 69,207 |
| 2280 | | | 14,331 | | 24,681 | 110,522 |
| 2320 | 7 | | 30,842 | | - | - |
| 2645 | 6(12) | | 138,666 | | 85,528 | 382,992 |
| 21XX | | | 1,059,337 | | 458,922 | 2,055,055 |
| | | | 80,497 | | - | - |
| | | | 361,915 | | - | - |
| | | | 3,536,806 | | - | - |
| | | | 786,654 | | 458,922 | 382,992 |
| | | | 3,536,806 | | 458,922 | 2,055,055 |
| | | | 38 | | 38 | 23 |
| Non-current liabilities | | | | | | |
| 2530 | 6(12) | | - | | 231,175 | 1,035,203 |
| 2540 | 6(14) | | 69,900 | | - | - |
| 2570 | 6(26) | | 314,270 | | 12,598 | 56,414 |
| 2580 | 7 | | 24,285 | | 44,643 | 199,911 |
| 2640 | 6(15) | | 63,197 | | 587 | 2,629 |
| 25XX | | | 284,134 | | 289,003 | 1,294,157 |
| 2XXX | | | 602 | | 747,925 | 3,349,212 |
| | | | 157,984 | | 289,003 | 1,294,157 |
| | | | 944,638 | | 747,925 | 3,349,212 |
| | | | 4,247,102 | | 45 | 38 |
| | | | 4,247,102 | | 45 | 38 |
| Equity attributable to shareholders of the parent | | | | | | |
| 3110 | 6(17) | | 168,546 | | 168,546 | 824,924 |
| 3200 | 6(18) | | 339,643 | | 394,920 | 1,898,218 |
| 3310 | 6(19) | | 181,910 | | 174,681 | 794,924 |
| 3320 | | | 90,978 | | 143,331 | 640,538 |
| 3350 | | | 402,404 | | 360,594 | 1,808,626 |
| 3410 | | | (9,409) | | (4,308) | (424,475) |
| 3420 | | | 400 | | 280 | 1,202 |
| 3XXX | | | 1,173,672 | | 1,238,044 | 5,543,957 |
| | | | 5,276,810 | | 55 | 62 |
| | | | 1,173,672 | | 55 | 62 |
| Significant contingent liabilities and unrecognised contract commitments | | | | | | |
| 3X2X | 11 | | 2,118,310 | | 1,985,969 | 8,893,169 |
| | | | \$ | | \$ | \$ |
| | | | 9,523,912 | | 100 | 100 |
| | | | 100 | | 100 | 100 |

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

CHLITINA HOLDING LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of dollars, except earnings per share data)

| Items | Notes | For the year ended December 31, 2025 | | | For the year ended December 31, 2024 | | |
|--|--------------|--------------------------------------|---------------------|--------------|--------------------------------------|---------------------|--------------|
| | | CNY | TWD | % | CNY | TWD | % |
| 4000 Operating revenue | 6(20)and7 | \$ 895,917 | \$ 3,878,155 | 100 | \$ 912,671 | \$ 4,066,587 | 100 |
| 5000 Operating costs | 6(5)(25)and7 | (160,465) | (694,605) | (18) | (156,009) | (695,128) | (17) |
| 5900 Gross profit | | <u>735,452</u> | <u>3,183,550</u> | <u>82</u> | <u>756,662</u> | <u>3,371,459</u> | <u>83</u> |
| Operating expenses | 6(25)and7 | | | | | | |
| 6100 Selling expenses | | (372,161) | (1,610,974) | (42) | (404,666) | (1,803,068) | (44) |
| 6200 Administrative expenses | | (189,882) | (821,942) | (21) | (179,535) | (799,952) | (20) |
| 6300 Research and development expenses | | (3,043) | (13,172) | - | (3,675) | (16,375) | - |
| 6000 Total operating expenses | | <u>(565,086)</u> | <u>(2,446,088)</u> | <u>(63)</u> | <u>(587,876)</u> | <u>(2,619,395)</u> | <u>(64)</u> |
| 6900 Operating profit | | <u>170,366</u> | <u>737,462</u> | <u>19</u> | <u>168,786</u> | <u>752,064</u> | <u>19</u> |
| Non-operating income and expenses | | | | | | | |
| 7101 Interest income | 6(21) | 16,579 | 71,766 | 2 | 25,876 | 115,296 | 3 |
| 7010 Other income | 6(22) | 29,830 | 129,125 | 3 | 31,227 | 139,138 | 3 |
| 7020 Other gains and losses | 6(23) | 10,428 | 45,140 | 1 | (21,671) | (96,559) | (2) |
| 7050 Finance costs | 6(24)and7 | (19,440) | (84,150) | (2) | (25,822) | (115,055) | (3) |
| 7060 Share of profit or loss of associates and joint ventures accounted for using equity method | 6(6) | (12,561) | (54,373) | (1) | (11,179) | (49,810) | (1) |
| 7000 Total non-operating income and expenses | | <u>24,836</u> | <u>107,508</u> | <u>3</u> | <u>(1,569)</u> | <u>(6,990)</u> | <u>-</u> |
| 7900 Profit before tax | | <u>195,202</u> | <u>844,970</u> | <u>22</u> | <u>167,217</u> | <u>745,074</u> | <u>19</u> |
| 7950 Income tax expense | 6(26) | (59,364) | (256,969) | (7) | (61,135) | (272,399) | (7) |
| 8200 Profit for the year | | <u>\$ 135,838</u> | <u>\$ 588,001</u> | <u>15</u> | <u>\$ 106,082</u> | <u>\$ 472,675</u> | <u>12</u> |
| Other comprehensive income (loss) | | | | | | | |
| Components of other comprehensive income (loss) that will not be reclassified to profit or loss | | | | | | | |
| 8311 Losses on remeasurements of defined benefit plans | 6(15) | (\$ 8) | (\$ 34) | - | \$ 23 | \$ 102 | - |
| 8320 Share of other comprehensive loss of associates and joint ventures accounted for using equity method | 6(6) | (680) | (2,944) | - | (185) | (824) | - |
| 8310 Total other comprehensive loss that will not be reclassified to profit or loss | | <u>(688)</u> | <u>(2,978)</u> | <u>-</u> | <u>(162)</u> | <u>(722)</u> | <u>-</u> |
| Components of other comprehensive income (loss) that will be reclassified to profit or loss | | | | | | | |
| 8361 Financial statements translation differences of foreign operations | | (4,465) | (42,809) | (1) | 8,619 | 209,226 | 5 |
| 8370 Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method | 6(6) | (636) | (3,122) | - | 138 | 8,863 | - |
| 8360 Total other comprehensive income (loss) that will be reclassified to profit or loss | | <u>(5,101)</u> | <u>(45,931)</u> | <u>(1)</u> | <u>8,757</u> | <u>218,089</u> | <u>5</u> |
| Other comprehensive income (loss) for the year | | <u>(5,789)</u> | <u>(48,909)</u> | <u>(1)</u> | <u>8,595</u> | <u>217,367</u> | <u>5</u> |
| 8500 Total comprehensive income for the year | | <u>\$ 130,049</u> | <u>\$ 539,092</u> | <u>14</u> | <u>\$ 114,677</u> | <u>\$ 690,042</u> | <u>17</u> |
| Earnings per share (in dollars) | 6(27) | | | | | | |
| 9750 Basic earnings per share | | <u>\$ 1.65</u> | <u>\$ 7.13</u> | | <u>\$ 1.30</u> | <u>\$ 5.81</u> | |
| 9850 Diluted earnings per share | | <u>\$ 1.57</u> | <u>\$ 6.80</u> | | <u>\$ 1.28</u> | <u>\$ 5.71</u> | |

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

GILITINA HOLDING LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
 (Expressed in thousands of dollars)

| Notes | Equity attributable to shareholders of the parent | | | | | | | | | | | | | | |
|--|---|------------|-----------------|--------------|---------------|--------------|-----------------|------------|----------------------------------|-----------|--|--------|--|--------------|--------------|
| | Retained earnings | | | | | | Other equity | | | | | | | | |
| | Common stock | | Capital surplus | | Legal reserve | | Special reserve | | Unappropriated retained earnings | | Financial statements translation differences of foreign operations | | Unrealised gains (losses) from financial assets at fair value through other comprehensive income | | Total equity |
| CNY | TWD | CNY | TWD | CNY | TWD | CNY | TWD | CNY | TWD | CNY | TWD | CNY | TWD | CNY | TWD |
| | \$ 794,924 | \$ 794,924 | \$ 1,588,422 | \$ 1,746,81 | \$ 794,924 | \$ 1,220,010 | \$ 545,935 | \$ 463,926 | \$ 2,265,122 | \$ 13,065 | \$ 642,564 | \$ 465 | \$ 2,026 | \$ 1,189,922 | \$ 5,148,790 |
| Balance at January 1, 2024 | | | | | | | | | | | | | | | |
| Profit for the year | - | - | - | - | - | - | - | 106,082 | 472,675 | - | - | - | - | 106,082 | 472,675 |
| Other comprehensive income (loss) for the year | - | - | - | - | - | - | - | 23 | 102 | 8,757 | 218,089 | (185) | (824) | 8,595 | 217,367 |
| Total comprehensive income (loss) for the year | - | - | - | - | - | - | - | 106,105 | 472,777 | 8,757 | 218,089 | (185) | (824) | 114,677 | 690,042 |
| Appropriations of 2023 earnings | | | | | | | | | | | | | | | |
| Special reserve | - | - | - | - | 21,321 | 94,603 | (21,321) | (94,603) | - | - | - | - | - | - | - |
| Cash dividends | - | - | - | - | - | - | (188,116) | (834,670) | - | - | - | - | - | (188,116) | (834,670) |
| Changes in equity of associates and joint ventures accounted for using the equity method | - | - | 1,502 | 6,688 | - | - | - | - | - | - | - | - | - | 1,502 | 6,688 |
| Capital increase by cash | 6,774 | 30,600 | 98,894 | 458,000 | - | - | - | - | - | - | - | - | - | 105,668 | 468,000 |
| Issuance of convertible bonds | - | - | 13,301 | 60,274 | - | - | - | - | - | - | - | - | - | 13,301 | 60,274 |
| Share-based payment | - | - | 1,090 | 4,834 | - | - | - | - | - | - | - | - | - | 1,090 | 4,834 |
| Balance at December 31, 2024 | \$ 168,546 | \$ 824,924 | \$ 394,920 | \$ 1,898,218 | \$ 1,746,81 | \$ 1,433,331 | \$ 640,538 | \$ 360,594 | \$ 1,808,626 | \$ 4,308 | \$ 424,475 | \$ 280 | \$ 1,202 | \$ 1,238,044 | \$ 5,543,957 |
| For the year ended December 31, 2025 | | | | | | | | | | | | | | | |
| Balance at January 1, 2025 | \$ 168,546 | \$ 824,924 | \$ 1,898,218 | \$ 1,746,81 | \$ 794,924 | \$ 1,433,331 | \$ 640,538 | \$ 360,594 | \$ 1,808,626 | \$ 4,308 | \$ 424,475 | \$ 280 | \$ 1,202 | \$ 1,238,044 | \$ 5,543,957 |
| Profit for the year | - | - | - | - | - | - | - | 135,838 | 588,001 | - | - | - | - | 135,838 | 588,001 |
| Other comprehensive income (loss) for the year | - | - | - | - | - | - | (8) | (34) | (34) | (5,101) | (45,931) | (680) | (2,944) | (5,789) | (48,909) |
| Total comprehensive income (loss) for the year | - | - | - | - | - | - | (8) | (34) | (34) | (5,101) | (45,931) | (680) | (2,944) | (5,789) | (48,909) |
| Appropriations of 2024 earnings | | | | | | | | | | | | | | | |
| Legal reserve | - | - | - | - | 7,229 | 30,900 | - | (7,229) | (30,900) | - | - | - | - | - | - |
| Special reserve | - | - | - | - | - | (52,353) | (217,265) | 52,353 | 217,265 | - | - | - | - | - | - |
| Cash dividends | - | - | - | - | - | - | - | (139,144) | (577,446) | - | - | - | - | (139,144) | (577,446) |
| Cash dividends distributed from capital surplus | - | - | (59,633) | (247,477) | - | - | - | - | - | - | - | - | - | (59,633) | (247,477) |
| Changes in equity of associates and joint ventures accounted for using the equity method | - | - | 4,356 | 18,684 | - | - | - | - | - | - | - | - | - | 4,356 | 18,684 |
| Balance at December 31, 2025 | \$ 168,546 | \$ 824,924 | \$ 1,659,425 | \$ 1,819,10 | \$ 824,924 | \$ 90,978 | \$ 423,273 | \$ 402,404 | \$ 2,066,412 | \$ 9,409 | \$ 470,406 | \$ 400 | \$ 1,742 | \$ 1,173,672 | \$ 5,276,810 |

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

CHLITINA HOLDING LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in thousands of dollars)

| | Notes | For the year ended December 31, 2025 | | For the year ended December 31, 2024 | |
|--|----------------|---|------------|---|------------|
| | | CNY | TWD | CNY | TWD |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | |
| Profit before tax | | \$ 195,202 | \$ 844,970 | \$ 167,217 | \$ 745,074 |
| Adjustments | | | | | |
| Adjustment to reconcile profit (loss) | | | | | |
| Depreciation | 6(7)(8)(9)(23) | 64,207 | 277,933 | 69,409 | 309,265 |
| Amortization | 6(10)(25) | 3,566 | 15,436 | 3,308 | 14,740 |
| Net loss (gain) on financial assets (liabilities) at fair value through profit or loss | 6(2)(23) | (6,854) | (29,669) | 6,183 | 27,553 |
| Interest expense | 6(24) | 19,440 | 84,150 | 25,822 | 115,055 |
| Interest income | 6(21) | (16,579) | (71,766) | (25,876) | (115,296) |
| Compensation cost of share-based payments | 6(16) | - | - | 1,090 | 4,834 |
| Share of loss of associates and joint venture accounted for using equity method | 6(6) | 12,561 | 54,373 | 11,179 | 49,810 |
| Loss on disposal of property, plant and equipment | 6(23) | 2,509 | 10,861 | 2,460 | 10,961 |
| Gain from lease modifications | 6(8)(23) | (1,136) | (4,917) | (772) | (3,440) |
| Changes in operating assets and liabilities relating to operating activities | | | | | |
| Changes in operating assets | | | | | |
| Financial assets at fair value through profit or loss | | 687 | 2,974 | 767 | 3,418 |
| Accounts receivable | (151) | (654) | 133 | 593 | |
| Accounts receivable - related parties | (25) | (108) | (63) | (281) | |
| Other receivables | (343) | (1,485) | 699 | 3,115 | |
| Other receivables - related parties | 26 | 113 | 70 | 312 | |
| Inventories | 14,453 | 62,563 | (13,695) | (61,021) | |
| Prepayments | (23,267) | (100,716) | 5,651 | 25,179 | |
| Changes in operating liabilities | | | | | |
| Contract liabilities | (10,332) | (44,724) | (100) | (446) | |
| Accounts payable | 4,247 | 18,384 | (1,930) | (8,600) | |
| Accounts payable - related parties | (3,425) | (14,826) | (1,403) | (6,251) | |
| Other payables | (608) | (2,632) | (22,672) | (101,020) | |
| Other payables - related parties | (167) | (723) | (202) | (900) | |
| Net defined benefit liabilities | 10 | 44 | 10 | 40 | |
| Guarantee deposits | (5,031) | (21,778) | (5,136) | (22,884) | |
| Cash provided by operating activities | | 248,990 | 1,077,803 | 222,149 | 989,810 |
| Interest paid | (13,822) | (59,831) | (25,081) | (111,753) | |
| Income tax paid | (58,465) | (253,077) | (68,119) | (303,518) | |
| Income tax refund received | | 2,514 | 10,882 | - | - |
| Net cash provided by operating activities | | 179,217 | 775,777 | 128,949 | 574,539 |

- Continued -

CHLITINA HOLDING LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Expressed in thousands of dollars)

| | Notes | For the year ended December 31, 2025 | | For the year ended December 31, 2024 | |
|--|-------|---|--------------|---|----------------|
| | | CNY | TWD | CNY | TWD |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | | | | | |
| Acquisition of financial assets at amortised cost | | (\$ 218,528) | (\$ 945,942) | (\$ 500,498) | (\$ 2,230,069) |
| Proceeds from disposal of financial assets at amortised cost | | 218,999 | 947,981 | 290,347 | 1,293,699 |
| Increase in investments accounted for using equity method | | - | - | (6,427) | (29,640) |
| Acquisition of property, plant and equipment | 6(28) | (50,587) | (220,448) | (110,751) | (488,392) |
| Proceeds from disposal of property, plant and equipment | | - | - | 447 | 2,031 |
| Acquisition of intangible assets | 6(10) | (1,032) | (4,467) | (346) | (1,542) |
| Decrease in other non-current assets | | 321 | 1,390 | 349 | 1,555 |
| Interest received | | 15,246 | 65,995 | 39,795 | 177,315 |
| Net cash used in investing activities | | (35,581) | (155,491) | (287,084) | (1,275,043) |
| <u>CASH FLOWS FROM FINANCING ACTIVITIES</u> | | | | | |
| Increase (decrease) in short-term borrowings | 6(29) | 110,946 | 480,254 | (308,678) | (1,375,380) |
| Repayment of the principal portion of lease liabilities | 6(29) | (30,183) | (130,650) | (33,610) | (149,756) |
| Proceeds from long-term borrowings | 6(29) | 71,919 | 311,315 | - | - |
| Proceeds from issuance of convertible bonds | 6(29) | - | - | 242,145 | 1,095,397 |
| Capital increase by cash | 6(17) | - | - | 105,668 | 468,000 |
| Cash dividends paid | 6(19) | (198,777) | (824,923) | (188,116) | (834,670) |
| Net cash flows used in financing activities | | (46,095) | (164,004) | (182,591) | (796,409) |
| Effects due to changes in exchange rates | | (12,958) | (62,504) | 21,141 | 227,253 |
| Increase (decrease) in cash and cash equivalents | | 84,583 | 393,778 | (319,585) | (1,269,660) |
| Cash and cash equivalents at beginning of year | | 749,570 | 3,356,574 | 1,069,155 | 4,626,234 |
| Cash and cash equivalents at end of year | | \$ 834,153 | \$ 3,750,352 | \$ 749,570 | \$ 3,356,574 |

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

Distribution of Earnings for 2025



Unit: NT\$

| | |
|--|---------------|
| Unappropriated retained earnings for previous year | 1,418,444,233 |
| Add: Net profit after tax in this year | 588,001,384 |
| Less: Re-measurement on benefit plans | -33,536 |
| Withheld items | |
| Less: Legal reserve - 10% (the amount set aside as legal reserve already exceeds total authorized capital) | 0 |
| Less: Special earnings reserve - Difference in exchange rates from the conversion of financial statements of overseas operating entities | -48,874,961 |
| Distribution of earnings for this year | 1,957,537,120 |
| Appropriation items: | |
| Shareholders' dividend - Cash | 577,446,450 |
| Unappropriated retained earnings for this year | 1,380,090,670 |
| <p>Note: Based on the total number of issued shares of 82,492,350 shares, cash dividend of NT\$7 per share will be distributed.</p> | |

Chairperson: Chen, Pi-Hua



Manager: Chao, Chen-Yu



Accounting Supervisor: Yeh, Chien-Chih



CHLITINA HOLDING LIMITED
Procedure for the Acquisition or Disposal of Assets

| After revision | Before revision | Reason for amendment |
|--|--|--|
| <p>Article 10 Procedure for the Acquisition or Disposal of Securities</p> <p>(I) Evaluation and operating procedure: [...]</p> <p>(II) Procedure for Deciding the Transaction Conditions</p> <p>1. [...]</p> <p>2. [...]</p> <p>3. Authorized limit and level:</p> <p>(1) Reverse repurchase of monetary funds or government bonds:</p> <p>A. The Chairman is authorized with the decision-making power.</p> <p>B. The implementation status in the most recent quarter of the Company and its subsidiaries needs to be reported to the Board of Directors of the parent company, including investment gains and losses.</p> <p>(2) Other securities:</p> <p>A. The Chairman is authorized with the decision-making power.</p> <p>B. When a single transaction values more than NT\$70 million, inclusive (or equivalent foreign currency), of the Company and its subsidiaries, it has to be reported to the Board of Directors in the parent company afterwards.</p> <p>C. When a single transaction values more than NT\$70 million (or equivalent foreign currency) of the Company and its subsidiaries, it has to be approved by the Board of Directors in the parent company before such transaction may be done.</p> <p>[...]</p> | <p>Article 10 Procedure for the Acquisition or Disposal of Securities</p> <p>(I) Evaluation and operating procedure: [...]</p> <p>(II) Procedure for Deciding the Transaction Conditions</p> <p>1. [...]</p> <p>2. [...]</p> <p>3. Authorized limit and level:</p> <p>(1) Reverse repurchase of monetary funds or government bonds:</p> <p>A. The Chairman is authorized with the decision-making power.</p> <p>B. The implementation status in the most recent quarter of the Company and its subsidiaries needs to be reported to the Board of Directors of the parent company, including investment gains and losses.</p> <p>(2) Other securities:</p> <p>A. The Chairman is authorized with the decision-making power.</p> <p>B. When a single transaction values more than NT\$30 million, inclusive (or equivalent foreign currency), of the Company and its subsidiaries, it has to be reported to the Board of Directors in the parent company afterwards.</p> <p>C. When a single transaction values more than NT\$30 million (or equivalent foreign currency) of the Company and its subsidiaries, it has to be approved by the Board of Directors in the parent company before such transaction may be done.</p> <p>[...]</p> | <p>1. The original provision was formulated in 2012 and no longer fully aligns with the Company's current capital management requirements or developments in the capital market. A moderate increase in the monetary threshold would improve approval efficiency while remaining consistent with prevailing market practice.</p> <p>2. After adjustment, the amount is approximately RMB 15 million (calculated at an exchange rate of 4.67). This threshold was determined with reference to the average size of the Company's single external investments in recent years, while also taking into account the Company's risk control considerations and fully preserving the Board of Directors' oversight and decision-</p> |

| After revision | Before revision | Reason for amendment |
|--|---|--|
| <p>Article 30 Items that shall be declared and filed</p> <p>(1) In case of any of the following conditions for the Company in the acquisition or disposal of assets, reflective of their nature, the required format shall be followed to file related information within two days from the actual date of occurrence on the designated website of the competent authority for securities:</p> <ol style="list-style-type: none"> 1. [...] 2. [...] 3. [...] <p>4. Acquisition or disposal of operating equipment or the user right-associated assets and the counterparty is not a related party and the transaction value meets one of the following requirements:</p> <ol style="list-style-type: none"> (1) Public companies with a paid-in capital falling short of NT\$10 billion and a transaction value reaching NT\$500 million (or equivalent foreign currency) and above. (2) Public companies with a paid-in capital reaching NT\$10 billion and above <u>but less than NT\$50 billion and a transaction value reaching NT\$1 billion (or equivalent foreign currency) and above.</u> (3) <u>Public companies with a paid-in capital of NT\$50 billion and above, and a transaction amount reaching 5% or more of the company's paid-in capital.</u> <p>5. [...]</p> <p>6. Acquisition of real estate through outsourced construction on self-owned land, outsourced construction on rented land, division of property jointly built, division by the percentage following joint construction, and separate sale following joint construction, with the counterparty not a related party, with an expected transaction value invested in by the Company reaching NT\$500 million (or equivalent foreign currency) and above.</p> | <p>Article 30 Items that shall be declared and filed</p> <p>(1) In case of any of the following conditions for the Company in the acquisition or disposal of assets, reflective of their nature, the required format shall be followed to file related information within two days from the actual date of occurrence on the designated website of the competent authority for securities:</p> <ol style="list-style-type: none"> 1. [...] 2. [...] 3. [...] <p>4. Acquisition or disposal of operating equipment or the user right-associated assets and the counterparty is not a related party and the transaction value meets one of the following requirements:</p> <ol style="list-style-type: none"> (1) Public offering companies with a paid-in capital size falling short of NT\$10 billion and a transaction value reaching NT\$500 million (or equivalent foreign currency) and above. (2) Public offering companies with a paid-in capital size reaching NT\$10 billion and above and a transaction value reaching NT\$1 billion and above. <p>5. [...]</p> <p>6. Acquisition of real estate through outsourced construction on self-owned land, outsourced construction on rented land, division of property jointly built, division by the percentage following joint construction, and separate sale following joint construction, with the counterparty not a related party, with an expected transaction value invested in by the Company reaching NT\$500 million (or equivalent foreign currency) and above.</p> | <p>making authority over investments in marketable securities.</p> <ol style="list-style-type: none"> 1. This revision is made in accordance with the letter No. 1140383333 issued by the Financial Supervisory Commission on July 24, 2025, and is intended to align with practical operational needs and avoid the need for frequent public announcements. 2. The key amendment reflects the Company's need to allocate funds through investments in fixed-income products in order to enhance cash returns. The procedure has therefore been revised taking into account the materiality of information disclosure and the risk characteristics of such products. |

| After revision | Before revision | Reason for amendment |
|--|---|----------------------|
| <p>7. <u>For a public company with paid-in capital of NT\$50 billion or more, the trading of government bonds, ordinary corporate bonds, and general financial bonds not involving equity (excluding subordinated bonds) conducted on a securities exchange or at a securities firm's place of business, where such transactions do not fall under the proviso items of Subparagraph 8 and the counterparty is not a related party, and where the transaction amount reaches 5% or more of the company's paid-in capital.</u></p> <p>8. Transactions of assets other than those in the preceding <u>seven</u> sub-paragraphs, disposition of creditor's rights by financial institutions, or investments in Mainland China, with a transaction value reaching 20% of the Company's paid-in capital size or NT\$ 300 million (or equivalent foreign currency) and above. This, however, does not apply to the following circumstances: [...]</p> | <p>7. Transactions of assets other than those in the preceding <u>six</u> sub-paragraphs, disposition of creditor's rights by financial institutions, or investments in Mainland China, with a transaction value reaching 20% of the Company's paid-in capital size or NT\$ 300 million (or equivalent foreign currency) and above. This, however, does not apply to the following circumstances: [...]</p> | |
| <p>Article 33 With regards to the requirement about 10% of total assets herein, it is to be calculated with the total asset value in the most recent individual financial statement required by the Regulations Governing Securities Issuers' Financial Statements. When the Company's shares do not have a denominated value or the denominated value is not NT\$10 per share, the transaction value equivalent to 20% of the paid-in capital size herein is to be calculated as 10% of the client's equities that belong to the parent company; <u>Provisions referring to 5% of paid-in capital shall instead be calculated as 2.5% of equity attributable to the owners of the parent company.</u> The requirement about a transaction value reaching NT\$10 billion of the paid-in capital size is to be calculated as NT\$20 billion of the client's equities that belong to the parent company; <u>Provisions referring to paid-in capital reaching NT\$50 billion shall instead be calculated as equity attributable to the owners of the parent company reaching NT\$100 billion.</u></p> | <p>Article 33 With regards to the requirement about 10% of total assets herein, it is to be calculated with the total asset value in the most recent individual financial statement required by the Regulations Governing Securities Issuers' Financial Statements. When the Company's shares do not have a denominated value or the denominated value is not NT\$10 per share, the transaction value equivalent to 20% of the paid-in capital size herein is to be calculated as 10% of the client's equities that belong to the parent company; the requirement about a transaction value reaching NT\$10 billion of the paid-in capital size is to be calculated as NT\$20 billion of the client's equities that belong to the parent company.</p> | Same as above |

| After revision | | | | Before revision | | | | Reason for amendment |
|----------------|--|---|--|-----------------|---|---|--|--------------------------------------|
| Version record | | | | Version record | | | | Addition of revision reason and date |
| Version | Summary of changes | Date approved by the Board of Directors | Date approved in the shareholders' meeting | Version | Summary of changes contents | Date approved by the Board of Directors | Date approved in the shareholders' meeting | |
| 1 | Addition | 2012.08.17 | 2012.08.23 | 1 | Addition | 2012.08.17 | 2012.08.23 | |
| 2 | Revised in accordance with FSC Letter No. 1020053073 | 2014.03.12 | 2014.06.19 | 2 | Revised in accordance with FSC Letter No. 1020053073. | 2014.03.12 | 2014.06.19 | |
| 3 | Related contents adjusted to reflect operational and management demand | 2015.03.12 | 2015.06.17 | 3 | Related contents adjusted to reflect operational and management demand. | 2015.03.12 | 2015.06.17 | |
| 4 | Revised in accordance with FSC Letter No. 10600012965 | 2017.03.14 | 2017.06.28 | 4 | Revised in accordance with FSC Letter No. 10600012965. | 2017.03.14 | 2017.06.28 | |
| 5 | Revised in accordance with FSC Letter No. 10703410725 | 2019.03.12 | 2019.06.05 | 5 | Revised in accordance with FSC Letter No. 10703410725. | 2019.03.12 | 2019.06.05 | |
| 6 | Revised in accordance with FSC Letter No. 1110380465 | 2022.02.24 | 2022.06.08 | 6 | Revised in accordance with FSC Letter No. 1110380465. | 2022.02.24 | 2022.06.08 | |
| Z | Revised in accordance with FSC Letter No. 1140383333 | | | | | | | |