

Taiwan Sakura Corporation

2026 Rules of Procedure for Shareholders' Meetings

Date: June 4, 2026

Venue: No. 436, Sec. 4, Yatan Road, Daya District, Taichung City (Daya Plant)

Meeting Format: Physical Shareholders' Meeting

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Taiwan Sakura Corporation

2026 Annual General Shareholders' Meeting

Time: 9:00 a.m., Thursday, June 4, 2026

Venue: No. 436, Sec. 4, Yatan Road, Daya District, Taichung City (Daya Plant)

Meeting Agenda:

- I. Call to Order
- II. Chairperson's Address
- III. Matters to Report:
 - (I) 2025 Business Report
 - (II) 2025 Audit Committee's Review Report
 - (III) Report on Distribution of Employee Remuneration and Directors' Remuneration for 2025
 - (IV) Report on Distribution of Cash Dividends for 2025
 - (V) Report on Amendments to the "Ethical Corporate Management Best Practice Principles".
- IV. Matters for Ratification:
 - (I) Adoption of the 2025 Business Report and Financial Statements
 - (II) Adoption of the 2025 Earnings Distribution Proposal
- V. Extempore Motions
- VI. Adjournment

Matters to Report

Report Item (1)

2025 Business Report is hereby submitted for review.

Explanation: Please refer to Attachment 1 (Pages 5–8).

Report Item (2)

2025 Audit Committee's Review Report is hereby submitted for review.

Explanation: Please refer to Attachment 2 (Page 9).

Report Item (3)

Report on Distribution of Employee Remuneration and Directors' Remuneration for 2025 is hereby submitted for review.

Explanation: 1. Pursuant to Article 20 of the Articles of Incorporation, where the Company has profits for the year (defined as pre-tax profit before deduction of employee remuneration and directors' remuneration), the Company shall allocate 2% to 8% as employee remuneration and no more than 5% as directors' remuneration. Employee remuneration shall include remuneration for frontline employees, and the portion allocated to frontline employees shall account for 30% to 80% of the total employee remuneration.

2. The Company's employee remuneration and directors' remuneration for 2025 were approved by the Board of Directors on March 10, 2026, with 3% allocated as employee remuneration (NT\$53,004,784) and 1.9% allocated as directors' remuneration (NT\$33,569,697). All remuneration will be distributed in cash. Approximately 65% of the employee remuneration will be allocated to frontline employees, amounting to NT\$34,463,586.

Report Item (4)

Report on Distribution of Cash Dividends for 2025 is hereby submitted for review.

Explanation: 1. Pursuant to Article 20-1 of the Articles of Incorporation, cash dividends shall be distributed upon approval by a special resolution of the Board of Directors and reported to the shareholders' meeting.

2. The Company's Board of Directors resolved on March 10, 2026 to distribute cash dividends from 2025 earnings in the total amount of NT\$1,111,947,920, equivalent to NT\$5 per share. Cash dividends shall be calculated based on each shareholder's shareholding ratio as recorded in the shareholders' register on the dividend record date, and shall be distributed in New Taiwan Dollars rounded down to the nearest whole dollar (fractional amounts less than NT\$1 shall be disregarded). Any fractional amounts not distributed shall be recognized as other income of the Company. The dividend record date was set as April 10, 2026, and the cash dividend payment date was set as May 6, 2026.

Report Item (5)

Report on Amendments to the "Ethical Corporate Management Best Practice Principles" is hereby submitted for review.

Explanation: In line with operational needs and applicable regulatory amendments, the Company's Board of Directors approved amendments to the Ethical Corporate Management Best Practice Principles on November 11, 2025. A comparison table of the amended provisions is provided in Attachment 3 (Page 10 -11).

Matters for Ratification

Proposal 1: Proposed by the Board of Directors

Subject: Adoption of the 2025 Business Report and Financial Statements.

- Explanation: 1. The Company's parent company only financial statements and consolidated financial statements for 2025 have been audited and certified by Ernst & Young Certified Public Accountants Yu-Ting Huang and Tzu-Ping Huang, and an independent auditors' report has been issued. Together with the Business Report, the above have been duly reviewed by the Audit Committee, which has issued its review report. Please refer to Attachment 1, Attachment 2, and Attachment 4 (Pages 5–9 and Pages 12–33).
2. This proposal is hereby submitted for ratification.

Resolution:

Proposal 2: Proposed by the Board of Directors

Subject: Adoption of the 2025 Earnings Distribution Proposal.

- Explanation: 1. The Company's net income after tax for 2025 amounted to NT\$1,372,682,057, and the total distributable earnings amounted to NT\$3,002,911,077, of which NT\$1,111,947,920 is proposed to be distributed as shareholders' dividends.
2. For the 2025 earnings distribution table, please refer to Attachment 5 (Page 34).
3. This proposal is hereby submitted for ratification.

Resolution:

Extempore Motions

Adjournment

Taiwan Sakura Corporation
2025 Business Report

(I) Business Policy and Implementation Overview:

Over the past year, the global economic environment remained uncertain, while market competition and consumer behavior continued to evolve. Amid this dynamic market environment, the Company adhered to a prudent operating approach, continuously deepening the development of its core businesses and advancing various operational initiatives. In 2025, the Company's parent company only revenue reached NT\$9.343 billion, representing a year-on-year increase of 7.13%. Operating income amounted to NT\$1.506 billion, up 11.86%, while net income after tax totaled NT\$1.373 billion, reflecting an increase of 5.54%. In recent years, the Company has remained focused on household needs, gradually building capabilities to deliver integrated home living solutions. Through cross-business integration and strategic market positioning, it continues to reinforce its operational foundation and overall competitiveness.

Throughout its development, the Company has consistently upheld three core management principles. First, to embrace challenges and pursue continuous breakthroughs, responding to market changes through innovation and transformation. Second, to remain humble and committed to continuous learning, strengthening capabilities while proactively addressing the impact of digital technologies and artificial intelligence. Third, to remain firmly customer-centric, integrating products and services to provide more comprehensive solutions while continuously building consumer trust and brand loyalty.

Looking ahead, we will continue to pursue our vision of being a “creator of better home living,” strengthening brand value, optimizing channel management and customer partnerships, advancing data applications and digital transformation, and reinforcing quality management and talent development. Through prudent management and ongoing innovation, the Company will continue to enhance its overall operational strength in an evolving market environment, working together with shareholders, customers, and employees to lay a solid foundation for long-term development.

(II) Operating Results of Business Plan Implementation:

Unit: NT\$ thousand

Item	2025	2024	Increase (Decrease) %
Operating revenue	9,342,507	8,721,123	7.13%
Operating income	1,505,841	1,346,229	11.86%
Net income before tax	1,680,252	1,606,629	4.58%
Net income after tax	1,372,682	1,300,674	5.54%

(III) Achievement of Projected Targets:

Unit: Units; Sets

Major Products	Projected Sales Volume (2025)	Actual Sales Volume (2025)	Achievement Rate
Kitchen Appliance (Note 1)	447,945	430,985	96.21%
Water Heater	281,800	276,686	98.19%
Cabinet of Kitchen System (Note 2)	40,597	46,726	115.10%
Others (Note 3)	356,918	378,203	105.96%
Total	1,127,260	1,132,600	100.47%

Note 1: For Cabinet of Kitchen System, only bundled (complete set) quantities are included. Non-bundled quantities are excluded from the achievement rate calculation.

Note 2: Primarily includes externally procured electrical appliances and water purifier filter cartridges.

Note 3: Projected and actual sales volumes exclude sales to subsidiaries.

(IV) Financial Performance and Profitability Analysis

1. Financial Analysis

Unit: NT\$ thousand

Item \ Year	2025	2024	Increase (Decrease) %
Cash inflows from operating activities	1,285,840	1,103,283	16.55%
Cash outflows from investing activities	(341,490)	(268,041)	(27.40%)
Cash outflows from financing activities	(1,127,564)	(727,059)	(55.09%)

2. Profitability Analysis

Item \ Year	2025	2024	
Return on assets (%)	13.21	13.44	
Return on equity (%)	20.39	20.76	
Ratio to paid-in capital (%)	Operating income	67.71	60.88
	Net income before tax	75.55	72.65
Net profit margin (%)	14.69	14.91	
Earnings per share (NT\$)	6.27	5.94	

(V) Research and Development Status

The Company's R&D team integrates its brand philosophy, "Creator of Better Home Living," into product development, while leveraging its long-term investment in electronic control software and hardware technologies. In addition to developing kitchen electrical appliances and gas products that are convenient, safe, healthy, and environmentally friendly, the Company has further expanded its product lines in water purifiers and built-in appliances, and introduced the Sakura AI KITCHEN modular product series. Products successfully developed in the past two years include:

- (1) AutoSeasons MaxPower Adaptive Water Heater
- (2) AutoSeasons Pump MaxPower Adaptive Water Heater
- (3) AutoSeasons MaxPower Adaptive High-Efficiency Water Heater
- (4) Level 1 Energy Efficiency Swirl-type Burner Built-in Hob

- (5) Dual Timer Safety Gas Stove
- (6) Smart Range Hood with Intelligent Air Control and Auto Lift Close-Range Suction
- (7) Oil-guiding Tray DC Motor Range Hood
- (8) Multifunctional Display Water Purifier Faucet
- (9) Clean Heat Beverage Under-Counter Heater
- (10) Countertop Hot and Ambient RO Water Purifier
- (11) Hot-air Drying Dishwasher
- (12) Smart-linkage Induction Hob
- (13) Compact Smart-linkage Induction Hob
- (14) Smart Built-in Storage Cabinet

Chairman:
Yung-Chieh Chang

President:
Hui-Hsun Lee

Chief Accounting Officer:
Hsiu-Chi Chan

Taiwan Sakura Corporation
Audit Committee's Review Report

The Board of Directors of the Company has prepared and submitted the 2025 Business Report and financial statements (including consolidated financial statements). The financial statements (including consolidated financial statements) have been audited by Ernst & Young, and an independent auditors' report has been issued. The aforementioned Business Report, financial statements, and earnings distribution proposal have been reviewed by the Audit Committee, which found no material misstatement. Accordingly, this report is prepared in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, and is hereby submitted for inspection.

Respectfully submitted to

The 2026 Annual General Meeting of Shareholders of Taiwan Sakura Corporation

Taiwan Sakura Corporation

Audit Committee Convener: Ming-Yuan Jheng

March 10, 2026

Taiwan Sakura Corporation
Comparison Table of Amendments to the “Ethical Corporate Management Best Practice Principles”

Current Provision	Amended Provision	Amendment Description
4. Definitions The term “Company personnel” as used herein refers to the Company’s directors, managerial officers, employees, or persons having substantial control.	4. Definitions The term “Company personnel” as used herein refers to the Company’s directors (<u>including independent directors</u>), managerial officers, employees, <u>mandataries</u> , or persons having substantial control.	Amendment in accordance with applicable laws and regulations
6.7.1 The Company shall conduct operations in a fair and transparent manner in accordance with the Ethical Corporate Management Best Practice Principles.	6.7.1 The Company shall conduct <u>business activities</u> in a fair and transparent manner in accordance with the Ethical Corporate Management Best Practice Principles.	Content adjustment
6.7.2 Prior to engaging in commercial transactions, the Company shall evaluate the legality of its agents, suppliers, customers, or other business counterparties and whether they have any <u>record</u> of dishonest conduct, and shall avoid transactions with parties having such records.	6.7.2 Prior to engaging in commercial transactions, the Company shall evaluate the legality of its agents, suppliers, customers, or other business counterparties and whether they are <u>involved</u> in any dishonest conduct, and shall avoid transactions with parties involved in dishonest conduct.	Wording revision
6.7.3 When entering into contracts with <u>others</u> , the Company shall include in its contracts provisions requiring compliance with ethical management policies and allowing termination or rescission of the contract at any time if the counterparty is <u>involved</u> in dishonest conduct.	6.7.3 Contracts entered into <u>with agents, suppliers, customers, or other business counterparties shall include</u> provisions requiring compliance with ethical management policies and allowing termination or rescission of the contract at any time if the counterparty is <u>involved</u> in dishonest conduct.	Content adjustment
6.10.1 The Company shall establish policies for preventing conflicts of interest and provide appropriate channels for directors <u>and</u> managerial officers to proactively disclose whether they have any potential conflicts of interest with the Company.	6.10.1 The Company shall establish policies for preventing conflicts of interest, <u>identify, monitor, and manage risks of dishonest conduct arising from conflicts of interest, and provide appropriate channels for directors (including independent directors), managerial officers, and other interested parties attending or present at Board of Directors meetings</u> to proactively disclose whether they have any potential conflicts of interest with the Company.	Amendment in accordance with applicable laws and regulations
6.10.2 Directors and managerial officers of the Company shall exercise a <u>high</u>	6.10.2 Where any Board agenda item involves a conflict of interest with a	Amendment in

Current Provision	Amended Provision	Amendment Description
<p><u>degree of self-discipline</u>. Where any Board agenda item involves a conflict of interest with themselves or the legal person they represent and may be detrimental to the Company's interests, <u>they may state their opinions and respond to inquiries</u> but shall not participate in discussion or voting, and shall recuse themselves from such discussion and voting, and shall not exercise voting rights on behalf of other directors. Directors shall also exercise self-discipline and shall not provide improper mutual support.</p>	<p>director (<u>including an independent director</u>), managerial officer, <u>or other interested party attending or present at the Board of Directors meeting</u>, <u>such person shall disclose the material details of the conflict at the meeting</u>. If there is a risk of detriment to the Company's interests, such person shall not participate in discussion or voting, shall recuse themselves from such discussion and voting, and shall not exercise voting rights on behalf of other directors. Directors shall also exercise self-discipline and shall not provide improper mutual support.</p>	<p>accordance with applicable laws and regulations</p>
<p>6.10.3 Company personnel shall not use their position in the Company to obtain improper benefits for themselves, their spouses, parents, children, or any other person.</p>	<p>6.10.3 Company personnel shall not use their position <u>or influence</u> in the Company to obtain improper benefits for themselves, their spouses, parents, children, or any other person.</p>	<p>Wording revision</p>
<p>6.13.1 The Chairman, President, or senior management of the Company shall regularly communicate the importance of integrity to directors, employees, and mandataries.</p>	<p>6.13.1 The Chairman, President, or senior management of the Company shall regularly communicate the importance of integrity to Company personnel.</p>	<p>Wording revision</p>
<p>6.16 Review and amendment of the Ethical Corporate Management Best Practice Principles The Company shall keep abreast of developments in domestic and international ethical management regulations and encourage Company personnel to provide suggestions, which shall be used to review and improve the Ethical Corporate Management Best Practice <u>Principles</u> established by the Company to enhance the effectiveness of ethical management.</p>	<p>6.16 Review and amendment of the Ethical Corporate Management Best Practice Principles The Company shall keep abreast of developments in domestic and international ethical management regulations and encourage Company personnel to provide suggestions, which shall be used to review and improve the Company's <u>ethical management policies and implementation measures</u> to enhance the effectiveness of ethical management.</p>	<p>Wording revision</p>

Independent Auditors' Report and 2025 Financial Statements

Independent Auditors' Report

To Taiwan Sakura Corporation:

Opinion

We have audited the accompanying parent company only balance sheets of Taiwan Sakura Corporation (the “Company”) as of 31 December 2025 and 2024, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the parent company only financial statements, including the summary of material accounting policies (together “the parent company only financial statements”).

In our opinion, based on our audits and the reports of the other auditors (please refer to the Other Matter – Making Reference to the Audits of Other Auditors section of our report), the parent company only financial statements referred to above present fairly, in all material respects, the financial position of the parent company as of 31 December 2025 and 2024, and their financial performance and cash flows for the years ended 31 December 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the 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 Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the reports of the other auditors, 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 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue recognition

The Company recognized operating revenue of NT\$9,342,507 thousand in 2025. The main products are gas cookers, water heaters and kitchen appliances. The main trading partners of the Company are dealers and retailers. The transactions are frequent and of great volume, and the number of contract types is numerous. The judgement and decision on the performance obligation and the time of satisfaction are important to the parent company only financial statements. Therefore, we determined it as a key audit matter. Our audit procedures include, but are not limited to, understanding and testing of the effectiveness of the parent company's internal control related to revenue recognition in the sales cycle; selecting samples to perform test of details of transactions and reviewing the revenue recognition requirements in the orders or contracts to meet the performance obligations; verifying the significant terms and conditions and checking the relevant supporting documents to confirm the accuracy of the timing to transfer commodity rights; examining the relevant supporting documents of the revenue transaction for a period of time before and after the balance sheet date to determine the revenue recognized at the appropriate timing. We also considered the appropriateness of the disclosure of operating revenue in Note 6 of the parent company only financial statements.

Other Matter – Making Reference to the Audits of Other Auditors

The financial statements of some of the investee companies included in the parent company only financial statements were not audited by us, the independent accountant, but by other accountants. Therefore, our opinion expressed herein and the amounts listed in the parent company only financial statements of the investee companies are based solely on the audit reports of other auditors. The investments in the investee companies accounted for using the equity method as of 31 December 2025 and 2024 amounted to NT\$1,144,951 thousand and NT\$1,114,163 thousand, respectively, accounting for 11% and 10% of the total assets, respectively. For the years ended 31 December 2025 and 2024, the shares of profit and loss of subsidiaries, affiliates and joint ventures recognized by the equity method amounted to NT\$93,996 thousand and NT\$70,874 thousand, respectively, accounting for 6% and 4% of the net income before tax, respectively. For the years ended 31 December 2025 and 2024, the shares of other comprehensive income of subsidiaries, affiliates and joint ventures recognized by the equity method amounted to NT\$(16,267) thousand and NT\$43,429 thousand, respectively, accounting for (106)% and 43% of the other comprehensive income, respectively.

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 requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of the 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 responsible for assessing the ability to continue as a going concern of the Company, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company 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 financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are 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 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 the parent company only 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:

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 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.

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 the Company.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only 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 Company 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 accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only 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 2025 parent company only financial statements 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.

Huang, Yu-Ting

Huang, Tzu-Ping

Ernst & Young, Taiwan
10 March 2026

Notes to Readers

The accompanying parent company only financial statements are intended only to present the parent company's statement of financial position, financial performance and its cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such the parent company only financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and the parent company only financial statements, the Chinese version shall prevail.

Taiwan Sakura Corporation
PARENT COMPANY ONLY BALANCE SHEETS
31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	As of			
		31 December 2025		31 December 2024	
		Amount	%	Amount	%
Current assets					
Cash and cash equivalents	4, 6(1)	\$1,518,490	14	\$1,701,704	17
Contract assets, current	4, 6(18),(19)	330,542	3	258,194	3
Notes receivable, net	4, 6(2),(19)	124,307	1	150,731	1
Accounts receivable, net	4, 6(2),(19), 7	1,126,215	11	1,013,732	10
Inventories	4, 6(3)	1,645,636	16	1,538,294	15
Prepayment	6(4)	132,900	1	132,641	1
Other current assets	4, 7	10,843	-	85,229	1
Total current assets		4,888,933	46	4,880,525	48
Non-current assets					
Financial assets at fair value through other comprehensive income, non-current	4, 6(5)	144,465	1	132,808	1
Investment accounted for using equity method	4, 6(6)	2,548,881	24	2,424,351	24
Property, plant and equipment	4, 6(7), 8	2,405,519	23	2,108,626	21
Right-of-use assets	4, 6(20)	251,316	2	244,860	2
Investment property, net	4, 6(8), 8	198,539	2	200,140	2
Intangible assets	4, 6(9)	25,340	-	30,332	-
Deferred income tax assets	4, 6(24)	21,908	-	28,045	-
Prepayments for equipment		67,684	1	25,175	-
Other non-current assets	4, 6(10)	97,225	1	178,346	2
Total non-current assets		5,760,877	54	5,372,683	52
Total assets		\$10,649,810	100	\$10,253,208	100

(The accompanying notes are an integral part of the parent company only financial statements.)

(continued)

Taiwan Sakura Corporation
PARENT COMPANY ONLY BALANCE SHEETS
31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	As of			
		31 December 2025		31 December 2024	
		Amount	%	Amount	%
Current liabilities					
Short-term loans	4, 6(11)	\$11,110	-	\$4,750	-
Contract liabilities, current	4, 6(18)	301,330	3	239,386	2
Notes payable		59	-	59	-
Accounts payable	7	1,533,620	14	1,564,013	15
Other payables	6(12),(14)	960,793	9	935,404	9
Current income tax liabilities	4	168,292	2	171,739	2
Leased liabilities, current	4, 6(20)	74,221	1	65,173	1
Long-term loans payable, current portion	4, 6(13)	8,000	-	8,000	-
Other current liabilities	4, 6(15)	45,555	-	53,107	1
Total current liabilities		3,102,980	29	3,041,631	30
Non-current liabilities					
Long-term loans	4, 6(13)	296,000	3	304,000	3
Deferred income tax liabilities	4, 6(24)	47,430	-	61,463	1
Leased liabilities, non-current	4, 6(20)	226,258	2	234,496	2
Net defined benefit liability, non-current	4, 6(14)	6	-	13,143	-
Other non-current liabilities	4, 6(15)	58,490	1	58,521	-
Total non-current liabilities		628,184	6	671,623	6
Total liabilities		3,731,164	35	3,713,254	36
Equity attributable to owners of parent	4, 6(16),(17)				
Capital					
Common stock		2,223,896	21	2,211,212	22
Additional paid-in capital		244,418	2	141,154	1
Retained earnings					
Legal reserve		1,177,986	11	1,047,021	10
Special reserve		115,799	1	115,799	1
Unappropriated earnings		3,141,030	30	2,930,069	29
Total retained earnings		4,434,815	42	4,092,889	40
Other components of equity					
Exchange differences on translation of foreign operations		(91,362)	(1)	(77,905)	(1)
Unrealised gains or losses from financial assets at fair value through other comprehensive income		214,155	2	193,852	2
Unearned employee compensation		(86,028)	(1)	-	-
Total other components of equity		36,765	-	115,947	1
Treasury stock		(21,248)	-	(21,248)	-
Total equity		6,918,646	65	6,539,954	64
Total liabilities and equity		\$10,649,810	100	\$10,253,208	100

(The accompanying notes are an integral part of the parent company only financial statements.)

Taiwan Sakura Corporation
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

	Notes	For the years ended 31 December			
		2025		2024	
		Amount	%	Amount	%
Operating revenues	4, 6(18), 7	\$9,342,507	100	\$8,721,123	100
Operating costs	6(3),(9),(14),(17),(20),(21), 7	(6,170,464)	(66)	(5,783,866)	(66)
Gross profit		3,172,043	34	2,937,257	34
Unrealized profit on sales		(2,370)	-	(2,032)	-
Realized profit on sales		2,032	-	1,459	-
Gross profit, net		3,171,705	34	2,936,684	34
Operating expenses	6(9),(14),(17),(19),(20),(21), 7				
Selling and marketing expenses		(1,222,209)	(13)	(1,180,328)	(14)
Management and administrative expenses		(336,757)	(4)	(316,062)	(4)
Research and development expenses		(104,069)	(1)	(91,432)	(1)
Expected credit losses		(2,829)	-	(2,633)	-
Total operating expenses		(1,665,864)	(18)	(1,590,455)	(19)
Operating income		1,505,841	16	1,346,229	15
Non-operating income and expenses	6(20),(22)				
Interest income		9,894	-	10,333	-
Other income		29,680	-	30,648	-
Other gains and losses		(4,415)	-	22,069	-
Finance costs		(10,083)	-	(6,413)	-
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	6(6)	149,335	2	203,763	3
Total non-operating income and expenses		174,411	2	260,400	3
Income from continuing operations before income tax		1,680,252	18	1,606,629	18
Income tax expense	4, 6(24)	(307,570)	(3)	(305,955)	(3)
Income from continuing operations, net of tax		1,372,682	15	1,300,674	15
Total other comprehensive income	6(6),(23)				
Item that may not be reclassified subsequently to profit or loss					
Remeasurements of defined benefit plans		10,643	-	11,218	-
Unrealised gains (losses) from investments in equity instruments at fair value through other comprehensive income		20,303	-	44,024	1
Income tax related to items that may not be reclassified subsequently to profit or loss		(2,129)	-	(2,244)	-
Items that may be reclassified subsequently to profit or loss					
Exchange differences on translation of foreign operations		(554)	-	17,171	-
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		(16,267)	-	43,429	-
Income tax related to items that may be reclassified subsequently to profit or loss		3,364	-	(12,120)	-
Total other comprehensive income, net of tax		15,360	-	101,478	1
Total comprehensive income		\$1,388,042	15	\$1,402,152	16
Earnings per share (NT\$)	6(25)				
Earnings per share-basic		\$6.27		\$5.94	
Earnings per share-diluted		\$6.25		\$5.92	

(The accompanying notes are an integral part of the parent company only financial statements.)

Taiwan Sakura Corporation
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Notes	Retained earnings				Other components of equity					Total Equity
		Common Stock	Additional Paid-in Capital	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of Foreign Operations	Unrealized Gains or Losses on Financial Assets Measured at Fair Value through Other Comprehensive Income	Unearned Employee Compensation	Treasury Stock	
Balance as of 1 January 2024		\$2,211,212	\$131,074	\$939,528	\$115,799	\$2,585,864	\$(126,385)	\$149,828	\$ -	\$(21,248)	\$5,985,672
Appropriation of earnings, 2023											
Legal reserve				107,493		(107,493)					-
Cash dividends						(857,950)					(857,950)
Donation from shareholders			1,106								1,106
Net income in 2024						1,300,674					1,300,674
Other comprehensive income, net of income tax in 2024						8,974	48,480	44,024			101,478
Total comprehensive income		-	-	-	-	1,309,648	48,480	44,024	-	-	1,402,152
Adjustment due to dividends subsidiaries received from parent company			8,974								8,974
Balance as of 31 December 2024	4,6(16)	\$2,211,212	\$141,154	\$1,047,021	\$115,799	\$2,930,069	\$(77,905)	\$193,852	\$ -	\$(21,248)	\$6,539,954
Balance as of 1 January 2025		\$2,211,212	\$141,154	\$1,047,021	\$115,799	\$2,930,069	\$(77,905)	\$193,852	\$ -	\$(21,248)	\$6,539,954
Appropriation of earnings, 2024	6(16)										
Legal reserve				130,965		(130,965)					-
Cash dividends						(1,039,270)					(1,039,270)
Donation from shareholders			1,156								1,156
Net income in 2025						1,372,682					1,372,682
Other comprehensive income (loss), net of income tax in 2025						8,514	(13,457)	20,303			15,360
Total comprehensive income (loss)		-	-	-	-	1,381,196	(13,457)	20,303	-	-	1,388,042
Adjustment due to dividends subsidiaries received from parent company			10,871								10,871
Share-based payment transaction	6(17)	12,684	91,237						(86,028)		17,893
Balance as of 31 December 2025	4,6(16)	\$2,223,896	\$244,418	\$1,177,986	\$115,799	\$3,141,030	\$(91,362)	\$214,155	\$(86,028)	\$(21,248)	\$6,918,646

(The accompanying notes are an integral part of the parent company only financial statements.)

Taiwan Sakura Corporation
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended 31 December	
	2025	2024
Cash flows from operating activities:		
Net income before tax	\$1,680,252	\$1,606,629
Adjustments:		
Adjustments to reconcile net income:		
Depreciation	156,298	129,709
Amortization	36,598	31,653
Expected credit losses	2,829	2,633
Net gain on financial assets or liabilities at fair value through profit	(382)	(215)
Interest expense	10,083	6,413
Interest income	(9,894)	(10,333)
Dividend income	(2,434)	(2,086)
Share-based payment	17,893	-
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	(149,335)	(203,763)
Loss on disposal and retirement of property, plant and equipment	6,391	351
Gain on disposal of investments	(116)	-
Reversal of impairment loss on non-financial assets	-	(11,127)
Realized loss on inter-affiliate accounts	338	573
Loss for market price decline inventories	-	5,620
Gain from lease modification	(73)	(66)
Changes in operating assets and liabilities:		
Increase in contract assets	(72,052)	(33,822)
Decrease (increase) in notes receivable	26,424	(11,365)
(Increase) decrease in accounts receivable	(114,317)	40,634
Increase in inventories	(107,342)	(342,236)
Increase in prepayment	(259)	(53,393)
Decrease in other current assets	72,819	1,673
Increase in other non-current assets	(10,782)	(12,721)
Increase in contract liabilities	61,944	45,702
Decrease in notes payable	-	(831)
(Decrease) increase in accounts payable	(30,393)	59,632
Increase in other payables	25,386	203,105
(Decrease) increase in other current liabilities	(7,552)	13,360
Decrease in net defined benefit liabilities	(1,298)	(1,156)
(Decrease) increase in other non-current liabilities	(31)	3,155
Cash generated from operations	<u>1,590,995</u>	<u>1,467,728</u>
Interest received	10,328	9,809
Dividend received	2,434	2,086
Income tax paid	<u>(317,917)</u>	<u>(376,340)</u>
Net cash provided by operating activities	<u>1,285,840</u>	<u>1,103,283</u>

(The accompanying notes are an integral part of the parent company only financial statements.)

(continued)

Taiwan Sakura Corporation
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended 31 December	
	2025	2024
Cash flows from investing activities:		
Acquisition of financial assets at fair value through profit or loss	(100,000)	(50,000)
Proceeds from disposal of financial assets at fair value through profit or loss	100,382	50,215
Acquisition of investments accounted for using equity method	(98,992)	-
Decrease (increase) in prepayment for investments (booked under other non-current assets)	72,226	(72,226)
Acquisition of property, plant and equipment	(382,951)	(242,225)
Increase in refundable deposits	(3,749)	(5,366)
Decrease in refundable deposits	2,101	1,625
Acquisition of intangible assets	(10,165)	(18,878)
Increase in prepayment for equipment	(45,540)	(23,341)
Dividends distributed by investment accounted for using equity method	125,198	92,155
Net cash used in investing activities	(341,490)	(268,041)
Cash flows from financing activities:		
Increase in short-term loans	389,534	219,415
Decrease in short-term loans	(383,174)	(215,267)
Proceeds from long-term loans	-	200,000
Repayment of long-term loans	(8,000)	(8,000)
Increase in guaranteed deposits received	-	63
Lease principal repayment	(81,762)	(63,051)
Cash dividends	(1,039,270)	(857,950)
Interest paid	(6,048)	(3,375)
Capital surplus due to donation from shareholders	1,156	1,106
Net cash used in financing activities	(1,127,564)	(727,059)
Net (decrease) increase in cash and cash equivalents	(183,214)	108,183
Cash and cash equivalents at beginning of period	1,701,704	1,593,521
Cash and cash equivalents at end of period	\$1,518,490	\$1,701,704

(The accompanying notes are an integral part of the parent company only financial statements.)

Independent Auditors' Report

To Taiwan Sakura Corporation:

Opinion

We have audited the accompanying consolidated balance sheets of Taiwan Sakura Corporation (the “Company”) and its subsidiaries as of 31 December 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the consolidated financial statements, including the summary of material accounting policies (together “ the consolidated financial statements”).

In our opinion, based on our audits and the reports of the other auditors (please refer to the Other Matter – Making Reference to the Audits of Other Auditors section of our report), the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of 31 December 2025 and 2024, and their consolidated financial performance and cash flows for the years ended 31 December 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became effective by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the 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 Company and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the reports of the other auditors, 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 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, and we do not provide a separate opinion on these matters.

Revenue recognition

The Company and its subsidiaries recognized operating revenue of NT\$10,274,605 thousand in 2025. The main products are gas cookers, water heaters and kitchen appliances. The main trading partners of the company are dealers and retailers. The transactions are frequent and of great volume, and the number of contract types is numerous. The judgement and decision on the performance obligation and the time of satisfaction are important to the consolidated financial statements. Therefore, we determined it as a key audit matter. Our audit procedures include, but are not limited to, understanding and testing of the effectiveness of the Company and the subsidiaries' internal control related to revenue recognition in the sales cycle; selecting samples to perform test of details of transactions and reviewing the revenue recognition requirements in the orders or contracts to meet the performance obligations; verifying the significant terms and conditions and checking the relevant supporting documents to confirm the accuracy of the timing to transfer commodity rights; examining the relevant supporting documents of the revenue transaction for a period of time before and after the balance sheet date to determine the revenue recognized at the appropriate timing. We also consider the appropriateness of the disclosure of operating revenue in Note 6 of the consolidated financial statements.

Other Matter – Making Reference to the Audits of Other Auditors

The financial statements of some of the investee companies included in the consolidated financial statements of the Company and its subsidiaries were not audited by us, the independent accountant, but by other accountants. Therefore, our opinion expressed herein and the amounts listed in the consolidated financial statements of the investee companies are based solely on the audit reports of other auditors. The investments in the investee companies accounted for using the equity method as of 31 December 2025 and 2024 were NT\$1,144,951 thousand and NT\$1,114,163 thousand, respectively, both accounting for 10% of the consolidated total assets. For the years ended 31 December 2025 and 2024, the profit and loss of subsidiaries, affiliates and joint ventures recognized by the equity method amounted to NT\$93,996 thousand and NT\$70,874 thousand, respectively, accounting for 6% and 4% of the consolidated net income before tax, respectively. For the years ended 31 December 2025 and 2024, shares of other comprehensive income of subsidiaries, affiliates and joint ventures recognized by the equity method amounted to NT\$(16,267) thousand and NT\$43,429 thousand, respectively, accounting for (122)% and 43% of the consolidated other comprehensive income, respectively.

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 requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China 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 ability to continue as a going concern of the Company and its subsidiaries, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company and its subsidiaries 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 financial reporting process of the Company and its subsidiaries.

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:

1. 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.

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 the Company and its subsidiaries.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company and its subsidiaries. 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 Company 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 accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its subsidiaries 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 2025 consolidated financial statements 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.

Other

We have audited and expressed an unqualified opinion including an Other Matter Paragraph on the parent company only financial statements of the Company as of and for the years ended 31 December 2025 and 2024.

Huang, Yu-Ting

Huang, Tzu-Ping

Ernst & Young, Taiwan

10 March 2026

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated statement of financial position, financial performance and its cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

Taiwan Sakura Corporation
CONSOLIDATED BALANCE SHEETS
31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	As of			
		31 December 2025		31 December 2024	
		Amount	%	Amount	%
Current assets					
Cash and cash equivalents	4, 6(1)	\$2,157,010	19	\$2,409,248	23
Financial assets at fair value through profit or loss, current	4, 6(2)	1,517	-	-	-
Financial assets measured at amortized cost, current	4, 6(3), 8	311,787	3	289,039	3
Contract assets, current	4, 6(20),(21)	356,184	3	277,380	3
Notes receivable, net	4, 6(4),(21)	148,527	2	173,436	2
Accounts receivable, net	4, 6(4),(21)	1,240,409	11	1,110,103	10
Inventories	4, 6(5)	1,768,965	16	1,645,937	15
Prepayment	6(6)	142,604	1	139,397	1
Other current assets	4, 7	12,447	-	9,879	-
Total current assets		6,139,450	55	6,054,419	57
Non-current assets					
Financial assets at fair value through other comprehensive income, non-current	4, 6(7)	242,965	2	222,662	2
Investment accounted for using equity method	4, 6(8)	1,144,951	10	1,114,163	10
Property, plant and equipment	4, 6(9), 8	2,631,363	23	2,308,656	22
Right-of-use assets	4, 6(22), 7	434,694	4	377,266	4
Investment property, net	4, 6(10), 8	198,539	2	200,140	2
Intangible assets	4, 6(11),(28)	254,883	2	150,498	2
Deferred income tax assets	4, 6(26)	23,139	-	29,626	-
Prepayments for equipment		67,684	1	25,175	-
Other non-current assets	4,6(12),(28)	74,841	1	146,785	1
Total non-current assets		5,073,059	45	4,574,971	43
Total assets		\$11,212,509	100	\$10,629,390	100

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

(continued)

Taiwan Sakura Corporation
CONSOLIDATED BALANCE SHEETS
31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	As of			
		31 December 2025		31 December 2024	
		Amount	%	Amount	%
Current liabilities					
Short-term loans	4, 6(13)	\$81,728	1	\$69,964	1
Contract liabilities, current	4, 6(20)	317,051	3	263,791	2
Notes payable		5,722	-	172	-
Accounts payable	7	1,654,655	15	1,654,250	15
Other payables	6(14),(16)	1,074,191	9	1,031,692	10
Current income tax liabilities	4	177,731	2	183,316	2
Leased liabilities, current	4, 6(22), 7	83,477	1	78,679	1
Long-term loans payable, current portion	4, 6(15)	8,714	-	8,000	-
Other current liabilities	4, 6(17)	49,287	-	56,186	-
Total current liabilities		3,452,556	31	3,346,050	31
Non-current liabilities					
Long-term loans	4, 6(15)	296,000	3	304,000	3
Deferred income tax liabilities	4, 6(26)	62,105	-	61,463	1
Leased liabilities, non-current	4, 6(22), 7	316,604	3	260,911	2
Net defined benefit liability, non-current	4, 6(16)	6	-	13,143	-
Other non-current liabilities	4, 6(17)	62,670	-	60,257	1
Total non-current liabilities		737,385	6	699,774	7
Total liabilities		4,189,941	37	4,045,824	38
Equity attributable to owners of parent	4, 6(18),(19)				
Capital					
Common stock		2,223,896	20	2,211,212	21
Additional paid-in capital		244,418	2	141,154	1
Retained earnings					
Legal reserve		1,177,986	11	1,047,021	10
Special reserve		115,799	1	115,799	1
Unappropriated earnings		3,141,030	28	2,930,069	28
Total retained earnings		4,434,815	40	4,092,889	39
Other components of equity					
Exchange differences on translation of foreign operations		(91,362)	(1)	(77,905)	(1)
Unrealised gains or losses from financial assets at fair value through other comprehensive income		214,155	2	193,852	2
Unearned employee compensation		(86,028)	(1)	-	-
Total other components of equity		36,765	-	115,947	1
Treasury stock		(21,248)	-	(21,248)	-
Equity attributable to shareholders of the parent		6,918,646	62	6,539,954	62
Non-controlling interests	6(18)	103,922	1	43,612	-
Total equity		7,022,568	63	6,583,566	62
Total liabilities and equity		\$11,212,509	100	\$10,629,390	100

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

Taiwan Sakura Corporation
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

	Notes	For the years ended 31 December			
		2025		2024	
		Amount	%	Amount	%
Operating revenues	4, 6(20), 7	\$10,274,605	100	\$9,600,869	100
Operating costs	6(5),(11),(16),(19),(22),(23), 7	(6,645,553)	(65)	(6,201,887)	(65)
Gross profit		3,629,052	35	3,398,982	35
Operating expenses	6(11),(16),(19),(21),(22),(23), 7				
Selling and marketing expenses		(1,573,042)	(15)	(1,485,556)	(15)
Management and administrative expenses		(375,547)	(4)	(354,882)	(4)
Research and development expenses		(104,069)	(1)	(91,432)	(1)
Expected credit losses		(2,924)	-	(3,509)	-
Total operating expenses		(2,055,582)	(20)	(1,935,379)	(20)
Operating income		1,573,470	15	1,463,603	15
Non-operating income and expenses	6(22),(24)				
Interest income		27,054	-	31,132	-
Other income		35,922	-	32,891	-
Other gains and losses		(8,939)	-	37,215	1
Finance costs		(13,979)	-	(8,965)	-
Share of profit of associates and joint ventures accounted for using equity method	6(8)	93,996	1	70,874	1
Total non-operating income and expenses		134,054	1	163,147	2
Income from continuing operations before income tax		1,707,524	16	1,626,750	17
Income tax expense	4, 6(26)	(333,654)	(3)	(334,630)	(4)
Income from continuing operations, net of tax		1,373,870	13	1,292,120	13
Total other comprehensive income	6(25)				
Items that may not be reclassified subsequently to profit or loss					
Remeasurements of defined benefit plans		10,643	-	11,218	-
Unrealised gains (losses) from investments in equity instruments at fair value through other comprehensive income		20,303	-	44,024	1
Income tax related to items that may not be reclassified subsequently to profit or loss		(2,129)	-	(2,244)	-
Items that may be reclassified subsequently to profit or loss					
Exchange differences on translation of foreign operations		(2,570)	-	17,171	-
Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	6(8)	(16,267)	-	43,429	1
Income tax related to items that may be reclassified subsequently to profit or loss	6(26)	3,364	-	(12,120)	-
Total other comprehensive income, net of tax		13,344	-	101,478	2
Total comprehensive income		\$1,387,214	13	\$1,393,598	15
Net income attributable to:					
Shareholders of the parent		\$1,372,682		\$1,300,674	
Non-controlling interests		1,188		(8,554)	
		\$1,373,870		\$1,292,120	
Comprehensive income attributable to:					
Shareholders of the parent		\$1,388,042		\$1,402,152	
Non-controlling interests		(828)		(8,554)	
		\$1,387,214		\$1,393,598	
Earnings per share (NT\$)	6(27)				
Earnings per share-basic		\$6.27		\$5.94	
Earnings per share-diluted		\$6.25		\$5.92	

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

Taiwan Sakura Corporation
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	Notes	Retained earnings					Other components of equity						Total Equity
		Common Stock	Additional Paid-in Capital	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of Foreign Operations	Unrealized Gains or Losses on Financial Assets Measured at Fair Value through Other Comprehensive Income	Unearned Employee Compensation	Treasury Stock	Equity attributable to shareholders of the parent	Non-Controlling Interests	
Balance as of 1 January 2024		\$2,211,212	\$131,074	\$939,528	\$115,799	\$2,585,864	\$(126,385)	\$149,828	\$ -	\$(21,248)	\$5,985,672	\$52,166	\$6,037,838
Appropriation of earnings, 2023													
Legal reserve				107,493		(107,493)					-		-
Cash dividends						(857,950)					(857,950)		(857,950)
Donation from shareholders			1,106								1,106		1,106
Net income (loss) in 2024						1,300,674					1,300,674	(8,554)	1,292,120
Other comprehensive income, net of income tax in 2024						8,974	48,480	44,024			101,478		101,478
Total comprehensive income (loss)		-	-	-	-	1,309,648	48,480	44,024	-	-	1,402,152	(8,554)	1,393,598
Adjustment due to dividends subsidiaries received from parent company			8,974								8,974		8,974
Balance as of 31 December 2024	4, 6(18)	<u>\$2,211,212</u>	<u>\$141,154</u>	<u>\$1,047,021</u>	<u>\$115,799</u>	<u>\$2,930,069</u>	<u>\$(77,905)</u>	<u>\$193,852</u>	<u>\$ -</u>	<u>\$(21,248)</u>	<u>\$6,539,954</u>	<u>\$43,612</u>	<u>\$6,583,566</u>
Balance as of 1 January 2025		\$2,211,212	\$141,154	\$1,047,021	\$115,799	\$2,930,069	\$(77,905)	\$193,852	\$ -	\$(21,248)	\$6,539,954	\$43,612	\$6,583,566
Appropriation of earnings, 2024	6(18)												
Legal reserve				130,965		(130,965)					-		-
Cash dividends						(1,039,270)					(1,039,270)		(1,039,270)
Received through merger												61,138	61,138
Donation from shareholders			1,156								1,156		1,156
Net income in 2025						1,372,682					1,372,682	1,188	1,373,870
Other comprehensive income (loss), net of income tax in 2025						8,514	(13,457)	20,303			15,360	(2,016)	13,344
Total comprehensive income (loss)		-	-	-	-	1,381,196	(13,457)	20,303	-	-	1,388,042	(828)	1,387,214
Adjustment due to dividends subsidiaries received from parent company			10,871								10,871		10,871
Share-based payment transaction	6(19)	12,684	91,237						(86,028)		17,893		17,893
Balance as of 31 December 2025	4, 6(18)	<u>\$2,223,896</u>	<u>\$244,418</u>	<u>\$1,177,986</u>	<u>\$115,799</u>	<u>\$3,141,030</u>	<u>\$(91,362)</u>	<u>\$214,155</u>	<u>\$(86,028)</u>	<u>\$(21,248)</u>	<u>\$6,918,646</u>	<u>\$103,922</u>	<u>\$7,022,568</u>

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

Taiwan Sakura Corporation
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended 31 December	
	2025	2024
Cash flows from operating activities:		
Net income before tax	\$1,707,524	\$1,626,750
Adjustments:		
Adjustments to reconcile net income:		
Depreciation	207,343	173,592
Amortization	46,138	39,983
Expected credit losses	2,924	3,509
Net gain on financial assets or liabilities at fair value through profit	(447)	(215)
Interest expense	13,979	8,965
Interest income	(27,054)	(31,132)
Dividend income	(3,271)	(2,665)
Share-based payment	17,893	-
Share of profit of associates and joint ventures accounted for using equity method	(93,996)	(70,874)
Loss on disposal and retirement of property, plant and equipment	6,391	3,760
Gain on disposal of investments	(116)	-
Impairment loss on non-financial assets	-	9,063
Reversal of impairment loss on non-financial assets	-	(11,127)
Loss for market price decline inventories	506	6,169
Gain from lease modification	(1,487)	(66)
Changes in operating assets and liabilities:		
Increase in contract assets	(78,508)	(52,520)
Decrease (Increase) in notes receivable	31,719	(28,251)
Increase in accounts receivable	(105,967)	(15,507)
Increase in inventories	(105,183)	(354,220)
Increase in prepayment	(477)	(49,562)
Increase in other current assets	(4,169)	(1,637)
Increase in other non-current assets	(21,685)	(19,189)
Increase in contract liabilities	53,039	45,082
Decrease in notes payable	(1,761)	(835)
(Decrease) Increase in accounts payable	(23,912)	73,026
Increase in other payables	34,861	212,409
(Decrease) Increase in other current liabilities	(7,410)	13,787
Decrease in net defined benefit liabilities	(1,298)	(1,156)
Increase in other non-current liabilities	11	3,539
Cash generated from operations	<u>1,645,587</u>	<u>1,580,678</u>
Interest received	28,308	30,783
Dividend received	3,271	2,665
Income tax paid	<u>(347,521)</u>	<u>(422,942)</u>
Net cash provided by operating activities	<u>1,329,645</u>	<u>1,191,184</u>

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

(continued)

Taiwan Sakura Corporation
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the years ended 31 December 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	For the years ended 31 December	
	2025	2024
Cash flows from investing activities:		
Acquisition of financial assets measured at amortized cost	(535,396)	(437,286)
Proceeds from disposal of financial assets measured at amortized cost	514,663	200,795
Acquisition of financial assets at fair value through profit or loss	(103,000)	(50,000)
Proceeds from disposal of financial assets at fair value through profit or loss	102,929	50,215
Increase in prepayment for investments (booked under other non-current assets)	-	(72,226)
Net cash flow from acquisition of subsidiaries	(5,383)	-
Acquisition of property, plant and equipment	(384,480)	(244,749)
Increase in refundable deposits	(3,951)	(6,121)
Decrease in refundable deposits	4,300	2,657
Acquisition of intangible assets	(10,166)	(19,993)
Increase in prepayment for equipment	(45,540)	(23,341)
Dividends distributed by investment accounted for using equity method	50,210	89,447
Net cash used in investing activities	<u>(415,814)</u>	<u>(510,602)</u>
Cash flows from financing activities:		
Increase in short-term loans	613,162	366,549
Decrease in short-term loans	(618,461)	(351,171)
Proceeds from long-term loans	1,000	200,000
Repayment of long-term loans	(23,562)	(8,000)
Increase in guaranteed deposits received	-	63
Decrease in guaranteed deposits received	(302)	-
Lease principal repayment	(99,439)	(81,181)
Cash dividends	(1,028,399)	(848,976)
Interest paid	(7,955)	(5,103)
Capital surplus due to donation from shareholders	1,156	1,106
Net cash used in financing activities	<u>(1,162,800)</u>	<u>(726,713)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(3,269)</u>	<u>6,409</u>
Net decrease in cash and cash equivalents	<u>(252,238)</u>	<u>(39,722)</u>
Cash and cash equivalents at beginning of period	<u>2,409,248</u>	<u>2,448,970</u>
Cash and cash equivalents at end of period	<u><u>\$2,157,010</u></u>	<u><u>\$2,409,248</u></u>

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

Taiwan Sakura Corporation
2025 Earnings Distribution Table

Unit: NT\$

Item	Amount
Beginning unappropriated earnings	\$1,759,834,690
Remeasurements of defined benefit plans for 2025 (after tax)	8,513,929
Net income after tax for 2025	1,372,682,057
Less: legal reserve (10%)	(138,119,599)
Distributable earnings for the period	3,002,911,077
Distribution items:	
Less: shareholders' dividends – cash dividends (NT\$5 per share)	(1,111,947,920)
Ending unappropriated earnings	\$1,890,963,157
Note: Earnings distribution shall be made with priority from 2025 earnings.	

Chairman:
Yung-Chieh Chang

President:
Hui-Hsun Lee

Chief Accounting Officer:
Hsiu-Chi Chan

**Taiwan Sakura Corporation
Articles of Incorporation**

Amended and approved by the shareholders' meeting on June 19, 2025

Chapter I General Provisions

Article 1: The Company is organized under the Company Act as a Company limited by shares and shall be named TAIWAN SAKURA CORPORATION (hereinafter "the Company").

Article 2: The scope of business of the Company is as follows:

1. CR01010 Gas Apparatus and Parts Manufacturing
2. E603130 Gas Water Heater Contractors
3. E502010 Fuel Catheter Installation Engineering
4. F105050 Wholesale of Furniture, Bedding Kitchen Utensils and Fixtures
5. F205040 Retail Sale of Furniture, Bedding Kitchen Utensils and Fixtures
6. E801070 Kitchenware and Sanitary Fixtures Installation Engineering
7. F401010 International Trade
8. F113020 Wholesale of Electrical Appliances
9. F213010 Retail Sale of Electrical Appliances
10. E601020 Electric Appliance Installation
11. F106040 Wholesale of Plumbing Materials
12. F206040 Retail Sale of Plumbing Materials
13. F111090 Wholesale of Building Materials
14. F211010 Retail Sale of Building Materials
15. F106020 Wholesale of Daily Commodities
16. F206020 Retail Sale of Daily Commodities
17. F106010 Wholesale of Hardware
18. F206010 Retail Sale of Hardware
19. CP01010 Hand Tools Manufacturing
20. CN01010 Furniture and Decorations Manufacturing
21. F213990 Retail Sale of Other Machinery and Tools
22. F113990 Wholesale of Other Machinery and Tools
23. E604010 Machinery Installation
24. CD01050 Bicycles and Parts Manufacturing
25. F114040 Wholesale of Bicycle and Component Parts Thereof
26. F214040 Retail Sale of Bicycle and Component Parts Thereof
27. C901010 Ceramic and Ceramic Products Manufacturing
28. C901020 Glass and Glass Products Manufacturing
29. CA01100 Aluminium Rolling, Drawing and Extruding
30. CA01130 Copper Rolling, Drawing and Extruding
31. CA01050 Steel Secondary processing
32. CA01090 Aluminum Casting
33. CA04010 Surface Treatments
34. CA02060 Metal Containers Manufacturing
35. CA02990 Other Metal Products Manufacturing
36. CH01010 Sporting Goods Manufacturing
37. F109070 Wholesale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
38. F209060 Retail Sale of Culture, Education, Musical Instruments and Educational Entertainment Supplies
39. CC01030 Electrical Appliances and Audiovisual Electronic Products Manufacturing

- 40. E801030 Indoor Light-gauge Steel Frame Engineering
- 41. E605010 Computer Equipment Installation
- 42. F301020 Supermarkets
- 43. F399040 Retail Sale No Storefront
- 44. F399990 Retail sale of Other Integrated
- 45. J303010 Magazine(Periodical) Publishing
- 46. CC01101 Restrained Telecom Radio Frequency Equipment and Materials Manufacturing
- 47. F401021 Restrained Telecom Radio Frequency Equipment and Materials Import
- 48. All business items that are not prohibited or restricted by law, except those that are subject to special approval

Article 3 The Company is headquartered in Taichung City, Taiwan and when necessary may establish branches or subsidiaries at home or abroad.

Article 3-1 The Company may, in accordance with its business requirements, engage in re-investments and is not subject to the restriction as prescribed by Article 13 of the Company Act.

Article 4 Public announcements of the Company shall be made in accordance with Article 28 of the Company Act.

Chapter II Shares

Article 5 The total authorized capital of the Company shall be NT\$4,400,000,000, divided into 440,000,000 shares, with a par value of NT\$10 per share. Any unissued shares shall be issued in installments by resolution of the Board of Directors as required by the Company's business operations. Of the total authorized capital referred to in the preceding paragraph, NT\$500,000,000, representing 50,000,000 shares, is reserved for issuance upon the exercise of stock warrants, preferred shares with warrants, or corporate bonds with warrants, and may be issued in installments as authorized by the Board of Directors.

Article 5-1 The recipients of employee stock warrants, subscription to new shares by employees, restricted shares for employees, and treasury shares transferred to employees may include employees of the Company's parent or subsidiary companies who meet certain conditions. Such conditions shall be prescribed by the Board of Directors.

Article 6 Share certificates of the Company shall be in registered form and shall be issued after being signed or sealed by a director representing the Company and duly certified by the competent authority or its designated issuance registration institution in accordance with applicable laws and regulations.

Article 6-1 The Company may issue shares without printing share certificates; however, such shares shall be registered with a centralized securities depository institution.

Article 7 The transfer of shares shall be suspended within 60 days prior to the date of the annual shareholders' meeting, 30 days prior to the date of an extraordinary shareholders' meeting, or within 5 days prior to the record date fixed by the Company for distribution of dividends, bonuses, or other benefits.

Article 7-1 Shareholders shall file their specimen seals with the Company for recordation, and the same shall apply in the case of any change. When exercising any rights with respect to the Company, shareholders shall use the specimen seal filed with the Company. All matters concerning share transfer, creation of pledge, reporting of loss, inheritance, gift, reporting of loss of seal, change of seal, or change of address by shareholders shall,

unless otherwise provided by applicable laws and regulations or securities regulations, be handled in accordance with the Regulations Governing the Administration of Shareholder Services of Public Companies.

Chapter III Shareholders' Meetings

Article 8 Shareholders' meetings shall be classified into annual shareholders' meetings and extraordinary shareholders' meetings. The annual shareholders' meeting shall be convened at least once each year within six months after the close of each fiscal year, and notice thereof shall be given to each shareholder at least 30 days in advance. An extraordinary shareholders' meeting shall be convened when necessary in accordance with applicable laws and regulations, and notice thereof shall be given to each shareholder at least 15 days in advance.

The notice referred to in the preceding paragraph shall specify the date, venue, and reasons for convening the meeting. Unless otherwise provided by the Company Act, shareholders' meetings shall be convened by the Board of Directors.

Article 8-1 A shareholders' meeting may be held by means of video conference or other methods as announced by the central competent authority.

Where a shareholders' meeting is held via video conference, shareholders participating through such means shall be deemed to have attended the meeting in person.

The provisions of the preceding two paragraphs shall be subject to any regulations otherwise prescribed by the securities regulatory authority, in which case such regulations shall prevail.

Article 9 If a shareholder is unable to attend a shareholders' meeting for any reason, the shareholder may appoint a proxy by issuing a proxy form printed by the Company, specifying the scope of authorization, and signing or affixing a seal thereto. The rules governing proxy attendance shall, in addition to Article 177 of the Company Act, comply with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies issued by the competent authority.

Article 10 Unless otherwise specified by law, each shareholder is entitled to one vote for each share held.

Article 11 Unless otherwise provided by the Company Act, resolutions of a shareholders' meeting shall be adopted by a majority vote of the shareholders present who represent a majority of the total number of issued shares. In accordance with the regulations of the competent authority, shareholders of the Company may also exercise their voting rights electronically. Shareholders who exercise their voting rights electronically shall be deemed to have attended the meeting in person, and related matters shall be handled in accordance with applicable laws and regulations.

Article 12 Unless otherwise provided by the Company Act, shareholders' meetings shall be convened by the Board of Directors and chaired by the Chairman of the Board. If the Chairman is on leave or otherwise unable to perform the duties of the position, the Chairman shall designate a director to act on behalf of the Chairman; where no such designation is made, the directors shall elect one among themselves to act on behalf of the Chairman.

Where a shareholders' meeting is convened by a party other than the Board of Directors, the chair shall be determined in accordance with Article 182-1 of the Company Act.

Chapter IV Directors and Functional Committees

Article 13 The Company shall have seven to eleven directors, each serving a term of three years, and eligible for re-election. The Board of Directors shall, by a resolution adopted by two-thirds or more of the directors present and a majority of the directors present, elect one director as the Chairman of the Board, and may elect one director as the Vice Chairman of the Board in the same manner. The Chairman shall represent the Company and preside over all business operations.

Among the aforementioned number of directors, the number of independent directors shall be no fewer than three and shall not be less than one-third of the total number of directors. The consecutive terms of all independent directors shall not exceed three terms. The election of directors shall adopt the candidate nomination system, whereby shareholders shall elect directors from the list of director candidates. Independent directors and non-independent directors shall be elected concurrently, with the number of seats calculated separately. The professional qualifications, shareholding, restrictions on concurrent positions, nomination and election procedures, and other matters to be complied with by independent directors shall be governed by the relevant regulations of the securities regulatory authority.

Article 13-1 The aggregate shareholding of all directors in the Company shall be determined in accordance with the standards set forth in the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies promulgated by the competent authority.

Article 13-2 The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all independent directors and shall exercise the powers of supervisors as provided under the Company Act, the Securities and Exchange Act, and other applicable laws and regulations.

Matters concerning the number of members, term of office, powers, rules of procedure, and resources to be provided by the Company when the Audit Committee exercises its powers shall be governed by the Audit Committee Charter.

Article 13-3 The Company may establish various functional committees, and their organizational charters shall be adopted by the Board of Directors in accordance with relevant laws and regulations.

Article 14 The directors shall constitute the Board of Directors. Unless otherwise provided by the Company Act, resolutions of the Board of Directors shall be adopted by a majority vote of the directors present at a meeting attended by a majority of the directors.

Where a Board meeting is held via video conference, directors participating through such means shall be deemed to have attended the meeting in person.

A notice of a Board meeting shall be given to each director at least seven days prior to the meeting. In the case of emergency, a Board meeting may be convened at any time.

The notice referred to in the preceding paragraph shall state the reasons for convening the meeting and may be given in writing, by electronic mail (E-mail), or by facsimile.

Article 15 Where a Board meeting is convened by the Chairman, the Chairman shall act as the chair of the meeting. If the Chairman is on leave or otherwise unable to perform the duties of the position, the matter shall be handled in accordance with Article 208 of the Company Act.

Article 16 A director may authorize another director in writing to attend a Board meeting on behalf of the director, provided that a proxy shall be issued for each meeting, specifying the

scope of authorization, and that each director may accept the appointment of only one other director.

Article 17 The remuneration of directors is authorized to be determined by the Board of Directors based on the prevailing standards in the same industry. The remuneration of the Chairman shall be 1.5 times that of the President; the remuneration of the Vice Chairman shall be equivalent to that of the President; and the remuneration of other directors may be equivalent to that of managerial-level executives. Such remuneration shall be paid regardless of whether the Company operates at a profit or incurs a loss.

The Company may procure liability insurance for all directors, and the details of such insurance shall be fully authorized to the Board of Directors.

Chapter V Managers

Article 18 The Company may, by resolution of the Board of Directors, appoint a President and several managerial officers. Their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act, subject to a resolution adopted by a majority of the directors present at a meeting attended by a majority of the directors.

Chapter VI Accounting

Article 19 The Company's fiscal year shall commence on January 1 and end on December 31 of each year. Upon the close of each fiscal year, final accounts shall be prepared. The Board of Directors shall prepare the following reports and submit them to the annual shareholders' meeting for ratification: (1) Business Report; (2) Financial Statements; (3) Proposal for distribution of earnings or appropriation of losses.

Article 20 Where the Company has profits for the year (defined as pre-tax profit before deduction of employee remuneration and directors' remuneration), it shall allocate 2% to 8% as employee remuneration and no more than 5% as directors' remuneration. Where the Company has accumulated losses, an amount shall first be reserved for offsetting such losses.

The employee remuneration referred to in the preceding paragraph shall include remuneration for non-managerial employees, and the portion allocated to non-managerial employees shall account for 30% to 80% of the total employee remuneration.

The recipients of employee remuneration may include employees of the Company's parent or subsidiary companies who meet certain conditions, and such conditions shall be prescribed by the Board of Directors.

Employee remuneration may be distributed in the form of shares or cash, while directors' remuneration shall be distributed in cash only. The distribution of employee remuneration and directors' remuneration shall be approved by a special resolution of the Board of Directors and reported to the shareholders' meeting.

Article 20-1 If the Company has earnings at the time of final accounts, it shall first pay all taxes and offset accumulated losses, then allocate 10% as legal reserve (unless the legal reserve has reached the total capital), and make or reverse special reserves in accordance with applicable laws and regulations. The remaining balance, together with the accumulated unappropriated earnings from the previous year, shall be treated as distributable earnings. Where distribution is made in the form of issuance of new shares, a proposal shall be submitted to the shareholders' meeting for resolution to distribute shareholders' dividends.

Where dividends and bonuses, legal reserve, and capital reserve distributable in accordance with law are to be distributed wholly or partially in cash, the Board of Directors is authorized to approve such distribution by a resolution adopted by two-thirds or more of the directors present at a meeting attended by a majority of the directors present, and such distribution shall be reported to the shareholders' meeting.

Article 20-2 Given the diversity of the Company's product portfolio, it is difficult to clearly define its growth stage. The Company is expected to continue undertaking significant investments and financial improvement plans in the coming years. Provided that the Company is able to obtain sufficient external funding to support its major capital expenditures for the year, it shall appropriate no less than 10% of distributable earnings each year as shareholders' dividends, of which no less than 30% shall be distributed in cash.

Chapter VII Supplementary Provisions

Article 21 The Company may provide external guarantees to entities within the same industry.

Article 22 Any matters not provided for in these Articles of Incorporation shall be governed by the Company Act and other applicable laws and regulations.

Article 23 These Articles of Incorporation were established on September 5, 1988.

The 1st amendment was made on October 11, 1988.

The 2nd amendment was made on December 16, 1988.

The 3rd amendment was made on April 20, 1990.

The 4th amendment was made on May 19, 1990.

The 5th amendment was made on May 18, 1991.

The 6th amendment was made on May 30, 1992.

The 7th amendment was made on April 15, 1993.

The 8th amendment was made on April 20, 1994.

The 9th amendment was made on May 24, 1995.

The 10th amendment was made on May 11, 1996.

The 11th amendment was made on May 5, 1997.

The 12th amendment was made on June 2, 1998.

The 13th amendment was made on June 21, 2000.

The 14th amendment was made on June 4, 2002.

The 15th amendment was made on April 27, 2005.

The 16th amendment was made on June 9, 2010.

The 17th amendment was made on June 4, 2013.

The 18th amendment was made on June 15, 2015.

The 19th amendment was made on June 13, 2016.

The 20th amendment was made on June 24, 2019.

The 21st amendment was made on June 23, 2020.

The 22nd amendment was made on June 17, 2022.

The 23rd amendment was made on June 19, 2025.

Taiwan Sakura Corporation Rules of Procedure for Shareholders' Meetings

Amended and approved by the shareholders' meeting on June 19, 2024

- I. Shareholders' meetings of the Company shall be conducted in accordance with these Rules. Any matters not provided for herein shall be governed by the Company Act and the Articles of Incorporation of the Company.
- II. Attendance by shareholders (or proxies) shall be recorded by submitting an attendance card in lieu of signing in, and the number of shares represented shall include shares for which voting rights are exercised in writing or by electronic means.

Article 2-1 Attendance at a shareholders' meeting shall be calculated based on the number of shares held. The number of shares represented by shareholders attending the meeting shall be calculated based on the attendance register, submitted attendance cards, and check-ins on the video conference platform, together with shares for which voting rights are exercised in writing or by electronic means.

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

Each shareholder may issue only one proxy and appoint only one proxy, which 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 first received shall prevail, unless a prior proxy is expressly revoked.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the shareholders' meeting in person or exercise voting rights in writing or by electronic means, a written notice of proxy revocation shall be submitted to the Company at least two days prior to the meeting. If the revocation is not made within the prescribed time limit, the voting rights exercised by the proxy shall prevail.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the shareholders' meeting via video conference, a written notice of proxy revocation shall be submitted to the Company at least two days prior to the meeting. If the revocation is not made within the prescribed time limit, the voting rights exercised by the proxy shall prevail.

Article 2-2 The venue of a shareholders' meeting shall be the location of the Company or a place convenient for shareholders to attend and suitable for holding the meeting. The meeting shall not commence earlier than 9:00 a.m. nor later than 3:00 p.m.

Where the Company convenes a shareholders' meeting via video conference, the restriction on the meeting venue set forth in the preceding paragraph shall not apply.

Article 2-3 Where the Company convenes a shareholders' meeting via video conference, the notice of the meeting shall specify the following:

- (I) Methods for shareholders to participate in the video conference and exercise their rights.
- (II) Handling procedures in the event of disruption to the video conference platform or participation via video conference due to natural disasters, incidents, or other force majeure events, including at least the following:
 - (1) The time for postponement or continuation of the meeting if such disruption cannot be resolved, and the date of the postponed or continued meeting.

- (2) Shareholders who have not registered to participate in the original shareholders' meeting via video conference shall not attend the postponed or continued meeting.
- (3) Where a hybrid shareholders' meeting is convened and the video conference cannot be continued, if the number of shares represented by shareholders present at the meeting (after deducting shares represented by shareholders attending via video conference) meets the statutory quorum, the meeting shall continue. Shareholders attending via video conference shall be deemed to have abstained from voting on all proposals at that meeting.
- (4) Handling procedures where all proposals have been resolved and no extempore motions are to be raised.

(III) Where a video conference shareholders' meeting is convened, appropriate alternative measures shall be provided for shareholders who have difficulty participating via video conference. Except as otherwise provided in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide necessary connection equipment and assistance for shareholders, and specify the period during which shareholders may apply to the Company and other related matters requiring attention.

III. The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If, after two postponements, the quorum is still not met but shareholders representing at least one-third of the total issued shares are present, a tentative resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act. Notice of such tentative resolution shall be given to all shareholders, and another shareholders' meeting shall be convened within one month. Where a shareholders' meeting is held via video conference, shareholders who wish to attend via video conference shall re-register in accordance with the relevant procedures.

If, before the conclusion of the meeting, the number of shares represented by shareholders present reaches a majority of the total issued shares, the chair may resubmit the tentative resolution to the shareholders' meeting for voting in accordance with Article 174 of the Company Act.

IV. Unless otherwise provided by applicable laws and regulations, shareholders' meetings of the Company shall be convened by the Board of Directors.

Where the Company convenes a shareholders' meeting via video conference, such meeting shall be approved by a resolution of the Board of Directors adopted by two-thirds or more of the directors present at a meeting attended by a majority of the directors present.

Any change in the method of convening a shareholders' meeting shall be resolved by the Board of Directors and shall be made no later than the time of dispatch of the notice of the shareholders' meeting.

The Company shall, at least 30 days prior to an annual shareholders' meeting or 15 days prior to an extraordinary shareholders' meeting, prepare electronic files of the meeting notice, proxy forms, and explanatory materials for proposals for ratification, matters for discussion, and election or dismissal of directors, and upload them to the Market Observation Post System. The Company shall also, at least 21 days prior to an annual general shareholders' meeting or 15 days

prior to an extraordinary shareholders' meeting, prepare electronic files of the shareholders' meeting handbook and supplementary meeting materials and upload them to the Market Observation Post System.

At least 15 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 at the professional shareholder services agent appointed by the Company.

The shareholders' meeting handbook and supplementary meeting materials referred to in the preceding paragraph shall be made available to shareholders by the Company on the date of the shareholders' meeting in the following manner:

- ① Where a physical shareholders' meeting is convened, they shall be distributed at the meeting venue.
- ② Where a hybrid shareholders' meeting is convened, they shall be distributed at the meeting venue and provided in electronic form via the video conference platform.
- ③ Where a virtual shareholders' meeting is convened, they shall be provided in electronic form via the video conference platform.

Notices and public announcements shall specify the reasons for convening the meeting. With the consent of the recipient, such notices may be made by electronic means.

Matters relating to the election or dismissal of directors, amendment of the Articles of Incorporation, capital reduction, application for suspension of public offering, approval of directors' engagement in competing businesses, capitalization of earnings, capitalization of capital reserve, dissolution, merger, demerger, or any matters specified in Article 185, Paragraph 1 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Issuers shall be set out in the reasons for convening the meeting, together with a description of the principal content thereof, and shall not be proposed by way of extempore motions.

Where the reasons for convening the shareholders' meeting have specified a general re-election of directors and indicated the date of assumption of office, the date of assumption of office shall not be changed at the same meeting by way of extempore motions or otherwise after the re-election has been completed.

A shareholder holding one percent or more of the total number of issued shares may submit a proposal in writing to the Company for discussion at the annual shareholders' meeting, provided that only one proposal may be submitted. Any proposal in excess of one shall not be included in the agenda. Where any proposal submitted by a shareholder falls under any of the circumstances set forth in Article 172-1, Paragraph 4 of the Company Act, the Board of Directors may exclude such proposal from the agenda.

Each 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 shareholders' meeting in person or appoint a proxy to attend and participate in the discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. With respect to shareholder proposals not included in the agenda, the Board of Directors shall explain the reasons for exclusion at the shareholders' meeting.

Where a shareholders' meeting is convened by the Board of Directors, the agenda shall be determined by the Board of Directors, and the meeting shall proceed in accordance with the scheduled agenda. The agenda shall not be altered without a resolution of the shareholders' meeting.

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

Before the scheduled agenda (including extempore motions) has been completed, the chair shall not adjourn the meeting without a resolution.

After adjournment, shareholders shall not elect another chair to continue the meeting at the original or another venue; provided, however, that where the chair has adjourned the meeting in violation of these Rules, a new chair may be elected by a majority vote of the voting rights represented by shareholders present to continue the meeting.

Article 4-1 Where a shareholders' meeting is convened by the Board of Directors, the Chairman of the Board shall act as the chair of the meeting. If the Chairman is on leave or otherwise unable to perform the duties of the position for any reason, the Vice Chairman shall act on behalf of the Chairman. If the Vice Chairman is also on leave or otherwise unable to perform the duties of the position, the Chairman shall designate a director to act as chair. Where no such designation is made, the directors shall elect one among themselves to act as chair.

Where the chair referred to in the preceding paragraph is a director acting on behalf of the Chairman, such director shall have served for at least six months and be familiar with the Company's financial and business operations. The same shall apply where the chair is a representative of a corporate director.

For shareholders' meetings convened by the Board of Directors, the Chairman should preside over the meeting in person, and a majority of the directors, together with at least one representative from each functional committee, should attend. Attendance shall be recorded in the minutes of the shareholders' meeting.

Where a shareholders' meeting is convened by a person having the convening authority other than the Board of Directors, such person shall act as the chair of the meeting.

Article 4-2 The Company may designate its retained attorneys, certified public accountants, or relevant personnel to attend the shareholders' meeting as nonvoting participants. Personnel handling the affairs of the shareholders' meeting shall wear identification badges or armbands.

Article 4-3 The Company shall, from the time it accepts shareholder registration, make uninterrupted audio and video recordings of the entire process of shareholder registration, meeting proceedings, and vote counting, and shall retain such recordings for at least one year. However, where a shareholder initiates litigation pursuant to Article 189 of the Company Act, such recordings shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is held via video conference, the Company shall record and retain data relating to shareholder registration, sign-in, attendance, questions, voting, and vote counting results, and shall make uninterrupted audio and video recordings of the entire meeting.

The data and recordings referred to in the preceding paragraph shall be properly retained by the Company for the duration of its existence, and copies of such recordings shall be provided to the party entrusted with handling the video conference affairs for retention.

V. Before speaking, a shareholder present shall complete a speaker's slip specifying the key points of the speech, shareholder account number (or attendance certificate number), and account name. The order of speaking shall be determined by the chair.

A shareholder who submits a speaker's slip but does not speak shall be deemed not to have spoken. Where the content of the speech differs from that stated in the speaker's slip, the actual

speech shall prevail.

When a shareholder present is speaking, no other shareholder may speak or otherwise interrupt unless permitted by both the chair and the speaking shareholder. Any violation shall be stopped by the chair.

VI. Each shareholder's speech shall not exceed five minutes.

Where a shareholder's speech violates the rules or exceeds the scope of the agenda, the chair may stop the speech.

VII. For each proposal, a shareholder may speak no more than twice, unless otherwise approved by the chair.

Article 7-1 Where a juristic person is entrusted to attend a shareholders' meeting, it may designate only one representative to attend.

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

Article 7-2 After a shareholder has spoken, the chair may respond in person or designate relevant personnel to respond.

Where a shareholders' meeting is held via video conference, shareholders participating via video conference may submit questions in writing through the video conference platform after the chair announces the commencement of the meeting and before adjournment. Each proposal may be questioned no more than twice, and each question shall be limited to 200 words. The provisions of Articles 5 to 7 shall not apply.

Article 7-3 Where the chair considers that discussion of a proposal has reached a point suitable for voting, the chair may declare the discussion closed and put the proposal to a vote.

Article 7-4 Vote monitoring and counting personnel shall be designated by the chair; however, vote monitoring personnel shall be shareholders.

Vote counting for proposals or elections at a shareholders' meeting shall be conducted openly at the meeting venue, and the results, including the number of voting rights, shall be announced on-site upon completion and recorded.

Article 7-5 Where the Company convenes a shareholders' meeting via video conference, shareholders participating via video conference shall cast votes on proposals and elections through the video conference platform after the chair announces the commencement of the meeting and before the chair announces the close of voting. Failure to do so within the prescribed time shall be deemed an abstention.

Where a shareholders' meeting is held via video conference, vote counting shall be conducted in a single instance after the chair announces the close of voting, and the voting and election results shall be announced.

Where the Company convenes a hybrid shareholders' meeting, shareholders who have registered to attend via video conference but wish to attend the physical meeting in person shall revoke such registration using the same method of registration at least two days prior to the meeting. Failure to do so within the prescribed time shall result in attendance by video conference only.

Where a shareholder has exercised voting rights in writing or by electronic means and has not revoked such expression of intent, and subsequently participates in the shareholders' meeting via video conference, such shareholder shall not exercise voting rights again on the original proposals, nor propose amendments to the original proposals, nor exercise voting rights on any amendments to the original proposals, except with respect to extempore motions.

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

If, before the scheduled agenda (including extempore motions) has been completed, the meeting venue becomes unavailable, 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.

IX. Each share shall have one voting right; provided, however, that shares with restricted voting rights or those without voting rights as set forth in Article 179, Paragraph 2 of the Company Act shall not be entitled to voting rights.

When convening a shareholders' meeting, the Company shall adopt electronic voting and may also adopt voting by written means. The methods for exercising voting rights by written or electronic means shall be specified in the notice of the shareholders' meeting. Shareholders who exercise voting rights in writing or by electronic means shall be deemed to have attended the shareholders' meeting in person. However, with respect to extempore motions and amendments to the original proposals at that shareholders' meeting, such shareholders shall be deemed to have abstained from voting. Accordingly, the Company should avoid proposing extempore motions and amendments to original proposals.

A shareholder exercising voting rights in writing or by electronic means shall ensure that the expression of intent is delivered to the Company at least two days prior to the shareholders' meeting. Where duplicate expressions of intent are submitted, the one first received shall prevail, unless a prior expression of intent is expressly revoked.

After exercising voting rights in writing or by electronic means, if a shareholder intends to attend the shareholders' meeting in person or via video conference, the shareholder shall revoke the prior expression of intent using the same method at least two days prior to the meeting. Failure to revoke within the prescribed time limit shall result in the voting rights exercised in writing or by electronic means prevailing. Where a shareholder exercises voting rights in writing or by electronic means and also appoints a proxy to attend the shareholders' meeting, the voting rights exercised by the proxy shall prevail.

Unless otherwise provided by the Company Act or the Articles of Incorporation, a proposal shall be adopted by a majority vote of the voting rights represented by shareholders present.

During voting, the chair or a person designated by the chair shall announce the total number of voting rights represented by shareholders present, after which shareholders shall vote on each proposal individually. On the same day as the shareholders' meeting, the results of votes for, against, and abstentions shall be uploaded to the Market Observation Post System.

Article 9-1 Where a proposal has amendments or alternative proposals, the chair shall determine the order of voting together with the original proposal. Where any one proposal has been adopted, the other proposals shall be deemed rejected and shall not be put to further vote.

Article 9-2 The chair may direct proctors (or security personnel) to assist in maintaining order at the meeting venue. Proctors (or security personnel) assisting in maintaining order shall wear armbands bearing the words "Proctor."

X. Where directors are to be elected at a shareholders' meeting, the election shall be conducted in accordance with the Company's relevant election rules, and the results shall be announced on-site, including the list of elected directors and the number of votes received, as well as the list of unelected candidates and the number of votes received.

Ballots for the election referred to in the preceding paragraph shall be sealed and signed by the vote monitoring personnel and properly retained for at least one year. However, where a

shareholder initiates litigation pursuant to Article 189 of the Company Act, such recordings shall be retained until the conclusion of the litigation.

- XI. Resolutions of the shareholders' meeting shall be recorded in the minutes, which shall be signed or sealed by the chair and distributed to all shareholders within 20 days after the meeting. The preparation and distribution of the minutes may be made in electronic form.

The distribution of the minutes referred to in the preceding paragraph may be effected by public announcement on the Market Observation Post System. The minutes shall accurately record the year, month, and day of the meeting, the venue, the name of the chair, the method of resolution, a summary of the proceedings, and the results, and shall be permanently retained during the existence of the Company.

Where a shareholders' meeting is held via video conference, the minutes shall, in addition to the items specified in the preceding paragraph, also record the start and end times of the meeting, the method of convening the meeting, the names of the chair and the recorder, and the handling and outcome of any disruptions to the video conference platform or participation via video conference due to natural disasters, incidents, or other force majeure events.

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

- XII. The number of shares solicited by proxy solicitation agents, the number of shares represented by proxies, and the number of shares represented by shareholders attending in writing or by electronic means shall be compiled by the Company into a statistical statement in the prescribed format and clearly disclosed at the meeting venue on the date of the shareholders' meeting. Where a shareholders' meeting is held via video conference, the Company shall upload the aforementioned information to the video conference platform at least 30 minutes prior to the meeting and continue to disclose such information until the end of the meeting.

When convening a virtual shareholders' meeting, the Company shall, upon announcing the commencement of the meeting, disclose on the video conference platform the total number of shares represented by shareholders present. Where the total number of shares represented by shareholders present and the number of voting rights are updated during the meeting, the same shall be disclosed accordingly.

Where any resolutions of the shareholders' meeting constitute material information required by laws and regulations or by the rules of the Taiwan Stock Exchange Corporation, the Company shall upload such information to the Market Observation Post System within the prescribed time limit.

- XIII. Where a shareholders' meeting is held via video conference, the Company shall, upon completion of voting, immediately disclose the results of each proposal and election in accordance with applicable regulations on the video conference platform, and shall continue to disclose such results for at least 15 minutes after the chair announces adjournment.

- XIV. When the Company convenes a virtual shareholders' meeting, the chair and the recorder shall be located at the same place within the territory of the Republic of China, and the chair shall announce such location at the commencement of the meeting.

- XV. Where a shareholders' meeting is held via video conference and, before adjournment, disruptions to the video conference platform or participation via video conference occur due to natural disasters, incidents, or other force majeure events and persist 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 a meeting is postponed or continued pursuant to the preceding paragraph, shareholders who have not registered to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting.

Where a meeting is postponed or continued pursuant to the first paragraph, shareholders who have registered to participate via video conference in the original meeting and have completed registration but do not participate in the postponed or continued meeting shall have their attendance shares, voting rights exercised, and election rights exercised in the original meeting counted in the total number of shares represented, voting rights, and election rights at the postponed or continued meeting.

Where a shareholders' meeting is postponed or continued pursuant to the first paragraph, proposals for which voting and counting have been completed and results have been announced, or for which the list of elected directors has been announced, shall not be subject to re-discussion or re-resolution.

Where the Company convenes a hybrid shareholders' meeting and the video conference cannot be continued as described in the first paragraph, if the total number of shares represented by shareholders present, after deducting shares represented by shareholders attending via video conference, still meets the statutory quorum, the meeting shall continue, and postponement or continuation under the first paragraph shall not apply.

In the event described in the preceding paragraph, the shares represented by shareholders participating via video conference shall be included in the total number of shares represented by shareholders present; however, such shareholders shall be deemed to have abstained from voting on all proposals at that meeting.

Where the Company postpones or continues a shareholders' meeting pursuant to the first paragraph, it shall handle the relevant preparatory procedures in accordance with Article 44-20, Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies, based on the date of the original shareholders' meeting and the applicable provisions.

For the time 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 proceed based on the date of the postponed or continued shareholders' meeting in accordance with the first paragraph.

XVI. When the Company convenes a virtual shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulty participating via video conference. Except as otherwise provided in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide necessary connection equipment and assistance for shareholders, and specify the period during which shareholders may apply to the Company and other related matters requiring attention.

XVII. These Rules shall enter into force upon approval by the shareholders' meeting, and the same shall apply to any subsequent amendments.

Taiwan Sakura Corporation Shareholdings of All Directors

Record Date: April 6, 2026

Title	Name	Shareholding as Recorded in the Shareholders Register on Book Closure Date		
		Type	Number of Shares	Shareholding Percentage
Chairman	UNJ Holding Corporation Representative: Yung-Chieh Chang	Common shares	4,701,000	2.11%
Director	UNJ Holding Corporation Representative: Gen-Cheng Wu	Common shares		
Director	Ko Li Te Investment Co., Ltd. Representative: Yuo-Tu Lin	Common shares	13,268,176	5.97%
Director	Ko Li Te Investment Co., Ltd. Representative: Ching-Wen Chang	Common shares		
Director	Svago International Corporation Representative: Hui-Hsun Lee	Common shares	2,312,932	1.04%
Director	Svago International Corporation Representative: Yih-Yuan Hsu	Common shares		
Independent Director	Ming-Yuan Jheng	Common shares	0	0.00%
Independent Director	Chi-Wei Lin	Common shares	0	0.00%
Independent Director	Chin-Shan Huang	Common shares	0	0.00%
Aggregate shareholding and percentage held by all directors			20,282,108	9.12%

- Notes: 1. The total number of issued shares of the Company is 222,389,584 shares.
2. Pursuant to Article 26 of the Securities and Exchange Act and Article 2 of the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies, the minimum number of shares required to be held by all directors is as follows:
Minimum statutory shareholding required of all directors: 12,000,000 shares
3. As the Company has established an Audit Committee, the shareholding requirement applicable to supervisors does not apply.
4. The shareholding of all directors of the Company has met the statutory requirement.