ALLIED SUPREME CORP.

Stock Code : 4770



2025 Annual Report

Published on April 17, 2026

The contents of this Annual Report and related information of the Company can be accessed on the following website

Market Observation Post System (MOPS) website: http://mops.twse.com.tw

The Company's website: www.alliedsupreme.com.tw

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Allied Supreme Corporation

2025 Annual Report

Published on April 17, 2026

I. Spokesperson and acting spokesperson of the Company

Spokesperson: Li, Yuan-Chung		Deputy spokesperson:	Lin, Chi-Fang
Title:	Chief Excutive Officer	Title:	Assistant Accounting Manager
TEL:	(04)758-2827	TEL:	(04)758-2827
EMAIL:	ir@alliedsupreme.com	EMAIL:	ir@alliedsupreme.com

II. Address and phone number of head office, branch, and plant

H head office address: No. 188, Sec. 3, Linghang S. Rd., Zhongli Dist., Taoyuan City 320016, Taiwan (R.O.C.)

TEL: (03) 287-5799

Plant address: No. 20, Gongnan 2nd Road, Xixiang Line, Changhua County Line

TEL:(04)758-2827

III. Stock transfer agency

Name: Stock Affairs Agency, Yuanta Securities Co., Ltd.

Address: B1, No. 67, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City 106045 , Taiwan (R.O.C.)

Website:http://www.yuanta.com.tw

TEL:(02)2586-5859

IV. Attesting CPAs of the financial statements for the most recent year

CPA names: Chen, Wen-Hsiang and Liu, Shu-Lin

CPA firm: Deloitte Taiwan

Address: 20th Floor, No. 100, Songren Road, Xinyi District, Taipei City

Website:http://www.deloitte.com.tw

TEL:(02)2725-9988

V. The name of any exchanges where the Company's securities are listed offshore and the method by which to access information on the offshore securities: None

VI. **Company website:** http://www.alliedsupreme.com/

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One. Letter to Shareholders

I. Pre-word

Dear Valued shareholders,

On behalf of the management team, I would like to express our sincere gratitude for your long-standing support and trust in the Company. The year 2025 has been a challenging year for us. Faced with global economic fluctuations and cyclical changes in the industry, our overall operational performance declined compared to the previous year, and we were unable to achieve our original growth targets. We would like to explain the reasons and outline our outlook for the future.

In the China market, the economic recovery in 2025 was weaker than expected, and intensified competition within the industry led to increased pricing pressure, which posed significant challenges to the Company's revenue and profitability. In response, the Company actively adjusted sales strategies and product mix, while continuously strengthening cost control and operational efficiency to maintain competitive advantage.

In the Taiwan market, although the electronics chemicals industry was initially expected to gradually recover in the second half of 2025, the actual pace of recovery was slower than anticipated, and demand in end-user markets remained cautious, resulting in lower-than-expected shipment momentum. Nevertheless, we observe that the industry fundamentals remain intact, with ongoing trends in customer technology upgrades and process improvements.

Looking ahead to 2026, the continued increase in capital expenditures by end customers indicates that the industry is gradually moving toward a positive cycle. With the advancement of advanced manufacturing processes, deferred demand for electronic chemicals is expected to rebound. The Company has proactively optimized capacity planning and technology, and strengthened relationships with key customers.

In the face of short-term headwinds, the Company will continue to adhere to prudent management principles, focusing on core technology R&D, enhancing product value, and strengthening market competitiveness, while carefully managing financial structure and cash flow to ensure long-term sustainable growth.

We recognize that market conditions can change rapidly, but we believe that the industry cycle will ultimately return to a growth trajectory. The management team will continue to lead the Company responsibly and proactively through economic cycles to create long-term value for shareholders. The following summarizes our operating performance in the past year and the outlook for the year ahead.

II. Business Report

(I) 2025 Operation Results

1. Implementation Results of Business Plan

   In 2025, consolidated net revenue amounted to NT$4,726 million, a decrease of NT$1,731 million (26.8%) compared with NT$6,457 million in 2024.

   The consolidated net income after tax was NT$815 million, down NT$918 million from NT$1,733 million in 2024.

   The basic earnings per share for the year were NT$10.2.

2. Budget Implementation Status

   The Company did not disclose its financial forecast for 2026, therefore, there is no need to disclose the budget implementation status.

3. Research and Development

   The Product Development Department continues to develop innovative processes and

products for various industries to strengthen core competitiveness. Upholding the principle that "technology and persistence are the foundations of success," the Company allocates 3-5% of annual revenue to R&D. Current focus areas include:

(1) Patent Development and Equipment Autonomy
Through precise industry trend analysis, the Company targets manufacturing and invention patents with high commercial value. In particular, it focuses on high-purity fluorine materials required for advanced processes (e.g., 2nm), and strengthens the autonomous development of key production equipment to reduce external dependency and establish technological barriers.

(2) ESG Green Products and New Applications
Leveraging over 40 years of experience in fluorine material processing, the Company develops innovative products in response to global energy-saving and carbon-reduction trends, including applications for waste chemical recovery systems, industrial water reuse, and key semiconductor consumables. By enhancing material durability and recyclability, the Company assists customers in achieving ESG goals and explores new opportunities in the circular economy.

(3) Improvement of Production Processes
The Company continues to develop automated production and testing equipment to meet customer quality requirements and integrates new equipment into R&D efforts.

(II) Outline of 2026 Business Plan

1. Management approaches and important policies
   (1) Accelerate the development and application of new products.
   (2) Expand factories and equipment to meet new orders.
   (3) Fully improve processes to enhance operational efficiency.
   (4) Conduct staff training to improve product quality.
   (5) Strengthen customer service to meet client needs.

2. Business expectation and important production and sales policies
   (1) Global Localization of Services: Align with core customer plant development schedules, strengthen resource allocation in Taiwan and China, and evaluate potential expansion of overseas service locations.
   (2) Market Segmentation Strategy: Implement a "high value, high service" strategy in mature-process markets to counter pricing pressures; in advanced-process markets, strive to be the preferred partner for joint development with customers, establishing growth momentum.

(III) Impacts of future development strategies, external competitive environment, legal environment and overall business environment

The Company will dynamically adjust production capacity between Taiwan and China to respond to geopolitical factors and supply chain relocation. In the short term, focus will be on adjusting product mix and cost control to navigate the downturn; in the long term, the Company will actively pursue advanced-process expansion opportunities as customer capital expenditures rebound, aiming to regain growth momentum in 2026.

Finally, we sincerely thank our shareholders for their steadfast support of the Company's management direction. We will continue to enhance corporate governance, actively fulfill environmental, social, and governance (ESG) commitments, demonstrate operational resilience in a dynamic market, and advance sustainable development, creating maximum long-term value for all shareholders.

We wish you all good health, peace and prosperity

Chairperson: Hou, Chia-Sheng

Two. Corporate Governance Report

I. Directors, President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branches

(I) Information on Directors

April 4, 2026; Unit: Shares; %

Title	Nationality or Place of Origin	Name	Gender Age	Date of Election	Term Years	Date of Initial Election	Shareholding when elected		Current Shareholding		Shareholding of spouse and minor children		Shareholding by Nominee arrangement		Key Work and Academic Experience	Other Position	Executives or Directors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
Chairman (Note10)	Taiwan, R.O.C	Hou, Chia-Sheng	Male 66~70 years old	May 29, 2025	3	Nov 30, 1994	2,827,840	3.54	2,827,840	3.54	—	—	—	—	➢ Department of Mechanical Engineering, National Taipei Institute of Technology ➢ President of ASC	Note 1 Note 10	—	—	—
Director	Taiwan, R.O.C	Hsieh, Sheng-Kuo	Male 71~75 years old	May 29, 2025	3	Nov 30, 1994	4,480,259	5.60	4,481,259	5.60	—	—	—	—	➢ Department of Chemistry, Tamkang University ➢ Vice President of ASC ➢ Supervisor of ALLIED SUPREME Fluoroplastics (Jiaxing) Limited	Note 2	—	—	—
Director	Taiwan, R.O.C	Shang He Investment Co., Ltd.	—	May 29, 2025	3	Nov 28, 2016	4,520,825	5.65	4,520,825	5.65	—	—	—	—	➢ Bei-men Senior High School ➢ Chairperman of Shang He Investment Co., Ltd.	Note 3	—	—	—
		Representative: Chen, Si-Ling	Female 71~75 years old						—	—									
Director	Taiwan, R.O.C	Ying Sheng Investment Co., Ltd.	—	May 31, 2022	3	May 22, 2020	5,163,485	6.57	5,163,485	6.46	550,000	0.69	2,817,271	3.52	➢ M.B.A., University of California, U.S.A. ➢ Chairperson of Ying Sheng Investment Co., Ltd. ➢ Chairman of the Board, Hsin Ying Investment Co., Ltd. ➢ Chairman of the Board, Heng Yao Investment Co., Ltd.	Note 4	—	—	—
		Representative: Su, Ming-Sheng	Male 71~75 years old						593,250	0.74									
Director	Taiwan, R.O.C	Su, Ming-Sheng	Male 71~75 years old	May 29, 2025	3	May 29, 2025	43,250	0.05	593,250	0.74	550,000	0.69	2,817,271	3.52	➢ M.B.A., University of California, U.S.A. Chairperson of Ying Sheng Investment Co., Ltd.	Note 5			
Director	Taiwan, R.O.C	Wu, Ming-Yuan	Male 71~75 years old	May 29, 2025	3	Sep 15, 2000	1,772,144	2.22	1,772,144	2.22	1,072,000	1.34	—	—	➢ Department of Electrical Engineering, Tamkang University ➢ Supervisor of ASC	—	—	—	—
Director	Taiwan, R.O.C	Li, Yuan-Chung	Male 61~65 years old	May 29, 2025	3	Aug 28, 2015	1,228,741	1.54	1,228,741	1.54	170,000	0.21	—	—	➢ Department of Chemical Engineering, National Cheng Kung University ➢ Vice President of ASC	Note 6	—	—	—
Independent Director	Taiwan, R.O.C	Lu, Chien-Jung	Male 71~75 years old	May 29, 2025	3	Sep 2, 2020	—	—	—	—	—	—	—	—	➢ Department of Industrial Chemistry, National Tsing Hua University ➢ Vice President of Formosa Plastics Corporation (Mai Liao branches) ➢ President of San Jia Development Construction Co., Ltd. ➢ President of Management Department, SanDi Group	Note 7	—	—	—

Title	Nationality or Place of Origin	Name	Gender Age	Date of Election	Term Years	Date of Initial Election	Shareholding when elected		Current Shareholding		Shareholding of spouse and minor children		Shareholding by Nominee arrangement		Key Work and Academic Experience	Other Position	Executives or Directors who are spouses or withn two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
Independent Director	Taiwan, R.O.C	Wang, Kuei-Ching	Male 71~75 years old	May 29, 2025	3	Sep 2, 2020	—	—	—	—	—	—	—	—	➢ M.B.A., Michigan State University ➢ CFO of Ting Hsin (Cayman Island) Holding Corp. ➢ CFO of Ho Tung Chemical Corp. ➢ Partner of Baring Private Equity Asia Group	Note 8	—	—	—
Independent Director	Taiwan, R.O.C	Chien, Yu-Kuo	Male 56~60 years old	May 29, 2025	3	Sep 2, 2020	—	—	—	—	—	—	—	—	➢ Bachelor of Law, National Taiwan University ➢ Legal consultant of Unitech Printed Circuit Board Corp. ➢ Legal consultant of Abocom Co., Ltd. ➢ Legal consultant of Yi Hsin Construction Co., Ltd.	Note 9	—	—	—
Independent Director	Taiwan, R.O.C	Chen, Yun-Chang	Male 66~70 years old	May 29, 2025	3	May 26, 2023	—	—	—	—	—	—	—	—	➢ Department of Chemical Engineering, National Cheng Kung University ➢ Chairman of Chemours Taiwan Co., Ltd. ➢ General Manager of Titanium Technology, Greater China Region, Chemours (Shanghai) Co., Ltd.	—	—	—	—

Note 1: Chairperson of ALLIED SUPREME Fluoroplastics (Jiaxing) Limited, legal representative of Allied Supreme (Samoa) Corp., legal representative of Allied Supreme (China) Corp. and director of Yung Ching Investment Co., Ltd.

Note 2: Supervisor of ALLIED SUPREME Fluoroplastics (Jiaxing) Limited

Note 3: Chairperson of Shang He Investment Co., Ltd., chairperson of Lu He Investment Co., Ltd., chairperson of Lu Cheng Investment Co., Ltd.

Note 4: The institutional director of Ying Sheng Investment Co., Ltd. was discharged upon the completion of the full re-election at the Annual General Meeting on May 29, 2025.

Note 5: Mr. Su Ming-Sheng, Chairman of Ying Sheng Investment Co., Ltd., Chairman of Hsin Ying Investment Co., Ltd., and Chairman of Heng Yao Investment Co., Ltd., was elected as a director of the Company at the Annual General Meeting held on May 29, 2025.

Note 6: CEO of ASC, president of ALLIED SUPREME Fluoroplastics (Jiaxing) Limited, legal representative and president of Aston FluoroTech Corp.

Note 7: Director, Taiwan Association for Atmospheric Protection; Honorary Director and PSM Committee Chair, Taiwan Industrial Safety and Health Association (Foundation); Fluorochemical Technology Consultant, GFCL EV Products Limited.

Note 8: director of Artintel Investment Corp.

Note 9: President and presiding attorney of ForeFront Intl Law Office.

Note 10: Where the Chairman and the President (or equivalent position, i.e., the chief executive officer) are the same person, or are spouses or relatives within the first degree of kinship, the Company shall disclose the reasons, rationale, necessity, and corresponding measures (e.g., increasing the number of independent directors such that a majority of the board members do not concurrently serve as employees or managerial officers):The Chairman of the Company concurrently serves as the President to enhance operational efficiency and execution of decisions. To strengthen the independence of the Board, the Chairman maintains close and sufficient communication with all directors regarding the Company's recent operations and strategic directions in order to implement sound corporate governance. In addition, the Company elected one additional independent director at the Annual General Meeting held on May 26, 2023, thereby enhancing the functions of the Board and strengthening its supervisory capabilities.

(II) Major shareholders of directors who are institutional shareholders

April 4, 2026

Name of the institutional shareholder	Major Shareholders of Institutional Shareholders
Ying Sheng Investment Co., Ltd. (Note 1)	Su, Ming-Sheng (7.28), Yan, Mei-Wen (4.85%), Chien, Zi-Ai (87.87%)
Shang He Investment Co., Ltd.	Lu He Investment Co., Ltd. (66.67%), Lu Cheng Investment Co., Ltd. (33.33%)

Note 1: The institutional director of Ying Sheng Investment Co., Ltd. was discharged upon the completion of the full re-election at the Annual General Meeting on May 29, 2025.

1. Institutional shareholders whose major shareholders are institutional shareholders:

April 4, 2026

Name of institutional shareholder	Major shareholders of institutional shareholder
Lu He Investment Co., Ltd.	Chen, Si-Ling (4.1%), Chen, Jou-Yu (95.9%)
Lu Cheng Investment Co., Ltd.	Chen, Si-Ling (4.1%), Chen, Ying-Ying (95.9%)

(III) Disclosure of professional qualifications of directors and independence of independent directors

Conditions / Name	Professional qualifications and experience	Status of Independence	Number of publicly listed companies where the person concurrently serves as an independent director
Hou, Chia-Sheng	Chairperson and President of the Company, graduated from the Department of Mechanical Engineering, National Taipei Institute of Technology, formerly the President of the Company's International Business Department and managed the Taoyuan Plant, specializing in chemical industry, machinery manufacturing and business management, with many years of experience in financial analysis and marketing.	(Not applicable)	0
Hsieh, Sheng-Kuo	Director of the Company, graduated from the Department of Chemistry, Tamkang University, formerly the Vice President of the Company, specializing in chemical industry, machinery manufacturing and business management, with many years of experience in production and marketing.	(Not applicable)	0

Conditions / Name	Professional qualifications and experience	Status of Independence	Number of publicly listed companies where the person concurrently serves as an independent director
Shang He Investment Co., Ltd. Representative: Chen, Si-Ling	Director of the Company, graduated from Bei-men Senior High School. She has created her own wedding dress brand in the U.S. and marketed it throughout the U.S., with many years of experience in business management and marketing.	(Not applicable)	0
Ying Sheng Investment Co., Ltd. Representative: Su, Ming-Sheng (Note3)	Director of the Company, with a degree in M.B.A., University of California, specializing in corporate management, with many years of experience in the treasury and financial business.	(Not applicable)	0
Wu, Ming-Yuan	Director of the Company, graduated from the Department of Electrical Engineering, Tamkang University, formerly the Supervisor of the Company, specializing in machinery manufacturing, with many years of experience in business management.	(Not applicable)	0
Li, Yuan-Chung	Director and COO of the Company, graduated from the Department of Chemical Engineering, National Cheng Kung University, formerly the Vice President of ASC, specializing in chemical industry and machinery manufacturing, with many years of experience in business management and marketing.	(Not applicable)	0
Lu, Chien-Jung	Independent Director of the Company, graduated from the Department of Industrial Chemistry, National Tsing Hua University, formerly the Vice President of Formosa Plastics Corporation, Mai Liao Branch Company, President of San Jia Development Construction Co., Ltd., President of Management Department, SanDi Group, specializing in chemical industry and machinery manufacturing, with many years of experience in business management and industrial engineering.	Independent directors of the Company; meet the independence criteria. None of the independent directors is a director, supervisor or employee of the Company, or any other affiliates; nor holds any shares of the Company; and none is a director, supervisor or employee of a company with which the Company has a specific relationship. No remuneration received for the provision of business, legal, financial and accounting services to the Company or its affiliates in the last 2 years.	0
Wang, Kui-Ching	Independent Director of the Company, with a degree in the M.B.A., Michigan State University, formerly the CFO of Ting Hsin (Cayman Island) Holding Corp., CFO of Ho Tung Chemical Corp., Partner of Baring Private Equity Asia Group, with years of experience in corporate management and financial business.		0
Chien, Yu-Kuo	Independent Director of the Company, graduate from the Department of Law, National Taiwan University, formerly legal consultant of Unitech Printed Circuit Board Corp., legal consultant of Abocom Co., Ltd., legal consultant of Yi Hsin Construction Co., Ltd., with many years of legal experience as legal advisor.		0

Conditions / Name	Professional qualifications and experience	Status of Independence	Number of publicly listed companies where the person concurrently serves as an independent director
Chen, Yun-Chang	Independent Director of the Company, graduate from the Department of Chemical Engineering, National Cheng Kung University, formerly the Chairman of Chemours Taiwan Co., Ltd and the General Manager of Titanium Technology, Greater China Region, Chemours (Shanghai) Co., Ltd.		0

Note 1: Professional qualifications and experience: State the professional qualifications and experience of individual directors. If they are members of the audit committee and have accounting or financial expertise, state their accounting or financial background and work experience. In addition, state if there is anything related to Article 30 of the Company Act.

Note 2: Independent directors must state their independence status, including but not limited to, whether they, their spouse or relatives within the second degree of kinship have served as directors, supervisors or employees of the Company, or its affiliates; the number of shares of the Company held; whether they have served as directors, supervisors or employees of a company that has a specific relationship with this Company; and the remuneration received for providing business, legal, financial, accounting and other services to this Company or its affiliates in the last 2 years.

Note 3: The corporate director representing Ying Sheng Investment Co., Ltd. was dismissed following the comprehensive re-election at the Annual General Meeting held on May 29, 2025; Mr. Su Ming-Sheng was subsequently elected as a director of the Company on the same day.

(IV) Diversity and Independence of the Board of Directors.

1. Board Diversity: The Company's Board Diversity Policy is set forth in the Corporate Governance Best Practice Principles approved by the Board of Directors. There are currently 10 directors and the diversity of all directors is as follows:

   Of the total number of directors, 20% are employees and 40% are independent directors. The percentage of female directors is 10% and the percentage of male directors is 90%. Age distribution of directors: 10% aged 51~60, 30% aged 61~70 and 60% above aged 71. The members of the Board of Directors of the Company each have rich experiences in different professional fields and industries, which can achieve diversified and complementary effects on the execution of the duties of directors and corporate governance, and the core items of diversity of each director are as follows.

Diversity core / Name of Director	Basic composition									Industry experience						Professional competence		
	Nationality	Gender	With employee position	Age			Term of office of independent directors			Chemical industry	Machinery manufacture	Marketing service	Purchasing and supply	Treasury and finance	Information technology	Legal affairs	Accounting	Risk Management
				51~60	61-70	above 71	Less than 4 years	4-6 years	7-9 years									
Hou, Chia-Sheng	Taiwan, R.O.C	M	●		●					●	●	●	●	○				●
Hsieh, Sheng-Kuo		M				●				●	●	●	●					●
Chen, Si-Ling		F				●						●	●	○				○
Su, Ming-Sheng		M				●						●	●	●			●	○
Wu, Ming-Yuan		M				●					●				○			○
Li, Yuan-Chung		M	●		●					●	●	●	●	○		○		●
Lu, Chien-Jung		M				●	●			●	●	●	●	○	○	○		●
Wang, Kui-Ching		M				●	●					●	●	●	○	○	●	●
Chien, Yu-Kuo		M		●			●							○		●		○
Chen, Yun-Chang		M			●		●			●	●	●	●	○	○	○		●
Note: ●means capable, ○means partially capable.																		

2. Independence of the Board of Directors: The Board of Directors of the Company consists of 10 directors, including 4 independent directors, and the independent directors account for one-third of all directors and no director is related to each other as a spouse or a relative within the second degree of kinship, or as what is provided in Paragraphs 3, 4, Article 26-3 of the Securities and Exchange Act.

The primary responsibility of the Board of Directors of the Company is to supervise the Company's compliance with the laws, financial transparency, timely disclosure of important information, and to make objective and independent judgments on the Company's finances and business. Therefore, the Board of Directors has met the requirements of the laws at the time of their election, and perform internal self-evaluation by the Board of Directors and self-evaluation by the Board members annually, which are reported to the Board of Directors then disclosed in the Company's Annual Report and website.

3. Although the current proportion of female directors on the Board does not yet reach one-third, the Company is committed to the principle of board diversity and will continue to identify and invite qualified candidates to join the Board, with the aim of increasing female representation among its directors.

(V) Information on President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branches

April 4, 2026; Unit: Shares; %

Title	Nationality	Name	Gender	Date of taking office	Current Shareholding		Shareholding of spouse and minor children		Shareholding by Nominee arrangement		Key Work and Academic Experience	Current position(s) in other companies	Managerial officers with spouses or relatives with a second degree of kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
President (Note1)	Taiwan, R.O.C	Hou, Chia-Sheng	Male	Nov 7 2019	2,827,840	3.54	—	—	—	—	➢ Department of Mechanical Engineering, National Taipei Institute of Technology	➢ Chairman of ALLIED SUPREME Fluoroplastics (Jiaxing) Limited. ➢ Legal representative of Allied Supreme (Samoa) Corp. ➢ Legal representative of Allied Supreme (China) Corp. ➢ Director of Yung Ching Investment Co., Ltd.	—	—	—
CEO	Taiwan, R.O.C	Li, Yuan-Chung	Male	Jun 11 2019	1,228,741	1.54	170,000	0.21	—	—	➢ Department of Chemical Engineering, National Cheng Kung University ➢ Vice President of ASC	➢ President of ALLIED SUPREME Fluoroplastics (Jiaxing) Limited ➢ Legal representative of Aston FluoroTech Corp. ➢ President of Aston FluoroTech Corp.	—	—	—
Production Dep. Vice President	Taiwan, R.O.C	Huang, Yu-Ming	Male	Jan 1 2011	370,558	0.46	164,000	0.21	—	—	➢ Department of Chemical Engineering, Kunshan Institute of Technology ➢ Sales Assistant VP of ASC ➢ Sales Assistant Manager of ASC	—	—	—	—
Sales Dep. Senior Manager	Taiwan, R.O.C	Chuang, Wen-Jung	Male	Jan 1 2022	201,217	0.25	—	—	—	—	➢ Department of Chemical Engineering, Chung Yuan Christian University. ➢ Sales Manager of ASC	—	—	—	—
R&D Dep. Manager	Taiwan, R.O.C	Chang, Zhi-Cheng	Male	Mar 1 2020	150,939	0.19	67,000	0.08	—	—	➢ Institute of Chemical Engineering, Yuan Ze University ➢ Plant Manager of ASC ➢ R&D Department Chief of ASC	—	—	—	—

Title	National ity	Name	Gender	Date of taking office	Current Shareholding		Shareholding of spouse and minor children		Shareholding by Nominee arrangement		Key Work and Academic Experience	Current position(s) in other companies	Managerial officers with spouses or relatives with a second degree of kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
Administrative Dep. Assistant Manager	Taiwan, R.O.C	Lin, Min-Hua	Female	Jul 1 2024	17,000	0.02	74,000	0.09	—	—	➢ ChaoYang University EMBA in Management. ➢ Procurement Dep. Chief of ASC	—	—	—	—
CFO (Note2)	Taiwan, R.O.C	Liu, Yen-Chih	Male	Jul 15 2019	40,000	0.05	—	—	—	—	➢ National Chung Hsing University EMBA in Management. ➢ CFO of Singen Animal Health Industry Co., Ltd. ➢ Finance Manager of Ever Supreme Biotechnology Co., Ltd. ➢ Assistant Manager of KPMG.	Corporate Governance Officer of ASC	—	—	—
Head of Accounting (Note2)	Taiwan, R.O.C	Lin, Chi-Fang	Female	Jan 1 2026	0	0.00	—	—	—	—	➢ Department of Accounting, National Chengchi University	Acting Spokesperson	—	—	—
Head of Finance (Note2)	Taiwan, R.O.C	Yin, Ya-Fang	Female	Jan 1 2026	7,050	0.01	—	—	—	—	➢ Master of Finance (EMBA), Chaoyang University of Technology	Corporate Governance Officer of ASC	—	—	—
AJX Sales Dep. Vice President	China	Chao, Yang-Mao	Male	Jan 1 2023	—	—	1,122,985	1.40	—	—	➢ Chemistry and Chemical Engineering, Shanghai Jiao Tong University ➢ Senior Manager of Sales Department, AJX		—	—	—

Note 1: If the chairperson and the president or equivalents (the top managerial officers) of the Company are the same person, each other's spouse or relative within first degree of kinship, the reason, rationality, necessity, countermeasures (such as increasing the number of independent directors and having a majority of directors who are not concurrently serving as employees or managerial officers, etc.) and related information should be described: The Chairperson of the Company is also the President of the Company in order to enhance the operational efficiency and decision execution. However, in order to strengthen the independence of the Board of Directors, the Chairperson closely communicates with the directors on the recent operations and planning approaches of the Company in order to put corporate governance into effect. The Company has also elected nine directors (including three independent directors) at the shareholders' meeting on May 31, 2022. The Company already added one additional independent director who was elected during the shareholder's meeting held on May 26th, 2023, to enhance the functions of the board of directors and strengthen its supervisory role.

Note 2: Due to organizational restructuring, the former Chief Financial Officer position has been adjusted. The appointments of the new Head of Accounting, Head of Finance, and Head of Corporate Governance have been approved by the Audit Committee and the Board of Directors on December 24, 2025, and will take effect from January 1, 2026.

II. Remuneration paid to directors and supervisors for the most recent year (2023).

(I) Remuneration to regular directors and independent directors

Unit: NTD thousand

Title	Name	Remuneration to directors								A, B, C and D as a % to net profit and after tax(%) (Note 1)		Compensation for part-time employees								A, B, C, D, E, F and G as a % of the net profit and after-tax		Remuneration received from reinvested businesses or from the parent company
		Remuneration (A)		Retirement benefits (B)		Remuneration for directors (C)		Business execution expenses (D)				Salary, bonus, special expenses, etc. (E)		Retirement benefits (F)		Remuneration to employees (G)						
																The Company		All companies in the financial statements				
		The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	Cash amount	Stock amount	Cash amount	Stock amount	The Company	All companies in the financial statements	
Chairman	Hou, Chia-Sheng	294	933	—	—	15,664	15,664	30	30	15,988 1.96%	16,627 2.04%	12,413	17,231	—	—	6,272	—	6,272	—	34,673 4.25%	40,130 4.92%	—
Director	Hsieh, Sheng-Kuo																					
Director (Note 1)	Ying Sheng Investment Co., Ltd. Company representative: Su, Ming-Sheng																					
Director (Note 1)	Su, Ming-Sheng																					
Director	Shang He Investment Co., Ltd. Company representative: Chen, Si-Ling																					
Director	Wu, Ming-Yuan																					
Director	Li, Yuan-Chung																					
Independent Director	Lu, Chien-Jung	3,000	3,000	—	—	—	—	40	30	3,040 0.37%	3,030 0.37%	—	—	—	—	—	—	—	—	3,040 0.37%	3,030 0.37%	—
	Wang, Kui-Ching																					
	Chien, Yu-Kuo																					
	Chen, Yun-Chang																					

1.Please describe the policy, system, criteria and structure for the remuneration for independent directors, and the correlation to the amount of remuneration in terms of their responsibilities, risks, time spent and other factors: In accordance with the "Regulations Governing the Establishment and Retirement of Directors and Managerial Officers," the Company proposed a fixed remuneration package for independent directors by taking

into account the industry standards as well as the time commitment and responsibilities of the independent directors, which was approved by the Board of Directors. Independent directors do not participate in the annual remuneration appropriated for directors.

2.Except as disclosed above, the remuneration for the Company directors for providing services to all companies in the financial statements (such as serving as a non-employee consultant, etc.) in the last year: None.

Note 1 : The corporate director representing Ying Sheng Investment Co., Ltd. was dismissed following the comprehensive re-election at the Annual General Meeting held on May 29, 2025; Mr. Su Ming-Sheng was subsequently elected as a director of the Company on the same day.

Table of remuneration ranges

Remuneration ranges for the Company directors	Name of Director			
	Total amount of the first four remunerations (A+B+C+D)		Total amount of the first seven remunerations (A+B+C+D+E+F+G)	
	The Company	In Financial Report All companies (H)	The Company	In Financial Report All companies (I)
Less than NT$1,000,000	Lu, Chien-Jung/Wang, Kui-Ching, Chien, Yu-Kuo/Chen, Yun-Chang	Lu, Chien-Jung/Wang, Kui-Ching, Chien, Yu-Kuo/Chen, Yun-Chang	Lu, Chien-Jung/Wang, Kui-Ching, Chien, Yu-Kuo/Chen, Yun-Chang	Lu, Chien-Jung/Wang, Kui-Ching, Chien, Yu-Kuo/Chen, Yun-Chang
NT$1,000,000 (inclusive)～ NT$2,000,000 (exclusive)	Ying Sheng Investment Co., Ltd Representative: Su, Ming-Sheng Su, Ming-Sheng	Ying Sheng Investment Co., Ltd Representative: Su, Ming-Sheng Su, Ming-Sheng	Ying Sheng Investment Co., Ltd Representative: Su, Ming-Sheng Su, Ming-Sheng	Ying Sheng Investment Co., Ltd Representative: Su, Ming-Sheng Su, Ming-Sheng
NT$2,000,000 (inclusive)～ NT$3,500,000 (exclusive)	Hou, Chia-Sheng/Hsieh, Sheng-Kuo Wu, Ming-Yuan/Li, Yuan-Chung Shang He Investment Co., Ltd Representative: Chen, Si-Ling	Hou, Chia-Sheng/Hsieh, Sheng-Kuo Wu, Ming-Yuan/Li, Yuan-Chung Shang He Investment Co., Ltd Representative: Chen, Si-Ling	Hsieh, Sheng-Kuo/Wu, Ming-Yuan Shang He Investment Co., Ltd Representative: Chen, Si-Ling	Hsieh, Sheng-Kuo/Wu, Ming-Yuan Shang He Investment Co., Ltd Representative: Chen, Si-Ling
NT$3,500,000 (inclusive)～ NT$5,000,000 (exclusive)	—	—	—	—
NT$5,000,000 (inclusive)～ NT$10,000,000 (exclusive)	—	—	—	—
NT$10,000,000 (inclusive)～ NT$15,000,000 (exclusive)	—	—	Hou, Chia-Sheng,/Li, Yuan-Chung	Hou, Chia-Sheng/Li, Yuan-Chung
NT$15,000,000 (inclusive)～ NT$30,000,000 (exclusive)	—	—	—	—
NT$30,000,000 (inclusive)～ NT$50,000,000 (exclusive)	—	—	—	—
NT$50,000,000 (inclusive)～ NT$100,000,000 (exclusive)	—	—	—	—
Above NT$100,000,000	—	—	—	—
Total	10 people	10 people	10 people	10 people

(II) Remuneration to president and vice president

Unit: Thousands of NTD; %

Title	Name	Salary (A)		Retirement benefits (B)		Bonus and special allowance (C)		Amount of employee compensation (D)				A, B, C and D as a % to net profit and after tax(%)		Remuneration received from reinvested businesses or from the parent company
		The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company		All companies in the financial statements		The Company	All companies in the financial statements	
								Cash amount	Stock amount	Cash amount	Stock amount			
President	Hou, Chia-Sheng	14,163	22,237	—	—	2,203	4,168	8,605	—	8,605	—	24,971 3.06%	35,010 4.29%	—
Chief Excutive Officer	Li, Yuan-Chung													
Vice President	Huang, Yu-Ming													
Vice President	Chao,Yang-Mao													

Table of remuneration ranges

Remuneration ranges for the president and vice president of the Company	Name of President and Vice Presidents	
	The Company	All companies in the financial statements (E)
Less than NT$1,000,000	Chao,Yang-Mao	—
NT$1,000,000 (inclusive) ~ NT$2,000,000 (exclusive)	—	—
NT$2,000,000 (inclusive) ~ NT$3,500,000 (exclusive)	—	—
NT$3,500,000 (inclusive) ~ NT$5,000,000 (exclusive)	—	—
NT$5,000,000 (inclusive) ~ NT$10,000,000 (exclusive)	Huang, Yu-Ming Hou, Chia-Sheng Li, Yuan-Chung	Huang, Yu-Ming Chao,Yang-Mao
NT$10,000,000 (inclusive) ~ NT$15,000,000 (exclusive)	—	Hou, Chia-Sheng Li, Yuan-Chung
NT$15,000,000 (inclusive) ~ NT$30,000,000 (exclusive)	—	—
NT$30,000,000 (inclusive) ~ NT$50,000,000 (exclusive)	—	—
NT$50,000,000 (inclusive) ~ NT$100,000,000 (exclusive)	—	—
Above NT$100,000,000	—	—
Total	4 people	4 people

(III) The name of the managerial officer who received remuneration to employees and the status of the distribution:

Unit: Thousands of NTD; %

Title		Name	Stock amount	Cash amount	Total	Total amount as a % of the net profits after-tax (%)
Managerial officer	President	Hou, Chia-Sheng	—	11,775	11,775	1.44
	CEO/Spokesperson	Li, Yuan-Chung				
	Vice President of the Production Department	Huang, Yu-Ming				
	Senior Manager of the Sales Department	Chuang,Wen-Jung				
	Head of Accounting / Acting Spokesperson	Lin, Chi-Fang				
	Head of Finance / Corporate Governance Officer	Yin, Ya-Fang				

Note 1: The amount of employee remuneration (including stock and cash) received by managerial officers in the last year should be disclosed as approved by the Board of Directors. If the amount cannot be estimated, the proposed payment amount for this year should be calculated in proportion to the actual payment amount last year. Net income after tax refers to the net income after tax as in the standalone or individual financial report in the last year.

1. Compare and describe the total remuneration paid to the directors, supervisors, presidents and vice presidents in the last 2 years by the Company, and all companies in the standalone or individual financial statements as a % of the net profit after tax, and explain the policies, criteria, combination, the procedures for determining remuneration and the correlation to operating performances and future risks.

(1)Analysis of the total remuneration paid to the Company's directors, supervisors, presidents and vice presidents as a percentage of net profit after tax in the standalone or individual financial statements for the last two years by the Company and all companies in the consolidated statements.

Unit: Thousands of NTD; %

Item	2024		2025	
	The Company	Consolidated statements	The Company	Consolidated statements
Total remuneration to directors	37,147	37,788	19,028	19,657
Total remuneration to directors as a percentage of net profit after tax (%)	2.14	2.18	2.33	2.41
Total remuneration to supervisors	—	—	—	—
Total remuneration to supervisors as a percentage of net profit after tax (%)	—	—	—	—
Total remuneration to presidents and vice presidents	35,104	47,612	24,971	35,010
Total remuneration to presidents and vice presidents as a percentage of net profit after tax (%)	2.03	2.75	3.06	4.29

2. The Company's policy, criteria and composition for the payment of remuneration to directors, supervisors, presidents and vice presidents, the procedures for determining remuneration, and the correlation with operating performance and future risks.

(1)Directors and supervisors

The remuneration to directors and supervisors is based on the Company's Articles of Incorporation and no more than 3% of the Company's profit for the year (*i.e.,* profit before tax and remuneration to employees and directors and supervisors) shall be appropriated as the remuneration to directors and supervisors, while independent directors shall not participate in the distribution of remuneration to directors and supervisors.

(2)Presidents, CEO and vice presidents

The remuneration to Presidents, CEO and Vice Presidents consists of salary, bonus and remuneration to employees. The salary level is determined based on the position held, the responsibility assumed and the contribution to the Company, and with reference to the industry standards. The distribution of remuneration to employees is in accordance with the standards set forth in the Company's Articles of Incorporation and is submitted to the Board of Directors for approval before distribution.

In summary, the Company's policy and procedures for the payment of remuneration to directors, CEO, president and vice presidents are as follows: In addition to the basic salary, other incentives are positively correlated with the operating performance, and the amount of payment is disclosed in accordance with laws and regulations.

III. Operation of Corporate Governance

(I) Operations of the Board of Directors

The Company's Board of Directors met 7 times in 2025 and the attendance of directors was as follows:

Title	Name	Number of times of attendance in person	Number of times of attendance by proxy	Actual Attendance Rate (%)	Note
Chairman	Hou, Chia-Sheng	7	0	100%	
Director	Li, Yuan-Chung	7	0	100%	
Director	Hsieh, Sheng-Kuo	6	1	85.7%	
Director	Ying Sheng Investment Co., Ltd. Representative: Su, Ming-Sheng	3	0	100%	2025/05/29 Removed from office. Required to attend 3 meetings.
Director	Shang He Investment Co., Ltd. Representative: Chen, Si-Ling	6	1	85.7%	
Director	Su, Ming-Sheng	4	0	100%	2025/05/29 Newly appointed. Required to attend 4 meetings.
Director	Wu, Ming-Yuan	7	0	100%	
Independent Director	Lu, Chien-Jung	7	0	100%	
Independent Director	Wang, Kui-Ching	7	0	100%	
Independent Director	Chien, Yu-Kuo	7	0	100%	
Independent Director	Chen, Yun-Chang	7	0	100%	
Other items to be recorded:					

1. Where the operation of the Board of Directors' meeting is subject to any one of the following conditions, the date, session, proposal content, opinions of all independent directors and the handling of the company to the opinions of independent directors shall be described:
   (1) Matters specified in Article 14-3 of Securities and Exchange Act:

Board of Directors	Motion content and follow-up processing	Matters specified in Article 14-3 of Securities and Exchange Act	Objections or reservations by independent directors
10th term FY2025 1nd session Mar 7th, 2025	1. Proposal for the assessment of the effectiveness of the company's internal control system for the year 2024 and the internal control statement.	V	None.
	2. Proposal for the distribution of employee compensation and director remuneration for the year 2024.	V	None.
	3. Proposal for the independence, suitability, appointment, and remuneration of the certified public accountant for the year 2025.	V	None.
	4. Discussion on whether the overdue accounts receivable as of December 31, 2024, are classified as loans to others.	V	None.
	Opinion of the Independent Director: None.		
	Company's Response to the Independent Director's Opinion: None.		
	Resolution Result: The motion was approved as proposed with the unanimous consent of all attending directors after being consulted by the Chair.		
10th term FY2025 2rd session Apr 17th, 2025	1. Proposal for the distribution of internal personnel compensation for the year 2024.	V	None.
	2. Proposal for the Company to provide an endorsement and guarantee for its subsidiary, Aston Fluorotech Corp.	V	None.
	Opinion of the Independent Director: None.		
	Company's Response to the Independent Director's Opinion: None.		
	Resolution Result: The motion was approved as proposed with the unanimous consent of all attending directors after being consulted by the Chair.		
10th term FY2025 3th session May 8th, 2025	1. Discussion on whether the overdue accounts receivable as of March 31, 2025, are classified as loans to others.	V	None.
	Opinion of the Independent Director: None.		
	Company's Response to the Independent Director's Opinion: None.		
	Resolution Result: The motion was approved as proposed with the unanimous consent of all attending directors after being consulted by the Chair.		
11th term FY2025 2th session Aug 6th, 2025	1. Proposal for the remuneration of the Company's Independent Directors of the 11th term.	V	None.
	2. Discussion on whether the overdue accounts receivable as of June 30,	V	None.

	2025, are classified as loans to others.		
	3. Proposal to provide a guarantee endorsement for the company's subsidiary, Allied Supreme (Jia Xing) Corp.	∨	None.
	Opinion of the Independent Director: None.		
	Company's Response to the Independent Director's Opinion: None.		
	Resolution Result: The motion was approved as proposed with the unanimous consent of all attending directors after being consulted by the Chair.		
11th term FY2025 3th session Nov 7th, 2025	1. Discussion on whether the overdue accounts receivable as of September 30, 2025, are classified as loans to others.	∨	None.
	Opinion of the Independent Director: None.		
	Company's Response to the Independent Director's Opinion: None.		
	Resolution Result: The motion was approved as proposed with the unanimous consent of all attending directors after being consulted by the Chair.		
11th term FY2025 4th session Dec 24th, 2025	1. Amendments to certain provisions of the company's "Internal Control System" and "Internal Audit System."	∨	None.
	2. Proposal for amendments to certain provisions of the "Internal Control System" and "Internal Audit System" of the Company's subsidiary, Allied Supreme (Jia Xing) Corp.	∨	None.
	3. Formulating the 2026 Audit Plan for the company and its subsidiaries, Allied Supreme (Jia Xing) Corp. and Aston FluoroTech Corp.	∨	None.
	4. Proposal for personnel changes in the positions of Chief Accounting Officer, Chief Financial Officer, and Corporate Governance Officer of the Company.	∨	None.
	5. Proposal for the 2026 salary adjustment for executives of the company and its subsidiary, Allied Supreme (Jia Xing) Corp And Aston FluoroTech Corp.	∨	None.
	Opinion of the Independent Director: None.		
	Company's Response to the Independent Director's Opinion: None.		
	Resolution Result: The motion was approved as proposed with the unanimous consent of all attending directors after being consulted by the Chair.		

(2) In addition to the previous matters, other board meeting resolutions that have been opposed or reserved by independent directors with records or written statements: No such case.

2. The implementation of the director's recusal of the proposal of interest shall state the name of the director, the content of the proposal, the reason for the recusal of interest and the circumstances of participation in voting:

Name of Director	Agenda	Reason for recusal of conflict of interest	Voting participation status
Hou, Chia-Sheng Li, Yuan-Chung	Proposal for the distribution of internal personnel compensation for the year 2024.	Also Serving as a Manager of the Company	The Chairman appointed Director Hsieh, Sheng-Kuo as the acting chair for this matter. Except for two directors who recused themselves from the vote in accordance with the law, the proposal was approved as presented with the consent of the remaining eight attending directors, as confirmed by the acting chair.
Lu, Chien-Jung Wang, Kuei-Ching Chien, Yu-Kuo Chen, Yun-Chang	Proposal for the remuneration of the Company's Independent Directors of the 11th term.	The Company's Independent Directors	Except for the four Independent Directors who, in accordance with the law, recused themselves from the discussion and voting, the proposal was approved as presented upon the Chairperson's consultation with the remaining six attending Directors.
Hou, Chia-Sheng Li, Yuan-Chung Hsieh, Sheng-Kuo	Proposal for the 2026 salary adjustment for executives of the company and its subsidiary, Allied Supreme (Jia Xing) Corp And Aston FluoroTech Corp.	Also Serving as a Manager of the Company and Its Subsidiaries	Except for three directors who recused themselves from the vote in accordance with the law, the proposal was approved as presented with the consent of the remaining six attending directors, as confirmed by the acting chair.

3. Evaluation of the Board of Directors

The Company conducted the evaluation of the Board of Directors for 2025 and disclosed in the report of the Board of Directors' meeting on March 9, 2026.

Evaluation frequency	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Performed once a year	January 1 to December 31 of the evaluation year	The entire Board of Directors Individual Board member Functional Committees	1. Internal self-evaluation of the Board of Directors. 2. Self-evaluation of the board members. 3. External professional organizations and experts shall be	Performance evaluation of the Board of Directors: at least including participation in the Company's operations, enhancement of the decision-making quality of the Board, composition and structure of the Board, selection and continuing education of directors, internal control, etc. Performance evaluation of individual Board members: at least including: alignment

				appointed every three years for evaluation.	of the Company's objectives and missions, the directors' awareness of their duties, their participation in the Company's operations, management of internal relationship and communication, the directors' professionalism and continuing education, internal control, etc. Performance evaluation of functional committees: participation in the Company's operations, awareness of the duties of the functional committee, enhancement of the decision-making quality of the functional committee's decisions, composition and selection of functional committee members, internal control, etc.

4. Goals for establishment of and execution status evaluation on the enhancement of functions of the Board of Directors for the current year and the most recent year:

(1) Structure of the Board of Directors

The composition of the Board of Directors of the Company is diverse and in line with the development needs of the Company, and each director and independent director has a complete and rich educational background as well as experiences, enabling the Board of Directors of the Company to perform its functions of management decision making and leadership supervision well. The "Procedures for Election of Directors" stipulate that the election of directors and independent directors shall be based on a cumulative voting system and a candidate nomination system, whereby shareholders holding above a certain number of shares may propose a list of candidates. with fair and transparent accepting process to enhance the opportunities for small shareholders to participate and protect the interests of investors, while avoiding monopoly of nomination rights or excessive floating. In addition, a by-election procedure for director vacancies is added to prevent the partial or total dismissal of directors and independent directors from affecting the execution and supervision of the Company's business. In addition, the independent operation and transparency of the Board of Directors should be emphasized, and directors and independent directors are all independent individuals who exercise their respective duties and responsibilities independently. The Company has also established a performance evaluation system of the Board of Directors to enhance the efficiency of the operations of the Board of Directors and to improve the functions of the Board of Directors. In accordance with the "Regulations for Performance Evaluation of the Board of Directors and Functional Committees," the Board of Directors conducts internal self-evaluation and self-evaluation of the Board members once a year, and assigns an external professional and independent organization or a team of external experts and scholars to conduct external performance evaluation once every three years.

(2) Independent director system

The number, qualifications, and exercise of the authorities of the independent directors of the Company are expressly set forth in the "Articles of Incorporation" and the "Rules Governing the Scope of Responsibilities of Independent Directors." The Company has also elected ten directors (including Four independent directors) at the shareholders' meeting on May 29, 2025. And has given them the right to participate in decision-making and express their opinions in accordance with the Securities and Exchange Act and other regulations.

(3) Establishment of Audit Committee
In accordance with Article 14-4 of the Securities and Exchange Act, the Company established an audit committee to replace the supervisors. The audit committee is composed of three independent directors with financial or business-related expertise and experience. The "Audit Committee Charter" stipulates the authority of the Audit Committee to exercise its duties independently to ensure the effective implementation of the Company's internal control, and the preparation of financial statements.

(4) Establishment of the Salary and Remuneration Committee
In accordance with Article 14-6 of the Securities and Exchange Act, the Company established the "Salary and Remuneration Committee Organization Charter," and completed the appointment of the Salary and Remuneration Committee members. The Committee is a professional and objective unit that evaluates matters related to the remuneration to directors and managerial officers of the Company, and makes recommendations to the Board of Directors for its reference in making decisions.

(5) The Company regularly arranges annual refresher courses for directors to enhance their legal knowledge on topics related to corporate governance.

5. As of the date of publication of the Annual Report, the Company has held one Board meeting in 2026 and all directors (including independent directors) were present in person.

(II) Operations of the Audit Committee

The Audit Committee met 6 times in 2025 and the attendance of independent directors is as follows:

Title	Name	Number of times of attendance in person	Number of times of attendance by proxy	Actual Attendance Rate (%)	Note
Independent Director	Wang, Kui-Ching	6	0	100%	
Independent Director	Lu, Chien-Jung	6	0	100%	
Independent Director	Chien, Yu-Kuo	6	0	100%	
Independent Director	Chen, Yun-Chang	6	0	100%	

Other items to be recorded:

1. The responsibilities of the Audit Committee and the focus of its work in 2025 were mainly on the following matters:
   (1) The annual financial statements signed or sealed by the chairperson, managerial officer and accounting officer.
   (2) Establish or amend the internal control system and the assessment of the effectiveness of the internal control system.
   (3) Establish or amend the procedures for handling significant financial transactions involving the acquisition or disposal of assets, derivative transactions, lending of funds to others, or endorsement or guarantee for others.
   (4) Matters involving directors' own interests.
   (5) Significant asset or derivative transactions.
   (6) Significant lending of funds, endorsements or guarantees
   (7) The raising, issuance or private placement of marketable securities of an equity nature.
   (8) The appointment, dismissal or compensation of attesting CPAs.
   (9) Appointment or removal of finance, accounting or internal audit officers.
   (10) Other significant matters stipulated by the Company or the competent authorities.
2. Where the operations of the Audit Committee meeting are subject to any one of the following conditions, the date, session, proposal content, Audit Committee meeting resolution results and the handling of the company to the opinions of Audit Committee shall be described:
   (1) Matters listed in Article 14-5 of the Securities and Exchange Act:
   (2) In addition to the previous matters, other matters that have not been approved by the Audit Committee but approved by more than two-thirds of all directors:

AUDIT COMMITTEE	MOTION CONTENT AND FOLLOW-UP PROCESSING	MATTERS SPECIFIED IN ARTICLE 14-5 OF THE SECURITIES AND EXCHANGE ACT	MATTERS THAT HAVE NOT BEEN APPROVED BY THE AUDIT COMMITTEE BUT APPROVED BY MORE THAN TWO-THIRDS OF ALL DIRECTORS:
2nd term 17th session Mar 7, 2025	1. Proposal for the assessment of the effectiveness of the company's internal control system for the year 2024 and the internal control statement.	V	None.
	2. Proposal for the company's 2024 annual business report and financial statements.	V	None.

		3. Proposal for the distribution of earnings for the year 2024.	∨	None.
		4. Proposal for the independence, suitability, appointment, and remuneration of the certified public accountant for the year 2025.	∨	None.
		5. Discussion on whether the overdue accounts receivable as of December 31, 2024, are classified as loans to others.	∨	None.
		Audit Committee Resolution: All attending committee members agreed to approve the proposal as presented.		
		Company's Response to the Audit Committee's Opinion: None.		
	2nd term 18th session Apr 17, 2025	1. Proposal for amendments to certain provisions of the Company's "Payroll Cycle" and "Internal Audit of Payroll Cycle."	∨	None.
		2. Proposal to provide a guarantee endorsement for the company's subsidiary, Aston Fluorotech Corp.	∨	None.
		Audit Committee Resolution: All attending committee members agreed to approve the proposal as presented.		
		Company's Response to the Audit Committee's Opinion: None.		
	2nd term 19th session May 8, 2025	1. Proposal for the financial statements for the first quarter of the 2025 fiscal year.	∨	None.
		2. Discussion on whether the overdue accounts receivable as of March 31, 2025, are classified as loans to others.	∨	None.
		Audit Committee Resolution: All attending committee members agreed to approve the proposal as presented.		
		Company's Response to the Audit Committee's Opinion: None.		
	3nd term 1th session Aug 6, 2025	1. The company's proposal for the financial statements for the second quarter of the 2025 fiscal year.	∨	None.
		2. Discussion on whether the overdue accounts receivable as of June 30, 2025, are classified as loans to others.	∨	None.
		3. Proposal to provide a guarantee endorsement for the company's subsidiary, Allied Supreme (Jia Xing) Corp.	∨	None.
		Audit Committee Resolution: All attending committee members agreed to approve the proposal as presented.		
		Company's Response to the Audit Committee's Opinion: None.		
	3nd term 2th session Nov 7, 2025	1. The company's proposal for the financial statements for the third quarter of the 2025 fiscal year.	∨	None.
		2. Discussion on whether the overdue accounts receivable as of September 30, 2025, are classified as loans to others.	∨	None.
		Audit Committee Resolution: All attending committee members agreed to approve the proposal as presented.		
		Company's Response to the Audit Committee's Opinion: None.		
	3nd term 3th session Dec 24, 2025	1. Amendments to certain provisions of the company's "Internal Control System" and "Internal Audit System."	∨	None.
		2. Proposal for amendments to certain	∨	None.

	provisions of the "Internal Control System" and "Internal Audit System" of the Company's subsidiary, Allied Supreme (Jia Xing) Corp.		
	3. Formulating the 2026 Audit Plan for the company and its subsidiaries, Allied Supreme (Jia Xing) Corp. and Aston FluoroTech Corp.	∨	None.
	4. Proposal for personnel changes in the positions of Chief Accounting Officer, Chief Financial Officer, and Corporate Governance Officer of the Company.	∨	None.
	Audit Committee Resolution: All attending committee members agreed to approve the proposal as presented.		
	Company's Response to the Audit Committee's Opinion: None.		

3. The implementation of the independent Director's recusal of the proposal of interest shall state the name of the independent Director, the content of the proposal, the reason for the recusal of interest and the circumstances of participation in voting: There was no motion involving conflict of interest this year, therefore, it is not applicable.
4. Communication between independent directors and internal/external auditors (e.g., discussions concerning the Company's financial and business affairs, the method of communication used, and the outcome):
   The Company's attesting CPAs and internal auditors report to the independent directors, through the Audit Committee, the results of their audits (reviews) of the Company's annual and semi-annual financial statements, the operations of the internal control system, etc. The independent directors are allowed to communicate fully with the CPAs and internal auditors in person during the meetings, so as to understand the Company's operating conditions for proper supervision. In addition to the quarterly meetings of the Audit Committee, independent directors also maintain contact and interaction with CPAs and auditors through electronic communication on a regular basis. Communication between Independent Directors, and Internal Audit Officer and CPAs during 2025 are as follows:
   (1) Communication between independent directors and internal audit officer:

Date	Content of communication	Suggestions:
March 7, 2025	1.The internal control self-assessment report for the year 2024. 2.The internal control system statement for the 2024. 3.Summary report (2024/12~2025/1) on the performance of internal audit business.	Nil
April 17, 2025	1. Proposed amendments to the Company's internal control system and internal audit procedures for the payroll cycle.	Nil
May 8, 2025	1. Summary report (2025/2~2025/3) on the performance of internal audit business.	Nil
Aug 6, 2025	1.Summary report (2025/4~2025/6) on the performance of internal audit business.	Nil
Dec 24, 2025	1. Amendment to the Company's "Internal Control and Internal Audit System". 2. Amendment to Allied Supreme (Jia Xing) Corp. "Internal Control and Internal Audit System". 3. Proposed amendments to the Budget Management Regulations of the Allied Supreme (Jia Xing) Corp. 4. 2026 the Company's Risk Assessment and Audit Plan." 5. Summary report (2025/7~2025/12) on the performance of internal audit business.	Nil

(2) Communication between the independent directors and CPAs

Date	Content of communication	Suggestions:
Mar 7, 2025	1. The accountant will provide an overview of the audit status of the individual financial statements and consolidated financial statements for the year 2024. 2. The accountant will present a report on the results of the key audit matters. 3. The accountant will discuss and communicate with attendees regarding their inquiries. 4. Matters related to communication requirements under relevant laws and regulations. 5. Independence in auditing.	Nil
Dec 24, 2025	1. Quality management system of accounting firm and AQI Information report . 2. Scope and methods of audit for the year 2025. 3. Significant risks and key audit matters. 4. Presentation and disclosure in the financial statements in accordance with IFRS 18. 5. Amendments to and enactment of relevant laws and regulations in 2025. 6. Independence of the audit function.	Nil

(III) Operation of Corporate Governance and the Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof

Assessment item	Participation status			Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
I. Has the Company formulated and disclosed its corporate governance practice principles in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies?"	V		The Company has formulated the "Corporate Governance Best Practice Principles" with reference to the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and by considering the practical operations of the Company, and has disclosed a variety of information in accordance with the relevant laws and regulations to protect the rights and interests of investors, stakeholders and employees.	No difference
II. Shareholding structure and shareholders' equity				
i. Has the Company established internal procedures to deal with shareholders' proposals, questions, disputes and litigation matters, and implemented them in accordance with the procedures?	V		i. The Company has a spokesperson and an acting spokesperson in accordance with the "Corporate Governance Best Practice Principles" to handle shareholder proposals, questions and disputes.	
ii. Does the Company have a list of the major shareholders and the ultimate controllers of the major shareholders who effectively control the Company?	V		ii. The Company's major shareholders are mostly the management team and long-term shareholders. The Company keeps track of the shareholdings of major shareholders and directors, and regularly reports changes in the shareholdings of directors, managerial officers and shareholders holding 10% or more of the equity.	
iii. Has the Company established and implemented a risk control and firewall mechanism with its affiliates?	V		iii. The Company and its affiliates operate independently. and have established the relevant controls in the internal control system and the "Regulations Governing the Management of Subsidiaries."	No difference.
iv. Has the Company established internal regulations to prohibit insiders from trading marketable securities using undisclosed information in the market?	V		iv. The Company has established the "Regulations for Processing Material Inside Information" and the "Management for Insider Reporting" to prohibit insiders, such as directors or employees, from trading marketable securities by using non-public information, and the relevant regulations have been disclosed on the Company's website. The directors of the Company attend courses on corporate governance and insider compliance held by outside organizations from time to time to acquire relevant knowledge. In addition, the Company provides insider trading related education information (including the laws, regulations, and case studies) to	

Assessment item	Participation status			Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
			insiders by e-mail at least once a year for their reference. The above information of 2025 was sent on 1/16, 4/2, 7/4 and 10/14 in 2025.	
III. Composition and responsibilities of the Board of Directors (I) Has the Board of Directors formulated and implemented a diversity policy on membership?	V		(I) The Company has established "Corporate Governance Best Practice Principles" to regulate the diversity of the Board member composition. The relevant regulations have been disclosed on the Company website and Market Observation Post System. According to Articles of Incorporation, Article 13, the nomination system is fully adopted for the election of Directors. The education, experience and qualification of the nominees are duly assessed to comply with the "Corporate Governance Best Practice Principles", so as to ensure the diversity of the Directors. In accordance with Corporate Governance Best Practice Principles, Article 20, Paragraph 3, the Board members should generally possess the necessary knowledge, skills and competencies for executing their duties. The Board shall maintain its diverse representation and weigh the benefit of a diverse Board composition in a considerate manner. To achieve the ideal goals of corporate governance, the overall Board of Directors shall possess the following capabilities: 1. Business judgment capabilities. 2. Financial and accounting analytical capabilities 3. Business management capabilities. 4. Crisis management capabilities. 5. Industrial knowledge. 6. International market perspective. 7. Leadership capabilities. 8. Decision making capabilities. The composition of the Board of Directors of the Company is diverse in terms of professional background, gender and field of work, in line with the development needs of the Company, and each director has a complete and rich educational background as well as experiences, enabling the Board of Directors of the Company to perform its functions of management decision making and leadership supervision well. Please refer to pages 5 to 6 of the Annual Report for the academic qualifications and work experience of each director. For the diversity of individual directors, please refer to page 9 to 10 of the Annual Report.	No difference.

Assessment item	Participation status			Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
(II) Has the Company voluntarily established any functional committees other than the Remuneration Committee and Audit Committee in accordance with the law?	V		(II) Under study and discussion. The Company will consider the matter as necessary.	The Company will consider the matter as necessary.
(III) Has the Company established the evaluation guidelines and methods for the Board of Directors' performance, for the regular annual performance evaluation; as well as presents the outcome of such evaluations to be applied to the remuneration to each director and their re-election nominations?	V		(III) The Company has established the "Regulations for Performance Evaluation of the Board of Directors and Functional Committees," which were approved by the Board of Directors on December 22, 2020 and then implemented. The Regulations stipulate that the members of the Board of Directors and functional committees are required to complete the "Board of Directors Performance Self-Evaluation Questionnaire," "Board Members Self-Evaluation Questionnaire" and "Functional Committee Performance Self-Evaluation Questionnaire," respectively, for internal performance evaluation by the end of the first quarter of the following year after the end of each year. In addition, Article 2 of the Regulations stipulates that external performance evaluation shall be conducted at least once every three years. The evaluation results shall serve as the reference for electing or nominating Directors, as well as the reference for determining the remuneration of individual Directors. The performance evaluation of the Company's Board of Directors shall include at least the following five major aspects: 1. Participation in the Company's operations 2. Enhancement of the decision-making quality of the Board 3. Composition and structure of the Board 4. Selection and continuing education of directors 5. Internal control The performance evaluation of directors shall include at least the following six major aspects: 1. Alignment of the Company's objectives and missions 2. Directors' awareness of their duties 3. Participation in the Company's operations 4. Management of internal relationship and communication 5. The director's professionalism and continuing education 6. Internal control The performance evaluation of functional committees shall include at	No difference.

Assessment item	Participation status			Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
			least the following five major aspects: 1.Participation in the Company's operations 2.Awareness of the duties of the functional committee. 3.Enhancement of decision-making quality of the functional committee. 4.Composition and selection of functional committee and election members 5. Internal control After the directors and functional committees have completed the questionnaires, the executive unit of the Board of Directors will collect and tally the scores. The internal evaluation for 2025 has been completed, and the scores of the Board of Directors, individual board members and functional committees are all above 93, and the performance has been evaluated as good with no necessity for improvement. The evaluation results were reported to the Board of Directors on March 9, 2026.	
(IV) Does the Company regularly evaluate the independence of the attesting CPAs?	V		(IV) The auditing committee obtained a copy of the independent statement and Audit Quality Indicates that issued by the CPA firm, and the Board of Directors annually establishes the items to evaluate the independence of the CPAs in accordance with the "The Norm of Professional Ethics for Certified Public Accountant of the Republic of China: Integrity, Impartiality, Objectivity and Independence" of the National Federation of CPA Associations of ROC, which includes: (a) The audit team members and their spouses as well as dependent relatives shall not hold direct or indirect material financial interests in the Company. (b) The audit team members and their spouses as well as dependent relatives shall not have a business relationship with the Company, or its directors or managerial officers, that would affect independence. (c) During audit period, no members of the audit team, their spouses as well as dependent relatives shall hold the positions of directors or managerial officers of the Company, or have a direct and material influence on the audit. (d) No members of the audit team shall be related to directors or managerial officers of the Company as spouses, lineal relatives by blood or by marriage, or relatives within 2nd degree of kinship. (e) No members of the audit team shall receive gifts or presents of significant value from the Company or its directors, managerial officers or major shareholders (the value of	No difference.

Assessment item	Participation status			Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
			which shall not exceed the standards of normal social etiquette). (f) Members of the audit team have performed the necessary independence/conflict of interest procedures and no breach of independence or unresolved conflict of interest has been identified As confirmed by the Company's Board of Directors on March 9th, 2025, the CPAs have no financial interest or business relationship with the Company other than professional fees for attestation and tax cases, and members of the CPAs' family backgrounds do not violate the independence requirements, and meet the Company's independence evaluation criteria to qualify as the Company's attesting CPAs.	
IV. Does the listed company have a suitable and appropriate number of corporate governance personnel, and designated a corporate governance officer to be responsible for corporate governance related matters (including but not limited to providing information necessary for directors to perform their business, assisting directors and supervisors to comply with the relevant laws and regulations, conducting Board and Shareholders' meeting related matters in accordance with the law, preparing minutes of Board and shareholders' meetings, etc.)?	V		On July 10, 2020, the Board of Directors passed the resolution appointing the CFO, Liu, Yen-Chih as the Corporate Governance Officer. Liu shall be in charge of corporate governance matters, subject to the supervision of the Chairperson and the Board. The CFO, Liu, Yen-Chih serves as the Head of Accounting of the Company. He has work experience serving as the head of financial accounting or audit in a public listing company for over three years, satisfying the position as Head of Corporate Governance of the Company. Due to a personnel adjustment, the Company resolved at a Board meeting on December 24, 2025, to appoint Ms. Yin Ya-Fang as Chief Corporate Governance Officer and Head of Finance, effective January 1, 2026, responsible for corporate governance-related matters. Ms. Yin currently serves as the Company's Head of Finance and has more than three years of experience in finance and shareholder services at publicly listed companies. She possesses the professional expertise required of a financial executive at a public company and meets the qualification requirements for the position of Chief Corporate Governance Officer. According to the scope of responsibilities, the Head of Corporate Governance conducts his duty. In 2025, the main responsibilities and performance status were as follows: I. Provided information for the Board to perform their duties and arranged the Directors' continuing education. II. Provided information concerning the latest regulation development for the Board to perform their duties, so as to assist them in legal compliance matters. III. Studied and planned for the appropriate corporate systems and organization structure to promote the board's independence, transparency and legal compliance.	No difference

Assessment item	Participation status			Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
			IV. The Board first consulted with its members pertaining to the planning before preparing the agenda. All Board members were notified at least seven days before the Board meeting. Furthermore, sufficient information of the meeting and a description of each resolution was provided to facilitate the Directors' understanding regarding the resolutions. The minutes were completed 20 days after the Board meeting. V. Each year, the general shareholders' meeting shall be registered within the time period required by the law. The meeting notice, meeting handbook and meeting agenda shall be prepared and applied for before the time period. After amendments made to Articles of Incorporation or the Board of Directors are re-elected, a change of registration shall be submitted. VI. In accordance with the performance indicators of the corporate governance evaluation system, the information on corporate governance was improved. VII. Paid attention to information transparency and symmetry to ensure shareholders' interest. In addition, Liu, Yen-Chih the Corporate Governance Officer completed a total of 12 hours of training in 2025. Please refer to page 37 of the Annual Report (Table 2).	
V. Has the company established communication channels with stakeholders (including but not limited to shareholders, employees, customers and suppliers, etc.), set up a stakeholder area on the company's website and appropriately responded to important CSR (corporate social responsibility) issues of concern to stakeholders?	V		The Company has set up a stakeholder section on its website, including employees, customers, suppliers, investors, etc. The Company has also set up communication channels through designated windows by the stakeholder group to continuously listen to the feedback of stakeholders and understand their concerns, so as to properly respond to the issues of concern to stakeholders.	No difference
VI. Has the Company commissioned professional stock agency institution to handle shareholders' meeting affairs?	V		The Company has appointed a professional stock affairs agency, Yuanta Securities Co., Ltd., to handle shareholders' meetings.	No difference
VII. Information Disclosure i. Has the Company set up a website	V		i. The Company has set up the website (https://www.alliedsupreme.com)	No difference

Assessment item	Participation status			Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
to disclose financial and corporate governance information?			to regularly disclose and update information related to the Company's finance and business as well as corporate governance.	
ii. Has the Company adopted other methods of information disclosure (*e.g.,* setting up an English-language website, designating a person responsible for the collection and disclosure of corporate information, implementing a spokesperson system, and placing corporate presentation sessions on the Company's website)?	V		ii. The Company has a dedicated staff responsible for information collection and timely disclosure of the relevant information in accordance with the regulations. 1. The Company has established a spokesperson and acting spokesperson system in accordance with the regulations, and discloses their names and contact information on the Company's website. 2. The Company has disclosed the information of the earnings calls on the Company's website. 3. The Company has set up an English website to provide related information about the Company to stakeholders.	
iii. Does the Company announce and report its annual financial statements within two months after the end of the fiscal year, and announce and report its first, second and third quarterly financial statements and operations for each month well in advance of the prescribed deadline?	V		iii. In order to provide investors with sufficient and accurate information, the Company announced and filed its financial statements as below: 2024 Financial report was announced on Mar 13, 2025 2025 Q1 Financial report was announced on May 9, 2025 2025 Q2 Financial report was announced on Aug 12, 2025 2025 Q3 Financial report was announced on Nov 13, 2025 2025 Financial report was announced on Mar 16, 2026.	
VIII. Does the Company have other important information that can help with the understanding of the state of the Company's corporate governance (including but not limited to employee rights and benefits, employee care, investor relations, supplier relations, rights of interested parties, the status of continuing education of directors and supervisors, the implementation of risk management policies and risk	V		The Management of the Company actively promotes corporate governance. The implementation of the relevant systems and measures adopted is as follows: 1. The Company has established work rules, and has carried out the protection of employees' rights and interests regardless of class, gender or nationality. In addition to providing employees with insurance, education and training, medical checkups and retirement services in a manner superior to the requirements by the law, the Company's Employee Welfare Committee was established to serve as a communication channel between management and employees, to promote and implement various employee welfare policies, to create a harmonious working environment and to enrich the lives of employees.	No difference

Assessment item	Participation status			Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
measurement standards, the implementation of customer policies, the Company's purchase of liability insurance for directors and supervisors, etc.)?			2. Investor relations, supplier relations and stakeholder rights: The Company strives for transparency of information, discloses all financial and business information in a timely and appropriate manner as required by the law, and establishes a contact window and e-mail address to provide a channel for investors, suppliers and stakeholders to leave messages, and respond to their opinions. In order to protect the rights of both domestic and foreign investors, the Company has set up a corporate governance section in English and Chinese on its website to provide investors with diversified information. The Company and its suppliers sign written contracts or purchase orders on an equal footing to define mutual rights and obligations during the cooperation period, and to protect each other's legal rights and interests. 3. Continuing educations of directors: All directors of the Company have taken the relevant courses in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies." Please refer to page 37 of the Annual Report (Table 1) for information on directors' continuing education in 2025. 4. Risk management policies and risk measurement standards: The Company focuses on the core business in accordance with the relevant laws and regulations, promotes and implements various policies, and establishes risk management measures and related management policies to reduce and avoid any risks that may jeopardize the Company's interests, and emphasizes the maintenance of employee safety. Matters related to the Company's major operating policies, investment proposals, acquisition or disposal of assets, and endorsements and guarantees are evaluated and analyzed by the relevant responsible departments before being submitted to the Board of Directors for resolution. The Auditing Office prepares annual audit plans based on the results of the risk management measures and implements them in order to carry through risk control and other monitoring mechanisms. 5. Implementation of customer policies: The Company's sales department is responsible for communicating and coordinating with customers from time to time to provide good services and solve customers' problems in response to customer needs, and the sales department	

Assessment item	Participation status			Discrepancies with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	Summary description	
			conducts customer satisfaction surveys from time to time to provide customers with various channels for two-way communication. 6. Directors' Liability Insurance: The Company has procured liability insurance for its directors. Key details, including the insured amount, coverage scope, and premium rates, were approved by the Board of Directors on December 24, 2025, and were subsequently reported to the Board on March 9, 2026, and disclosed on the Market Observation Post System (MOPS).	

(Table 1) Continuing education of the Company's directors

Title	Name	Date	Organizer	Course Name	Hours
Director	Hou, Chia-Sheng	Dec 3, 2025	The Securities & Futures Institute (SFI)	➢ Trends in Sustainability Disclosure: The Issuance, Impacts, and Responses to the IFRS S1 and S2 Sustainability Disclosure Standards. ➢ Board Performance Evaluation.	6
	Li, Yuan-Chung				6
	Hsieh, Sheng-Kuo				6
	Su, Ming-Sheng				6
	Chen, Si-Ling				6
	Wu, Ming-Yuan				6
Independent Director	Lu, Chien-Jung				6
	Chien, Yu-Kuo				6
	Chen, Yun-Chang				6
	Wang, Kui-Ching				6

(Table 2) Continuing education of the Company's Corporate Governance Officer

Title	Name	Date	Organizer	Course Name	Hours
Corporate Governance Officer	Liu, Yen-Chih	Oct 3, 2025	The Securities & Futures Institute (SFI)	➢ 2025 Insider Trading Prevention Awareness Seminar.	3
		Dec 3, 2025	The Securities & Futures Institute (SFI)	➢ Trends in Sustainability Disclosure: The Issuance, Impacts, and Responses to the IFRS S1 and S2 Sustainability Disclosure Standards. ➢ Board Performance Evaluation.	6
		Dec 18, 2025	Taiwan Investor Relations Association (TIRA)	➢ Articulating Sustainable Value: ESG Storytelling and Silver-Age Strategy.	3

(IV) If the Company has a salary and remuneration committee or a nomination committee, it should disclose its composition, responsibilities and operations:

1. On May 29, 2025, the Board of Directors resolved and selected independent directors Mr. Chien, Yu-Kuo, Mr. Wang, Kuei-Ching, Mr. Lu, Chien-Jung and Chen, Yun-Chang, as the members of third term of the Salary and Remuneration Committee, and elected independent director Mr. Chien Yu-Kuo as the convenor of the Salary and Remuneration Committee.
2. The function of the Committee is to professionally and objectively evaluate the policies, performance appraisal and system related to the remuneration to directors and managerial officers of the Company, and to make recommendations to the Board of Directors for its reference in making decisions.
3. Information on the members of the Remuneration Committee

Identity	Name	Professional qualifications and experience	Status of Independence	Number of other public companies in which the individual is concurrently serving as a remuneration committee member	Note
Convener and independent director	Chien, Yu-Kuo	Please refer to pages 7~9 for 3. Disclosure of professional qualifications of directors and independence of independent directors:	(1) Not an employee of the Company or its affiliates. (2) Not a director or supervisor of the Company or its affiliates. (3) Not a director, spouse, minor child thereof, or other natural person shareholders who hold more than 1% of the total issued shares of the Company by nominee arrangement or with top ten ownership. (4) Not the managerial officer listed in (1) or the spouse, relatives within the second degree of kinship or direct blood relatives within the third degree of kinship of the person listed in (2) and (3). (5) Not a director, supervisor or employee of an institutional shareholder directly holding 5% or more of the total number of issued shares of the Company, or among the top 5 in shareholdings, or designating its	0	
Independent Director	Wang, Kuei-Ching			0	

Independent Director	Lu, Chien-Jung		representative to serve as a director or supervisor of the Company under Article 27, Paragraph 1 or 2 of the Company Act. (6) Not a director, supervisor or employee of other company. If a majority of the Company's director seats or shares with voting rights and those of that other company are controlled by the same person: (7) Not a director, supervisor or employee of the other company or institution who is or whose spouse is in the chairperson, president or equivalent positions of the Company. (8) Not a director, supervisor, managerial officer or shareholder holding 5% or more of the shares of a specific company or institution that has a financial or business relationship with the Company. (9) Not a professional individual who, or an owner, partner, director (managing director), supervisor, or managerial officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the Company or any affiliate of the Company, or that provides commercial, legal, financial, accounting, or relevant services to the Company or any affiliate of the Company for which the provider in the past 2 years has received cumulative compensation exceeding NT$500,000, or a spouse thereof (10) No situation under any of the subparagraphs of Article 30 of the Company Act. Not an employee of the Company or its affiliates.	0	
Independent Director	Chen, Yun-Chang			0	

4. Information on the operation of the Remuneration Committee

(1) There are four members in the Company's Salary and Remuneration Committee.

(2) The term of office of the members in the current term: May 29, 2025 to May 28, 2028. The Salary and Remuneration Committee met three times in the most recent year (2025). The qualifications and attendance of the members are as follows:

Title	Name	Number of times of attendance in person	Number of times of attendance by proxy	Actual Attendance Rate (%)	Note
Convener	Chien, Yu-Kuo	3	0	100%	
Committee member	Lu, Chien-Jung	3	0	100%	
Committee member	Wang, Kui-Ching	3	0	100%	
Committee member	Chen, Yun-Chang	1	0	100%	Newly appointed in the third term on May 29, 2025. Required to attend 1 meeting.

Other items to be recorded:

I. If the Board of Directors does not adopt or amend the recommendation of the Remuneration Committee, it shall state the date and period of the Board of Directors' meeting, the content of the resolution, the result of the Board of Directors' resolution and the Company's handling of the recommendation of the Remuneration Committee (if the compensation approved by the Board of Directors is better than the recommendation of the Compensation Committee, it shall state the difference and the reasons thereof): None.

II. If the members of the Remuneration Committee have objections or reservations to the resolutions and there are records or written statements, they shall state the date and period of the Remuneration Committee, the content of the resolutions, the opinions of all members, and the treatment of the opinions of the members: No such cases have occurred.

III. The authorities of the Salary and Remuneration Committee are as follows:

(I) Regularly review and propose amendments to the "Salary and Remuneration Committee Charter."

(II) Establish and regularly review the performance evaluation standards, annual and long-term performance targets, and policies, systems, standards and structures for remuneration of directors and managerial officers of the Company.

(III) Periodically evaluate the achievement of the performance targets of the Company's directors and managerial officers, and determine the contents and amount of their individual remuneration based on the evaluation results by the performance evaluation standards.

IV. The following are the resolutions of the Salary and Remuneration Committee in 2025:

Date	Resolutions	Results of Resolutions Passed at the Meeting	The Company's Handling of Shareholder/Member Feedback
2nd term 8nd session Mar 7,	1. Proposal for the distribution of employee compensation and director remuneration for the year 2024.	The proposal was approved as presented with the unanimous consent of all attending	No comments.

	2025		committee members after being consulted by the Chair.	
	2nd term 9nd session Apr 17, 2025	1. Proposal for the distribution of internal personnel compensation for the year 2024.	The proposal was approved as presented with the unanimous consent of all attending committee members after being consulted by the Chair.	No comments.
	3nd term 1nd session Dec 24, 2025	1. Proposal to define the scope of 'grassroots employees' for the Company.	The proposal was approved as presented with the unanimous consent of all attending committee members after being consulted by the Chair.	No comments.
		2. Proposal for the 2026 salary adjustment for executives of the company and its subsidiary, Allied Supreme (Jia Xing) Corp and Aston FluoroTech Corp.	The proposal was approved as presented with the unanimous consent of all attending committee members after being consulted by the Chair.	No comments.

5. Information on the Nomination Committee members and its operations: Not applicable.

(V) Promotion of the Sustainable Development and Deviations from Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons for Deviations

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary description	
I. Has the Company set up a full-time (or part-time) unit to promote sustainable development, together with senior management authorized by the Board of Directors to handle the related matters, and report to the board on the handling of the matters?	V		1. In accordance with the Company's sustainable management policy, the "Social Responsibility Committee" was established in 2021 and renamed the " ESG Sustainable Development Committee " in 2022, which is the highest-level decision center for sustainable development within the Company. The Chairperson of the Board of Directors serves as the Chairperson of the Committee, and together with a number of senior officers from different fields, they review the core operating capabilities of the Company to set up the medium- to long-term sustainable development plan. 2. In continuation of the CSR policy, the Company formulated the Sustainable Development Best Practice Principles on March 14, 2022 and described the governance structure of the Company to promote sustainable development, which was approved by the Board of Directors and then implemented. 3. The Principles describe the implementation of sustainable development in each organization of the Company, including but not limited to: (1) The ESG Sustainability Committee was established on March 14, 2022, with the Chairman of the Board authorized by the Board of Directors to serve as the Convener. In 2025, a dedicated Sustainability Development Task Force was further established to coordinate implementation. The Company reviews the progress of sustainability initiatives at management meetings on a regular basis and reports the implementation status to the Board of Directors annually. Relevant information is also disclosed on the Company's website. (2) Following the GRI sustainability reporting guidelines, the FSC's supplementary guidelines for the chemical industry, the TCFD framework, and the SASB framework, the company has established standards that it must adhere to. These standards cover significant issues and information related to environmental, social, and governance aspects that are of concern to stakeholders. The company conducted its first assessment in 2022 and documented the results in its ESG sustainability report. The company's 2025 Sustainability Report (Year 114 in the ROC calendar) outlines the concrete outcomes and implementation status of its ESG initiatives. The report includes the key themes and focus areas across ESG dimensions, implementation details, communication with various stakeholders, materiality analysis, and the	The Company has complied with the basic spirit and regulations of "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and has no evident deviation.

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary description	
			organizational structure of the company's functional governance committees. The report was submitted to the Board of Directors on August 6, 2025 and the Board reviewed and acknowledged its contents, expressing support for the current implementation status and future direction of the company's sustainable development efforts. (3) The ESG Sustainability Committee reported to the Board of Directors on the annual performance during 2025, including: A. Implementation Status of Integrity Management for 2024 (Reported on March 7, 2025) B. Approval of the 2024 Sustainability Report (August 6, 2025): The approved content includes, but is not limited to, reports on water resource management, waste management, environmental protection and energy conservation, and the achievement of greenhouse gas reduction targets. It also covers workplace care, talent development, and the enhancement of occupational safety and health systems, as well as disclosures on participation in public welfare activities, demonstrating the Company's sound corporate governance and overall operational performance. C. Report on stakeholder communication results for 2025 (December 24, 2025). D. Report on Risk Assessment and Formulation of Sustainability Strategic Goals for 2026 (December 24, 2025).	
II. Does the Company conduct risk evaluations on environmental, social and corporate governance issues related to the Company's operations in accordance with the materiality principle and formulate relevant risk management policies or strategies?	V		This disclosure covers the Company's sustainability performance from January to December 2025. The scope of the risk assessment is based on the parent company in Taiwan and currently does not include subsidiaries. 1. To enhance the Company's risk management framework, strengthen corporate governance effectiveness, and ensure the completeness, effectiveness, and reasonableness of risk management, as well as to effectively assess and monitor the Company's risk-bearing capacity, determine risk response strategies, and ensure compliance with risk management procedures, the Company, with approval from the Board of Directors, established the 'Risk Management Measures' and 'Risk Management Policy.' These were approved by the Board on September 2, 2020, to reasonably ensure the achievement of the Company's short-, medium-, and long-term sustainability strategies and objectives. 2. Since 2020, the Company has actively implemented its risk management framework. Each year, all departments conduct assessments of hazard risks, operational risks,	The Company has complied with the basic spirit and regulations of "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and has no evident deviation.

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary description	
			financial risks, strategic risks, contractual risks, information security risks, and climate risks, while also paying attention to biodiversity and other related risks. This process encompasses environmental, social, and governance (ESG) risk assessments, and the results are regularly reported to the Board of Directors. 3. On December 24, 2025, the Company presented the Risk Management Report to the Board of Directors. The identified risk types and the corresponding strategies established are as follows: (1) Risk assessments across various dimensions, including operational risks related to environmental, social, or corporate governance (ESG) issues, strategic risks, financial risks, and climate risks, have not yet addressed biodiversity-related risks. Nevertheless, the Company maintains a high level of attention to the impacts surrounding its operational sites and has established risk control and mitigation measures accordingly. (2) Risks affecting identified after assessment include talent development, product industry and regional applications, quality, material supply chain, manufacturing costs, and various improvement project implementations. The Board of Directors provided direct guidance and relevant recommendations in response. Additionally, operations are conducted in accordance with ISO system standards, ensuring a well-established mechanism for continuous improvement. (3) Based on risk assessments, the company has formulated short-, medium-, and long-term sustainability strategies, with a primary focus on the following UN Sustainable Development Goals : ■ Short-term: In response to climate action, the Company promotes energy saving and carbon reduction initiatives and engages suppliers in sustainability practices. ■ Medium-term: Emphasize the sustainable development of cities and communities to create long-term sustainability impact. ■ Long-term: Implement responsible sustainable production practices and build strong partnerships for sustainability. (4) Through the formulation of risk assessment strategies, the Company establishes targets across various dimensions: **Environmental:** In 2025, the Company conducted an inventory of organizational greenhouse	

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary description	
			gas (GHG) emissions for 2024 in accordance with ISO 14064-1 guidelines. The inventory was assured by an independent third-party accountant, and the Company's GHG baseline year was adjusted to 2024. The results were reported to the Board of Directors on December 24, 2025. The Company achieved a 5% reduction in GHG emissions in 2025 and set a cumulative reduction target of 10% for 2026, with a long-term goal of achieving net-zero carbon emissions by 2050. To minimize environmental impacts from its operations, the Company implemented the ISO 14001 Environmental Management System in 2025 and obtained third-party certification within the same year. **Social:** In 2025, the Company reviewed, consolidated, and established comprehensive corporate regulations, revising a total of eight policies. The Company also maintained the operation of various ISO systems to ensure stable employee occupational safety, safeguard the quality of supplied products, and address labor working conditions. **Governance:** The Company complies with relevant regulations, discloses sustainability-related information, safeguards the rights and interests of stakeholders, and protects confidential information. Stakeholder opinions are collected and communicated, and in 2025, one engagement session was conducted via the IR platform. In the same year, the Company implemented the ISO 27001 Information Security Management System, with certification expected in 2026, to ensure that stakeholder rights and daily operations are not affected by information security risks. For more detailed information on materiality assessments and management objectives, please refer to the 'Identification of Material Topics' section in the Sustainability Report.	
III. Environmental Issues (I) Has the Company established a suitable environmental management system according to the characteristics of its industry?	V		(I) The Company has standard operating procedures and standards according to the characteristics of construction operations. In addition to requiring personnel to perform operations in accordance with the Company's specifications, the Company also strives to strengthen the safety and health risk control of the operating environment, activities, equipment or facilities, and regularly with the implementation of the operating environment measurements. On December 19, 2025, the Company underwent third-party verification of the ISO 14001:2015 Environmental Management System, with certification expected in 2026.	The Company has complied with the basic spirit and regulations of "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and has no evident deviation.

<table>
<tr><th rowspan="2">Assessment item</th><th colspan="3">Participation status</th><th rowspan="2">Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td>(II) Does the Company strive to improve energy efficiency and use recycled materials that have a low impact on the environment?</td><td>V</td><td></td><td>(II) The Company actively invests in the research, development, and application of technologies to provide customers with energy-efficient design solutions and to manufacture equipment for environmental protection, aiming to reduce environmental pollution and promote energy reuse. In daily operations, the Company enhances resource efficiency through electricity, water, and energy conservation measures.
Internally, the Company has implemented a SCADA system to enable the recycling of water resources and minimize environmental impact. In 2024, the Company completed the installation of a solar self-generation system, which became operational in 2025, and has also established a small-scale energy storage facility for power management and scheduling.</td><td></td></tr>
<tr><td>(III) Does the Company assess the potential risks and opportunities of climate change for the business now and in the future, and take measures to address climate-related issues?</td><td>V</td><td></td><td>(III) In response to the potential risks and opportunities of climate change for enterprises now and in the future, the Company continues to be concerned about environmental protection-related issues and implement environmental improvements, and therefore formulates water resources or waste management policies with energy conservation, reduction, habit change and effective control as the management objectives. In line with the Task Force on Climate-related Financial Disclosures (TCFD) framework issued by the Financial Stability Board, the Company discloses information on governance, strategy, risk management, and key metrics and targets, while developing corresponding mitigation measures and analyzing potential opportunities. For more details, please refer to the ‘Sustainable Environment’ section in the Sustainability Report.”</td><td></td></tr>
<tr><td>(IV) Does the Company keep statistics on greenhouse gas emissions, water consumption and total tonnage of waste for the past two years, and develop policies for energy saving and carbon reduction, greenhouse gas reduction, water use reduction or other waste management?</td><td>V</td><td></td><td>(IV) The company to advocate for energy conservation and carbon reduction. The effectiveness of implementation over the past two year in terms of greenhouse gas emissions, water usage, and total waste weight is as follows:
(I) Annual Greenhouse Gas Emissions for Scope 1 to Scope 3
<table>
<tr><th>Year</th><th>2025</th><th>2024
(Base Year)</th><th>Var%</th></tr>
<tr><td>Scope1</td><td>650.4036</td><td>646.42</td><td>0.62%</td></tr>
<tr><td>Scope2</td><td>6,480.09</td><td>7,180.90</td><td>-9.76%</td></tr>
<tr><td>Scope3</td><td>1,489.87</td><td>1,772.84</td><td>-15.96%</td></tr>
<tr><td>Subtotal(S1+S2)</td><td>7,130.49</td><td>7,827.32</td><td>-8.90%</td></tr>
<tr><td>Greenhouse gas emission intensity (kgCO2e/ per</td><td>1.5</td><td>1.2</td><td>24.47%</td></tr>
</table></td><td></td></tr>
</table>

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary description	

million)			

Note:
1. The Company obtained third-party assurance in 2024 and thus designated 2024 as the baseline year for greenhouse gas (GHG) emissions. The GHG inventory for 2025 was completed in 2026, and third-party verification for the 2025 inventory is planned to continue in 2026.
2. In 2025, Scope 1 and Scope 2 greenhouse gas (GHG) emissions decreased compared with the baseline year, primarily due to changes in overall market demand, which led to a corresponding reduction in energy consumption. In addition, the Company initiated on-site solar self-generation in 2025 to reduce purchased electricity usage, which has also contributed positively to GHG emission reductions.

(II) Greenhouse gas emissions from water consumption

Year	2025	2024 (Base Year)	Var%
Water consumption (Unit: degree)	53,483	65,365	18.2%
Greenhouse gas emissions from water consumption (TonsCO2e)	12.46	15.21	18.1%

Note:
1. Promoting environmental protection and energy conservation, despite the addition of new facilities and increased personnel, water consumption in 2025 decreased compared with the baseline year 2024, resulting in a significant overall reduction in water resource usage.
2. All coefficients are based on the latest data announced by the Ministry of Environment. The carbon emission factor for tap water is calculated based on the production of purchased goods, using a carbon footprint factor of 0.233 kg CO_2e per unit.

<table>
<tr><th rowspan="2">Assessment item</th><th colspan="3">Participation status</th><th rowspan="2">Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>(III) Waste generation
<table><tr><td>Year</td><td>2025</td><td>2024 (Base Year)</td><td>Var%</td></tr><tr><td>Amount of Waste (in metric tons)</td><td>123.05</td><td>84.139</td><td>46.2 %</td></tr></table>Note:
1.The company does not generate any hazardous industrial waste.
2.The company has adjusted its waste calculation principles. Starting from July 2024, As a result, waste generation in 2025 increased by 46.2% compared with the baseline year, primarily due to adjustments in calculation methodology, leading to a noticeable discrepancy during the transition period.</td><td></td></tr>
<tr><td>IV. Social Issues
(I) Has the Company established the relevant management policies and procedures in accordance with the relevant laws and regulations as well as international human rights treaties?</td><td>V</td><td></td><td>(I) Our company supports and adheres to the basic human rights principles of the United Nations Universal Declaration of Human Rights, International Covenant on Civil and Political Rights, United Nations Global Compact, International Labor Organization Declaration on Fundamental Principles and Rights at Work, and other applicable laws and regulations at all our global operating locations, including the spirit of human rights norms in the Human Rights Code and International Labor Conventions. We have formulated a "Human Rights Policy" to ensure the human rights and interests of all employees (current employees, contract and temporary staff, interns, etc.). The Human Rights Policy is announced to all employees and disclosed on the company's website.
The company’s Human Rights Policy is clearly outlined in its Recruitment and Employment Management Regulations, which ensures salary reviews are conducted based on the principle of equal pay for equal work, and promotes the equal employment of Indigenous people and individuals with disabilities.
In 2025, the company was awarded the Labor Ministry’s Golden Excellence Award in the Job Redesign Category, recognizing its outstanding achievements in promoting employment for individuals with disabilities and creating a supportive workplace. Additionally, at the Changhua County 2025 Outstanding Employers of People with Disabilities and Exceptional Employment of People with Disabilities Awards, the company received the Second Prize, further highlighting its commitment to corporate social responsibility and its practical implementation.</td><td>The Company has complied with the basic spirit and regulations of “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and has no evident deviation.</td></tr>
</table>

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary description	
(II) Has the Company established and implemented reasonable employee benefit measures (including compensation, vacation, other benefits, etc.) and appropriately reflected operational performance or results in the employee compensation?	V		(II) The company conducts regular reviews of market salary levels, economic trends, and individual potential for salary adjustments, and bonuses are calculated based on the achievement of annual budget goals and individual performance to provide reasonable compensation for employees. 1. Regulations: Our company has established the "Employee Salary and Compensation Management Regulations", "Annual Performance Assessment Management Regulations", and "Administrative Action Safety Awards and Penalties Regulations" in accordance with relevant laws and regulations. Through transparent and clear management regulations, we aim to reward outstanding performance and provide improvement opportunities for poor performance to implement our company's business philosophy and achieve corporate social responsibility goals. The company conducts regular reviews of market salary levels, economic trends, and individual potential for salary adjustments, and bonuses are calculated based on the achievement of annual budget goals and individual performance to provide reasonable compensation for employees. The company also stipulates in Article 22 of its Articles of Association that if the company makes a profit (which refers to profit before tax deducted for employee and director compensation), it should first reserve an amount to offset accumulated losses and then allocate 5% to 10% of pre-tax net profit, excluding employee and director compensation, as employee compensation. 2. Actual distribution of bonuses in 2025: The amount of Three traditional holiday bonuses was NT$50,772 thousand, and Employee bonuses was NT$131,005 thousand. 3. The company provides a variety of comprehensive benefits: (1) Mandatory labor insurance, national health insurance, and regular contributions to retirement pensions in accordance with the law. (2) Group insurance is provided based on job nature after employment. (3) The leave system is comprehensive, in addition to the legal leave, other types of leave are also provided which are more favorable than the Labor Standards Act. (4) The year-end party raffle was held on Jan 17th, 2026, and commemorative gold coins were awarded to long-serving employees who had performed exceptionally well. (5) Rich reading materials are provided to enrich the mind and knowledge. (6) Quality uniforms made of comfortable materials are provided, and safety shoes	The Company has complied with the basic spirit and regulations of “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and has no evident deviation.

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
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			that are durable and comfortable are also provided to ensure the safety of employees. (7) Free parking and exclusive personal tableware are provided. (8) A comfortable pantry is provided, equipped with free coffee, a refrigerator, and a microwave oven, among other facilities. (9) The company supports and promotes gender equality policies, providing a breastfeeding-friendly room and signing contracts with friendly childcare centers to provide good and friendly childcare services for employees. (10) For contributions under the old pension scheme, the Company engages professional actuaries to ensure employees' future retirement benefits. Under the new pension scheme, the contribution rate is 6%, and the Company makes full contributions for all eligible employees.	
(III) Does the Company provide a safe and healthy work environment for employees, and implement regular safety and health education for employees?	V		(III) The Company complies with all occupational safety and health regulations, with a dedicated Occupational Safety and Health Unit responsible for planning, implementing, and supervising safety and health management operations and training. Through regular self-inspections and safety training and drills necessary for disaster prevention, employees' awareness of workplace hazards and their emergency response capabilities are enhanced. Explanation of Measures and Implementation of Employee Personal Safety and Work Environment Protection: 1. The Company has appointed dedicated on-site nurses and contracted factory physicians to provide employees with periodic care, offer recommendations based on the work environment, and support physical and mental health well-being. 2. Periodic dissemination of information related to a healthy workplace to provide employees with a reassuring work environment. 3. Environmental monitoring is conducted every six months, including measurements of gases (such as carbon dioxide and isopropanol concentrations) and illuminance levels in the workplace, to ensure a safe working environment. 4. Training on the proper use of personal protective equipment (PPE) is provided to guide employees in correctly wearing PPE to ensure its effectiveness. 5. New employees are required to undergo occupational safety, health, and 6S training on their first day of employment. In 2025, a total of 36 new employees completed this training. Additionally, all employees participate in quarterly on-	The Company has complied with the basic spirit and regulations of "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and has no evident deviation.

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
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			the-job occupational safety and health training to ensure that safety awareness is continuously reinforced. 6. In 2025, the Company recorded one work-related injury (0 female, 1 male), all full-time employees, with no part-time cases, representing 0.231% of the total workforce. The case was classified as a minor injury, and no occupational diseases or work-related fatalities occurred. No fire incidents were reported during the year. To provide a safer working environment, the Company has implemented the ISO 45001 Occupational Health and Safety Management System and obtained third-party certification, continuously strengthening employees' safety awareness through the ISO 45001 framework.	
(IV) Does the Company have an effective career development program for employees?	V		(IV) The Company has established the "Regulations Governing Education and Training" to evaluate the annual education and training needs and draw up plans every year. The courses include professional courses, general knowledge courses, safety courses, management training, etc. Through work and training, individual career planning and the overall interests of the Company can align at the same time. In the fiscal year 2025, our company trained a total of 1,457 employees, with a total of 5,688.06 training hours.	The Company has complied with the basic spirit and regulations of "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and has no evident deviation.
(V) Does the Company follow the relevant laws, regulations and international guidelines for customer health and safety, customer privacy, and marketing and labeling of its products and services, and establish the related consumer protection policies and grievance procedures?	V		(V)1. To ensure information security, the Company implemented the ISO 27001 Information Security Management System in 2025 and obtained third-party certification on February 24, 2026. The Company has also established the 'Information Security Management Measures' and the 'Personal Data Management Measures' to protect stakeholder rights and maintain the confidentiality of personal data. A dedicated 'Stakeholders' section is available on the Company's website, providing contact channels through which customers can raise any inquiries or concerns. 2. The Company's products primarily consist of equipment and materials used in corporate production and manufacturing. All products comply with relevant international standards and customer requirements. In addition, the Company has obtained ISO 9001 certification for its Quality Management System, ensuring clear channels for reporting disputes or complaints during production and after-sales."	

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary description	
(VI) Has the Company formulated supplier management policies that require suppliers to follow the relevant regulations on issues such as environmental protection, occupational safety and health or labor rights, and monitor their implementation?	V		(VI) 1. The company has established an internal control system, which includes the "Supplier Selection Management Procedure." As part of procurement management, qualified material suppliers and contractors are required to complete the "Supplier Basic Information" form and conduct a self-assessment using the "Supplier Evaluation Form," which emphasizes environmental protection, occupational safety, and hygiene. Throughout the trading process, the company actively promotes its Corporate Social Responsibility (CSR) policies to its suppliers through various channels. 2. The Company requires newly engaged suppliers, who have not previously conducted business with the Company, to sign a Corporate Social Responsibility (CSR) Commitment Letter. Although not mandatory, many suppliers are willing to sign to demonstrate their dedication to CSR objectives. By signing the commitment, suppliers pledge to comply with local laws regarding labor rights and human rights, environmental protection, and ethical business practices. The commitment also signifies the supplier's willingness to accept the Company's guidance and support, allocate resources, and prioritize issues related to environmental protection, safety, and health. In cases of non-compliance with local laws, suppliers agree to implement corrective actions within a specified period and regularly report progress to the Company for follow-up and verification. 3. Implementation of Human Rights Due Diligence for Suppliers: (1) The Company has established a Supplier Code of Conduct and disclosed it to all suppliers. The Code covers four main areas: labor, health and safety, environment, and business ethics, setting standards that suppliers are expected to follow. The labor section, based on internationally recognized standards, addresses human rights protection, prohibition of forced labor and child labor, appropriate working hours and benefits, humane treatment, non-discrimination, and freedom of association. Suppliers provide feedback on compliance with the Code through self-assessment questionnaires. (2) In 2025, the Company engaged 26 new suppliers to jointly sign the Corporate Social Responsibility (CSR) Commitment Letter, reflecting the Company's initial management responsibility. Audits are conducted on suppliers who have signed the commitment. (3) Using publicly available information such as supplier names and responsible personnel, the Company reviews government platforms, including the system	The Company has complied with the basic spirit and regulations of "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and has no evident deviation.

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary description	
			for employers violating labor laws, to identify any non-compliance records. Two suppliers were found to have violated the commitment and were publicly listed by authorities. The Company also implemented on-site visits, auditing six suppliers in 2025 to promote sustainability practices and reduce the risk of regulatory violations. (4) For identified violations or anomalies during on-site audits, the Company requires the relevant suppliers to complete a Supplier Quality Non-Conformance Report within a specified timeframe. The procurement unit then verifies and follows up to ensure corrective actions are implemented. If needed, the Company provides guidance and recommendations. The Company will continue to promote human rights and corporate social responsibility, working together with suppliers to advance corporate sustainability.	The Company has complied with the basic spirit and regulations of "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and has no evident deviation.
V. Does the Company make reference to international standards or guidelines for the preparation of reports, such as corporate social responsibility reports, which discloses non-financial information about the company? Did the Company obtain confirmation or assurance from a third-party verifier for the preceding report?	V		The Company prepared the Sustainability Report for the preceding year on August 7, 2025, which has been independently assured by Ernst & Young Taiwan.	
VI. If the Company has established sustainable development principles based on the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," describe the implementation and any deviations from the Principles:	V		The Company has established a "Sustainable Development Best Practice Principles" to carry out its commitment to corporate social responsibility, formulate the employee code of ethics and code of conducts, and policies on environmental safety and health management, and implement them. The Company has complied with the basic spirit and regulations of the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies." The company's implementation of sustainable development guidelines is as follows: 1. Establish a clear vision and mission for sustainable development, set net-zero carbon emissions as a sustainability goal, define specific sustainability strategy objectives, and formulate action plans to achieve short-, medium-, and long-term targets. 2. In the first phase by 2030, the short-term goal is to reduce emissions by 30%. In the second phase by 2040, the cumulative reduction target is 40%, and a long-term goal is set for the third phase by 2050 to achieve a cumulative reduction of 100%. 3. The company regularly reports the ESG achievements to the board of directors each year. The board of directors directly supervises improvements, including aspects such	The Company has complied with the basic spirit and regulations of "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and has no evident deviation.

Assessment item	Participation status			Differences with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary description	
			as corporate governance, social welfare, and environmental measures.	

VII. Other important information to facilitate better understanding of the Company's sustainable development practices:

(Table 1) Results of corporate social responsibility operations

Date	Activity	Financing
2025.01.10	Laptop Donation to Yongjing Elementary School, Changhua County	Social welfare
2025.04.26	'Rebirth Etude' activity organized by the At-Risk Youth Service Center, with 6 volunteers participating and a booth sponsorship fee of NT$10,000.	Social welfare
2025.09.16	Blood Donation Event	Social welfare
2025.11.17	Recognition as an Outstanding Employer for Exceeding the Hiring Quota of People with Disabilities in Changhua County, 2025	Social welfare
Throughout 2025	Donation of Charitable Meal Boxes	Social welfare

(Table 2) Annual Evaluation of Suppliers

New Supplier Assessment	Supplier Annual Evaluation	Establishing a sustainable supply chain.
Item/Description	Item/Description	Establishing supplier partnerships based on cooperation, mutual trust, and mutual benefit; adhering to a "willingness of vendors" policy, sharing and exchanging expertise, and building a solid foundation for long-term relationships that foster mutual growth
1. Supplier Business Planning Ability: Evaluating whether the supplier has addressed employee rights, company system, and operating conditions.	1. Quality Whether the inspection meets the standards and the quality stability.	
2. Manufacturing Capability or Technical Work Execution: Evaluating whether the supplier has the ability to fulfill order requirements and resolve problems, and whether the company is competitive in the market.	2. Delivery Acquiring raw materials on time, meeting production needs, reducing inventory, and improving capital utilization efficiency.	
3. Quality Management System: Assessment of whether the supplier has dedicated personnel or units responsible for quality inspection, and whether they can effectively oversee the production process and shipment quality.	3. Compliance Timeliness and compliance with the company's requirements.	
4. Corporate Social Responsibility and Corporate Governance: Evaluating whether the supplier attaches importance to environmental development and occupational safety and has the ability to sustainably operate.	4. Social Responsibility Driving suppliers to jointly implement environmental protection, human rights protection, and other sustainable development efforts.	

(VI) Climate-related Information:

1. Execution Status of Climate-related Information

<table>
<tr><th colspan="2">Assessment Item</th><th>Execution Status</th></tr>
<tr><td>I.</td><td>Description of the oversight and governance of climate-related risks and opportunities by the Board of Directors and management.</td><td>I. The ESG Sustainable Development Committee, approved by the Board of Directors, is chaired by the Chairman of the Board and supported by department heads. Each department head jointly assesses climate-related risks and proposes improvement measures, which are then reported to the Board.
In 2025, the assessed risks primarily included strategic risks, operational risks, and climate risks. The evaluation identified the highest-risk items, with climate-related impacts such as:
● Increased repair costs due to natural disasters
● Asset damage and losses
● Additional costs arising from heightened environmental compliance and climate change-related commitments
These assessments were reported to the Board of Directors on December 24, 2025, with the Board providing direct supervision and guidance. However, climate-related risks were not identified as material or critical risks for the year.</td></tr>
<tr><td>II.</td><td>Description of how identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium-term, long-term).</td><td>II. We have actively engaged in climate risk assessment and, in the 2026 Risk Report presented to the Board of Directors on December 24, 2025, further outlined its short-, medium-, and long-term sustainability strategy goals and action plans.
<table>
<tr><th>Types of Risks and Opportunities</th><th>Short-Term</th><th>Medium-Term</th><th>Long-Term</th></tr>
<tr><td>Transition Risks</td><td>● ESG ratings influence investment decisions.
● The demand for and regulations related to sustainability are increasing.
● Market competition is becoming more concentrated.</td><td>● Raw material costs are increasing.
● Failure to meet customer expectations may adversely affect the Company’s corporate image.</td><td>● Increase in greenhouse gas (GHG) emission costs.</td></tr>
<tr><td>Physical Risks</td><td>● Torrential rainfall.
● Extreme weather events, such as typhoons, may disrupt operations.</td><td>● Extreme weather events, such as typhoons, impacting operations.</td><td>● Rising sea levels.
● Increasing average temperatures.
● Extreme weather events, such as</td></tr>
</table></td></tr>
</table>

			typhoons, impacting operations.
Opportunities	● Developing affordable renewable energy facilities to support climate action and meet short-term reduction goals	● Promoting sustainable urban and community economic development to generate long-term impact and reduce supply chain emissions ● Assess tidal flooding risks and implement facility maintenance and repairs to prevent damage to products awaiting shipment.	● Investment in new energy markets. ● Implementation of remote work arrangements. ● Optimization of factory workplace environments. ● Practicing responsible, sustainable production and building strong partnerships

In response to the risks identified above, the following outlines the potential climate-related risks and opportunities that may have a financial impact, along with corresponding response strategies:

Transition Risks and opportunities on climate		
Climate-Related Risks (R) and Opportunities (O)	Financial Impact (– / +)	Response Strategies
O: Improvement in ESG ratings O: Compliance with FSC regulations for listed companies R: High Electricity User Regulations	– Cost of implementing energy-saving measures – Capital investment in renewable energy for high energy users + Reduction in externally purchased energy costs	● Conduct carbon inventory and invest in carbon reduction ● Comply with regulations for renewable energy infrastructure
R: Carbon Tax and Carbon Fees	– Increased operational costs due to carbon taxes and fees – Increased costs for installing and operating carbon reduction equipment	● Ongoing investment in low-carbon process improvements
O: Clear market focus with strong competitiveness positively influencing	– Tight market supply and demand schedules. – Increased costs for emission	● Continue implementing GHG reduction initiatives ● Provide carbon reduction

orders R: Increase in raw material costs	reductions throughout the product supply chain	guidance to suppliers ● Encourage suppliers to adopt climate adaptation and mitigation practices

Physical Risks and opportunities on climate		
Risks (R) / Opportunities (O)	Financial Impact (– / +)	Response Strategies
R: Asset damage due to extreme weather events	– Increased repair costs for facilities or equipment affected by typhoons	● Conduct emergency response drills and strengthen natural disaster preparedness measures
R: Rising product storage costs	– Repair costs at low-lying operational sites due to flooding – Increased storage and handling costs for relocated products	● Prioritize local suppliers to reduce transport emissions and distance-related risks ● Shorten product delivery lead times
R: Rising average temperatures	– Increased electricity costs due to higher energy consumption for air conditioning	● Evaluate and install variable frequency drives (VFDs) or energy-saving controllers for cooling systems.

The aforementioned physical and transition risks and opportunities will impact changes in the Company's operating costs.

III. Explanation of the financial impact of extreme weather events and transition actions:

III. <u>Impact of Extreme Weather Events:</u>

According to internal risk assessments, extreme climate events, such as heavy rainfall leading to flooding, pose serious risks to operations. These include potential damage to access roads affecting transportation and logistics, and damage to facilities and equipment, which could result in delayed shipments. The company's manufacturing sites rely on municipal reservoir water, and in the event of drought or water restrictions, the production process may be disrupted. To mitigate this risk, the company has implemented water recycling systems to reduce water consumption and minimize potential impacts.

<u>Financial Impact of Transition Actions:</u>

In response to transition risks, the company must address a wide range of policy, regulatory, technological, and market changes. For example, carbon taxes imposed by the EU and other countries may affect the product supply chain and increase costs related to product carbon emissions and decarbonization of production processes. To prepare for these changes, the company has begun implementing energy audits, emission reduction measures, and equipment upgrade projects to proactively adapt to evolving market and regulatory

	requirements.
IV. Describe how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	IV. The company actively monitors climate-related issues and has established a risk management policy. The ESG Sustainable Development Committee is responsible for conducting annual assessments of key risk information and corresponding mitigation measures, which are formally reported to the Board of Directors. On December 24, 2025, the Board provided guidance and substantive recommendations following the annual risk assessment. During this meeting, the company also formulated its sustainability strategies, goals, and action plans, which are subject to annual rolling revisions to align with evolving trends and the company's operational needs. These strategies serve as a core reference for internal climate and risk management and cover areas such as: ● Energy conservation and carbon reduction performance ● Greenhouse gas emissions management ● Climate impact risk assessments ● Progress toward various sustainability targets Within the company's risk management framework, risks are categorized into first-line, second-line, or third-line levels, based on their severity and urgency. This classification supports prioritization and effective risk mitigation. To ensure transparency and inform stakeholders, the annual risk report is also publicly disclosed on the company's website.
V. If using scenario analysis to evaluate resilience to climate change risks, explain the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	V. For a description of scenario analysis used in the assessment, please refer to the 'Sustainable Environment' section of the Sustainability Report.
VI. If there is a transformation plan to address climate-related risks, describe the content of the plan, as well as the indicators and goals used to identify and manage physical and transitional risks.	VI. Not been constructed yet. To achieve net-zero emissions, the Company, based on risk assessment results, has established greenhouse gas (GHG) reduction targets. These targets address direct emissions from operations (Scope 1), indirect emissions from energy consumption (Scope 2), and other indirect emissions across the value chain (Scope 3), with overall reduction goals set accordingly. With third-party assurance by a certified accountant, 2024 has been designated as the GHG baseline year. The Company has set a cumulative reduction target of 10% by 2026 and aims to achieve a 100% cumulative reduction by 2050.
VII. If internal carbon pricing is used as a planning tool, explain the basis for price determination.	VII. In 2025, the Company established the 'Internal Carbon Pricing Management Policy,' adopting a shadow pricing approach to estimate internal carbon costs. The concept of carbon cost has also been incorporated into product simulations. The Company references publicly disclosed carbon trading prices from the Taiwan Carbon

<table>
<tr>
<td>VIII. If climate-related targets are set, explain the activities covered, greenhouse gas emission scopes, timelines, annual progress, etc. If carbon offsetting or Renewable Energy Certificates (RECs) are used to achieve the targets, explain the sources and quantities of the offset carbon emissions or the number of RECs used.</td>
<td>Solution Exchange and the carbon pricing framework announced by the Ministry of Environment, while aligning with the EU Carbon Border Adjustment Mechanism (CBAM) requirements for market positioning.
To maintain market competitiveness and incorporate carbon costs into operational considerations, the Company will adjust its approach in response to evolving trends and regulatory developments. The objective is to reduce emissions from operations and lower the carbon footprint of products through process improvements.
VIII. Not been constructed yet. But the company is advancing toward the goal of corporate sustainability and net-zero emissions. Based on the results of carbon audits, the primary source of emissions has been identified as electricity consumption. In 2024, the company completed the first phase of rooftop solar power installation for self-generation and self-consumption. A second phase of solar installation is already in planning, with the aim of gradually reducing emissions from this major source year by year.
<table>
<tr><td>Net-Zero Carbon Reduction Target</td><td>2025</td><td>2026</td></tr>
<tr><td>Baseline Year: Emission reduction targets are set based on 2024</td><td>5%</td><td>10%</td></tr>
<tr><td>Carbon Offset Credits</td><td>None</td><td>None</td></tr>
<tr><td>Renewable Energy Certificates (RECs)</td><td>None</td><td>None</td></tr>
<tr><td>Status of target achievement</td><td>Achieve</td><td>Achieve</td></tr>
</table>
The company will continue to optimize its processes and prioritize self-initiated emissions reductions and the development of self-generated renewable energy for on-site use. As a result, no Renewable Energy Certificates (RECs) or carbon offset credits have been purchased to date.
The Company discloses relevant emission data annually in the Sustainability Report and regularly reviews the progress toward its targets. Carbon offsetting and Renewable Energy Certificates (RECs) have not yet been adopted.</td>
</tr>
<tr>
<td>IX. Greenhouse gas inventory and assurance, reduction targets, strategies, and specific action plans (to be filled out separately in sections 1-1 and 1-2).</td>
<td>IX. The company began conducting individual company greenhouse gas inventories in 2023, and completed the initial inventory in the same year, but external assurance operations have not yet been carried out.
In 2023, the company established greenhouse gas reduction targets for the individual company, setting short-term, medium-term, and long-term reduction goals:
Short-term: Cumulative reduction of 30% by 2030
Medium-term: Cumulative reduction of 70% by 2040
Long-term: Cumulative reduction of 100% by 2050
With the goal of achieving net-zero carbon emissions, the company formulated action plans based on its main energy consumption items, including electricity, fuel, water conservation, and waste reduction. Starting from energy-saving concepts and daily life practices, the company gradually established an energy monitoring system for data-driven control, serving as the basis for improvement assessment to achieve its goals.
In March 2024, the Company established the ISO 14064-1:2018 system and completed external assurance of its 2024 greenhouse gas (GHG) emissions in 2025.</td>
</tr>
</table>

1-1 Greenhouse Gas Inventory and Verification Status for the Most Recent Two Years

1-1-1 Greenhouse Gas Inventory Information

Company	Category	2024		2025	
		Emissions (tons CO_2e)	Emission Intensity (tons CO_2e / NT$ million revenue)	Emissions (tons CO_2e)	Emission Intensity (tons CO_2e / NT$ million revenue)
Allied Supreme Corp. (Parent company)	Scope 1 Direct GHG Emissions	650.4036	0.101	647.5224	0.137
	Scope 2 Indirect GHG Emissions	6,480.0876	1.004	5,774.1769	1.222
	Scope 3 ~ Category 6	1,489.8737	0.231	1,769.7289	0.374
	Subtotal	8,899.3770	1.378	8,191.4280	1.733
Allied Supreme (Jia Xing) Corp (Subsidiaries)	Scope 1 Direct GHG Emissions	-	-	171.16	0.036
	Scope 2 Indirect GHG Emissions	-	-	3,468.95	0.734
	Scope 3 ~ Category 6	-	-	-	-
	Subtotal	-	-	3,640.11	0.770
Aston FluoroTech Corp. (Subsidiaries)	Scope 1 Direct GHG Emissions	-	-	2.4624	0.001
	Scope 2 Indirect GHG Emissions	-	-	4.0677	0.001
	Scope 3 ~ Category 6	-	-	-	-
	Subtotal	-	-	6.5300	0.001

1-1-2 Greenhouse Gas Assurance Information

The following outlines the greenhouse gas (GHG) assurance activities conducted over the past two years for the company and certain subsidiaries included in the consolidated report:

Company	Category	2024	2025
		Emissions (tons CO_2e)	Emissions (tons CO_2e)
Allied Supreme Corp. (Parent company)	Scope 1 Direct GHG Emissions	1,061.2389	646.24
	Scope 2 Indirect GHG Emissions	6,480.0877	5,772.01
	Scope 3 ~ Category 6	1,740.5925	1,335.16
	Subtotal	9,281.9191	6,418.25
	Percentage of Disclosed Data in Section 1-1-1 Covered by Assurance	100%	100%
Assurance Provider		Ernst & Young (EY) Taiwan	Ernst & Young (EY) Taiwan
Assurance Status		Assurance was conducted in May 2025.	In April 2026, assurance was conducted for the parent company and its U.S. subsidiary.
Conclusion of Assurance Opinion		The assurance conclusion was obtained in June 2025.	Not yet obtained

(Note1)The Company's 2025 greenhouse gas (GHG) inventory has not yet completed third-party assurance. The final disclosed data should be based on the Sustainability Report and the Market Observation Post System (MOPS).

(Note 2) The Company's 2024 GHG inventory did not include subsidiaries. In 2025, the scope was expanded to include subsidiaries, and only the parent company and its U.S. subsidiary underwent third-party assurance.

(VII) Status of the Ethical Corporate Management and the Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof:

Assessment item	Participation status			Discrepancies with the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	Yes	No	Summary description	
I. Establishment of Corporate Conduct and Ethics Policy and Implementation Measures				The Company has complied with the basic spirit and regulations of "Corporate Ethical Management Best Practice Principles for TWSE/TPEX Listed Companies," and has no evident deviation.
(I) Does the company establish corporate conduct and ethics policy that is approved by the board of directors and document such policy and procedure, as well as ensuring the commitment of the board and management team in the implementation of the policy thereof, in the bylaws and publicly available documents?	V		(I) The Company has established "Ethical Corporate Management Best Practice Principles" and "Business Integrity Procedures and Code of Conduct". In accordance with updates of the law and regulations, the Company makes corresponding amendments to its internal policies on a regular basis. Revised "Code of Conduct for Business Integrity" on August 10, 2022 was announced to employees on August 15, 2022 after being approved by the board of directors. Senior management and the board of directors signed the statement of commitment to abide by the policy of business integrity in 2022.	
(II) Has the company established a risk assessment mechanism for unethical conduct, analyzed and evaluated activities that contain a higher risk of unethical conduct in the operating aspect on a regular basis, and established measures for the prevention of unethical conduct, which at least cover the business activities prescribed in the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" Article 7, Paragraph 2?	V		(II) The company has established the "Risk Management Regulations" and "Code of Conduct for Business Integrity". Each department conducts annual assessments of significant risks in areas such as operations, finance, strategy, contracts, and information security, and develops response measures and improvements to prevent the occurrence of risks.	
(III) Does the company establish relevant policies duly enforced to prevent unethical conduct, provide and implement operating procedures,	V		(III) The Company has established a reporting mechanism. The internal independent reporting e-mail and hotline are disclosed publicly. Anonymous reporting of malpractice is allowed. The Company makes amendments to these measures in accordance with regulations on a regular basis.	

Assessment item	Participation status			Discrepancies with the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	Yes	No	Summary description	
behavioral guidelines, penalty for violation and appeal system in such policies, and evaluate and amend the aforementioned policies on a regular basis?			To implement and adhere to the policy of business integrity, the company provides "pre-employment general training" to new employees, and promotes relevant regulations on internal and external websites. The concept of integrity is promoted to all employees in their daily work. In 2025, a total of 36 new employees were trained in anti-corruption, bribery refusal, and integrity education, with a total of 18 hours of training to strengthen their awareness.	
II. Implementation of integrity business				The Company has complied with the basic spirit and regulations of "Corporate Ethical Management Best Practice Principles for TWSE/TPEX Listed Companies," and has no evident deviation.
(I) Does the company evaluate the integrity of all counterparties it has business relationships with? Are there any integrity clauses in the agreements it signs with business partners?	V		(I) The Company stipulates and implements the integrity commitment in contracts with its business partners.	
(II) Does the company task a unit that reports directly to the board of directors and promotes ethical standards, making periodical updates (at least once a year) to the board on business integrity management policy, and the supervision of measures for prevention of unethical conduct?	V		(II) The company has established the "Operating Procedures and Code of Conduct for Business Integrity". The management department is responsible for revising, implementing, interpreting, providing consulting services, and recording relevant content in the filing system for this operating procedure and code of conduct. On March 7, 2025, the Company reported to the Board of Directors on the implementation status for 2024. The number of reported cases was zero, and no incidents of integrity violations occurred.	
(III) Does the company have any policy that prevents conflict of interest, and channels that facilitate the report of conflicting interests?	V		(III) The integrity management policy of the Company pays attention to conflict of interest, specifically illustrating circumstances or standards of conflict of interest. It also requires the relevant personnel to withdraw from situations of conflict of interest. When employees have knowledge of or face a conflict of interest, they are required to report to their direct supervisors, head of the human resources department or the Board of Directors as detailed as possible.	
(IV) Has the company implemented effective accounting and internal control systems to maintain business integrity, and had the internal audit unit	V		(IV) The accounting system of the Company is designed by referring to Securities and Exchange Act, Company Act, Business Entity Accounting Act, Regulations Governing the Preparation of Financial Reports by Securities Issuers, International Financial Reporting Standards endorsed by Financial	

Assessment item	Participation status			Discrepancies with the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	Yes	No	Summary description	
devised the relevant audit planning according to the risk assessment results of unethical conduct? Are these systems reviewed by internal or external auditors on a regular basis?			Supervisory Commission, International Accounting Standards and regulations of International Financial Reporting Interpretations Committee and Interpretations Committee Interpretations. The establishment of the accounting system has also taken the actual business circumstances of the Company into consideration. The internal control system is designed and implemented by referring to Regulations Governing Establishment of Internal Control Systems by Public Companies and other relevant regulations. The audit department under the Board of Directors shall also review the compliance of accounting and internal control systems on a regular basis and report to the Board.	
(V) Does the company conduct internal and external ethical training programs on a regular basis?	V		(V) The Company provides training on corporate governance and ethical business practices for new employees upon onboarding. Additionally, all employees are annually reminded through official announcements to comply with integrity and anti-corruption policies.	
III. Status of reporting system				The Company has complied with the basic spirit and regulations of "Corporate Ethical Management Best Practice Principles for TWSE/TPEX Listed Companies," and has no evident deviation.
(I) Does the company provide incentives and means for employees to report malpractice and implement an accessible whistle-blowing channel? Does the company dedicate personnel to investigate the reported malpractice?	V		(I) In the "Ethical Corporate Management Best Practice Principles", the Company has established reporting channel and designated personnel to take charge of relevant matters.	
(II) Has the company implemented any standard procedures or confidentiality measures for handling reported malpractices?	V		(II) For matters concerning malpractice reporting, the Company has specifically established confidentiality regulations.	
(III) Does the company assure malpractice reporters that they will not be mistreated for making such reports?	V		(III) The "Whistleblower protection" principle guarantees the position and salary of the reporter. The reporter shall not be demoted or have his employment terminated because of reporting malpractice. If the reporter suffers retaliation due to making a legitimate reporting, apart from the relevant compensation, in accordance with Employee Reward and Punishment Regulations, the Company shall punish the retaliating party.	

Assessment item	Participation status			Discrepancies with the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	Yes	No	Summary description	
IV. Enhanced information disclosure (I) Has the company disclosed relevant CSR principles and implementation on its website and Market Observation Post System?	V		The Company continued to implement the "Sustainable Development Best Practice Principles" in 2025, which are made available on the Company website: (https://www.alliedsupreme.com/tw/about).	The Company has complied with the basic spirit and regulations of "Corporate Ethical Management Best Practice Principles.
V. If the company has established business integrity policies in accordance with "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies", please describe its current practices and any deviations from the Best Practice Principles: After referring to the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and considering the actual business operation, the Company has established "Ethical Corporate Management Best Practice Principles" and "Business Integrity Procedures and Code of Conduct". In accordance with these regulations, the Company implements integrity management to regulate the behavior of its employees when conducting business operations.				
VI. Other information relevant to understanding the company's business integrity (e.g., review the company's corporate conduct and ethics policy): The Management of the Company actively implements integrity management. The implementation of relevant systems and measures adopted is as follows: To establish a corporate culture of integrity, and strengthen corporate governance and risk control, "Business Integrity Procedures and Code of Conduct" specifically provides that the directors, managerial officers and employees conducting business shall observe the regulations and take preventive measures against unethical behavior, to improve the business environment.				

(VIII) Other important information that may enhance the understanding of the company's corporate governance status:

The Company has established "Regulations for Processing Material Inside Information." Any update to the procedure has been approved by the Board of Directors and publicly announced. Please refer to the "Corporate Governance" sub-section under the "Investors" section on the Company website: http://www.alliedsupreme.com.tw.

(IX) Implementation of the Internal Control System

1. Statement on Internal Control

Allied Supreme Corporation
Statement on the Internal Control System

Date: March 9, 2026

The results of self-evaluation of the Company's internal control system in 2025 is hereby disclosed below:

I. The Company acknowledges and understands that the establishment, implementation and maintenance of the internal control system are the responsibilities of the Board and managerial officers, and that such a system has already been established throughout the Company. It aims to provide reasonable assurance about the achieving of the goals of operational effectiveness and efficiency (including profit, performance and asset security protection), reporting reliability, timeliness, and transparency, as well as compliance with the relevant laws and regulations.

II. The internal control system has its inherent limitations and regardless of how perfect the design is, the effectiveness of the internal control system can only provide reasonable assurance to the achievement of the aforementioned three objectives. In addition, due to the change of the environment and circumstances, the effectiveness of the internal control system may be changed. However, the Company's internal control system is equipped with a self-monitoring mechanism. Once a defect is identified, the Company will take action to rectify it.

III. The Company exercises judgment on whether or not the design and implementation of the internal control system are effective based on the items used to judge the effectiveness of the internal control system stipulated in the Regulations Governing Establishment of Internal Control Systems by Public Companies (hereinafter referred to as the "Regulations"). The items adopted in the Regulations to judge the effectiveness of the internal control system in the "Regulations" are based on the process of management control, and the internal control system is divided into five elements: 1. control environment, 2. risk assessment, 3. control operations, 4. information and communication, and 5. supervisory operations. Each element includes a couple of items For said items, please refer to the Regulations.

IV. The Company has adopted the aforesaid assessment items for the internal control system to determine whether or not the design and implementation of the internal control system are effective.

V. Based on the evaluation results of the preceding paragraph, the Company believes that its internal control system (including supervision and management of subsidiaries), as of December 31, 2025, includes an understanding of the effectiveness of the operations and the extent to which efficiency goals are achieved. The reporting system is reliable, timely, transparent, and the relevant design and implementation of the internal control system regarding compliance with the relevant laws and regulations are effective. Therefore, it can provide reasonable assurance about the fact that it has achieved the goals above.

VI. This statement constitutes the main content of the Company's Annual Report and the prospectus, and is disclosed to the public. Where there are false or concealed contents in the statement above, the Company shall be legally liable under Article 20, Article 32, Article 171, and Article 174 of the Securities and Exchange Act.

VII. This statement was approved by the Company's Board of Directors on March 9, 2026. Of the 10 directors present, no one had objections, and the rest all agreed with the content of this statement and declared here.

Allied Supreme Corporation
Chairperson: Hou, Chia-Sheng
President: Hou, Chia-Sheng

2. Where CPAs are appointed to conduct ad-hoc review of the internal control system, the review report issued by the CPAs shall be disclosed:
The Company was not appointed a CPA to issue a special review report on the internal control system during 2025.

(X) In the Last Year and As of the Publication Date of the Annual Report, Where the Company and Its Internal Personnel Have been Imposed with Any Penalty in Accordance with the Law, or the Company Has Imposed Any Penalty on Its Internal Personnel for Violating the Provisions of the Internal Control System, and the Results of Said Penalty May Have a Material Impact on Shareholders' Equity or Securities Prices, the Details of Said Penalty, Main Deficiencies and Improvements Shall be Specified: None.

(XI) Important Resolutions of the Shareholders' Meetings and Board of Directors in the Last Year and As of the Publication Date of the Annual Report:

1. Important resolutions of shareholders' meetings:

Date of the meeting	Important issue	Implementation Status
2025/5/29 (Annual Shareholders' Meeting)	Reporting Item: 1.2024 Annual Business Report.	The proposal was approved as presented with the unanimous consent of all attending shareholders after being consulted by the Chair. There were no questions from shareholders regarding this proposal.
	Reporting Item: 2.Audit Committee's Review Report on the Company's 2024 Financial Statements.	The proposal was approved as presented with the unanimous consent of all attending shareholders after being consulted by the Chair. There were no questions from shareholders regarding this proposal.
	Reporting Item: 3.Report on the Distribution of 2024 Employee Compensation and Directors' Remuneration.	The proposal was approved as presented with the unanimous consent of all attending shareholders after being consulted by the Chair. There were no questions from shareholders regarding this proposal.
	Reporting Item: 4.Report on the Distribution of 2024 Cash Dividends.	The proposal was approved as presented with the unanimous consent of all attending shareholders after being consulted by the Chair. The Company has designated April 4, 2025, as the ex-dividend date and April 30, 2025, as the dividend payment date. Dividends will be fully distributed on April 30, 2025, and this has been reported at the Annual General Shareholders' Meeting.
	Reporting Item: 5. Revision of the Company's 'Code of Corporate Governance Practices.'	The proposal was approved as presented with the unanimous consent of all attending shareholders after being consulted by the Chair. There were no questions from shareholders regarding this proposal.
	Approval Item: 1.Proposal for the Adoption of the 2024 Annual Business Report and Financial Statements.	There were no questions from shareholders regarding this proposal. The voting result for this proposal was 62,089,845 votes in favor, and the proposal was approved as originally presented.
	Approval Item: 2.Proposal for the Distribution of 2024 Earnings.	There were no questions from shareholders regarding this proposal. The voting result for this proposal was 62,093,844 votes in favor, and the proposal was approved as originally presented. The Company has designated April 4, 2025, as the ex-dividend date and

<table>
<tr><th>Date of the meeting</th><th>Important issue</th><th>Implementation Status</th></tr>
<tr><td rowspan="5"></td><td></td><td>April 30, 2025, as the dividend payment date. Dividends will be fully distributed on April 30, 2025. Other distribution items have been approved by resolution at the Annual General Shareholders' Meeting.</td></tr>
<tr><td>Discussion Item: Amendments to Certain Provisions of the Company's Articles of Incorporation.</td><td>There were no questions from shareholders regarding this proposal. The voting result for this proposal was 62,094,769 votes in favor, and the proposal was approved as originally presented.</td></tr>
<tr><td>Election Matter: Complete Re-election of the Company's Board of Directors.</td><td>
<table>
<tr><th>Title</th><th>Name</th><th>Number of Shares Entitling to Election Rights</th></tr>
<tr><td>Director</td><td>Hou, Chia-Sheng</td><td>95,246,556 Shares</td></tr>
<tr><td>Director</td><td>Shang He Investment Co., Ltd. Representative: Chen, Si-Ling</td><td>63,606,400 Shares</td></tr>
<tr><td>Director</td><td>Su, Ming-Sheng</td><td>61,640,838 Shares</td></tr>
<tr><td>Director</td><td>Hsieh, Sheng-Kuo</td><td>60,414,788 Shares</td></tr>
<tr><td>Director</td><td>Wu, Ming-Yuan</td><td>59,175,956 Shares</td></tr>
<tr><td>Director</td><td>Li, Yuan-Chung</td><td>58,091,540 Shares</td></tr>
<tr><td>Independent Director</td><td>Wang, Kuei-Ching</td><td>54,774,480 Shares</td></tr>
<tr><td>Independent Director</td><td>Lu, Chien-Jung</td><td>53,195,806 Shares</td></tr>
<tr><td>Independent Director</td><td>Chien, Yu-Kuo</td><td>52,553,318 Shares</td></tr>
<tr><td>Independent Director</td><td>Chen, Yun-Chang</td><td>50,963,129 Shares</td></tr>
</table>
Registered and approved by the Ministry of Economic Affairs on July 15, 2025, and announced on the Company's website.</td></tr>
<tr><td>Other Proposal: Removal of Non-Compete Restrictions for Newly Appointed Directors of the Company.</td><td>There were no questions from shareholders regarding this proposal. The voting result for this proposal was 55,957,712 votes in favor, and the proposal was approved as originally presented.</td></tr>
<tr><td colspan="2">Extraordinary Motions: There were no questions from shareholders regarding this proposal.，None.</td></tr>
</table>

2. Important resolutions of Board meetings:

Date of the meeting	Important resolution
2025/3/7	1.Proposal for the assessment of the effectiveness of the company's internal control system for the year 2024 and the internal control statement.
	2.Proposal for the distribution of employee compensation and director remuneration for the year 2024.
	3.Proposal for the company's 2024 annual business report and financial statements.
	4.Proposal for the distribution of earnings for the year 2024.
	5.Proposal for the independence, suitability, appointment, and remuneration of the certified public accountant for the year 2025.
	6.Discussion on whether the overdue accounts receivable as of December 31, 2024, are classified as loans to others.
	7.Proposal for amendments to certain provisions of the company's "The Company's Articles of Incorporation."
	8.Complete Re-election of the Company's Board of Directors.
	9.Processing of Shareholder-Nominated Candidates for Directors, Including Independent Directors.
	10.Board of Directors' Nomination and Review of Candidates for Directors and

	Independent Directors.
2025/3/7	11.Removal of Non-Compete Restrictions for Newly Appointed Directors of the Company.
	12.Matters Related to the Exercise of Shareholders' Proposal Rights at the Annual General Meeting.
	13.Proposal to Set the Date, Venue, and Agenda for the Company's 2025 Annual General Meeting of Shareholders.
2025/4/17	1.Amendments to Certain Provisions of the Company's 'Salary and Work Cycle' and 'Internal Audit of Salary and Work Cycle' Policies.
	2.Proposal for the distribution of internal personnel compensation for the year 2024.
	3.Proposal to Provide a Guarantee and Endorsement for the Company's Subsidiary, Aston Fluorotech Corp.
	4.Proposal for the Company to Apply for and Renew Financing Credit with Financial Institutions.
2025/5/8	1.Proposal for the financial statements for the first quarter of the 2025 fiscal year.
	2.Discussion on whether the overdue accounts receivable as of March 31, 2025, are classified as loans to others.
2025/5/29	1.Election of the Company's Chairman of the Board.
	2.Appointment of Members of the Company's 3rd Compensation Committee.
	3.Appointment of Members of the Company's 3rd Audit Committee.
2025/8/6	1.Proposal on the Company's 2024 Greenhouse Gas (GHG) Inventory Report.
	2.The company's proposal for the 2024 Sustainability Report.
	3.The company's proposal for the financial statements for the second quarter of the 2025 fiscal year.
	4.Proposal on the Remuneration of the Company's 11th Term Independent Directors.
	5.Discussion on whether the overdue accounts receivable as of June 30, 2025, are classified as loans to others.
	6.The company's proposal for renewing the financing credit application with financial institutions.
	7.Regarding the proposal of the company's subsidiary Allied Supreme (Jia Xing) Corp. to renew its financing credit application from a financial institution.
	8.Proposal to provide a guarantee endorsement for the company's subsidiary, Allied Supreme (Jia Xing) Corp.
2025/11/7	1.Amendments to Certain Provisions of the Company's 'Sustainability Practices Code.
	2. The company's proposal for the financial statements for the third quarter of the 2025 fiscal year.
	3.Discussion on whether the overdue accounts receivable as of September 30, 2025, are classified as loans to others.
	4.The company's proposal for renewing the financing credit application with financial institutions.
	5. Proposal for Change of the Company's Business Address.
2025/12/24	1. Amendments to certain provisions of the company's "Internal Control System" and "Internal Audit System."
	2.Amendments to certain provisions of the company's Allied Supreme (Jia Xing) Corp. "Internal Control System" and "Internal Audit System."
	3.Amendments to Certain Provisions of the 'Budget Management Policy' of the Company's Subsidiary, Allied Supreme (Jia Xing) Corp.
	4.Formulating the 2026 Audit Plan for the company and its subsidiaries, Allied Supreme (Jia Xing) Corp. and Aston FluoroTech Corp.
	5.Proposal on the Appointment or Change of the Company's Chief Accounting Officer, Chief Financial Officer, and Corporate Governance Officer.
	6.Proposal to Define the Scope of 'Entry-Level Employees' for the Company.
	7.Proposal for the 2026 salary adjustment for executives of the company and its subsidiary, Allied Supreme (Jia Xing) Corp and Aston FluoroTech Corp.
	8.The company's consolidated budget for the year 2026.
	9.Proposal for the purchase of Directors and Key Executive Liability Insurance for the

	year 2026.
2026/3/9	1.Proposal for the assessment of the effectiveness of the company's internal control system for the year 2025 and the internal control statement.
	2.Proposal for the distribution of employee compensation and director remuneration for the year 2025.
	3.Proposal for the company's 2025 annual business report and financial statements.
	4.Proposal for the distribution of earnings for the year 2025.
	5.Proposal for the independence, suitability, appointment, and remuneration of the certified public accountant for the year 2026.
	6.Discussion on whether the overdue accounts receivable as of December 31, 2025, are classified as loans to others.
	7.Proposal for amendments to certain provisions of the company's " Article of Incorporation."
	8.Amendments to Certain Provisions of the Company's 'Director Election Procedures.
	9.Proposal on matters related to the annual shareholders' meeting to review shareholder proposals.
	10.Proposal to determine the date, location, and agenda of the company's 2026 annual general meeting of shareholders.

(XII) In the Last Year and As of the Publication Date of the Annual Report, Where the Directors Have Different Opinions on Important Resolutions Passed by the Board of Directors on Records or in a Written Statement, the Main Content Shall be Specified: The Company had no such cases.

(XIII) An Aggregate Information on the Resignation and Dismissal of the Company's Chairperson, President, Accounting Manager, Financial Manager, Chief Internal Auditor, Corporate Governance Officer, and R&D Manager in the Last Year and As of the Publication Date of the Annual Report:

Title	Name	Circumstances of Dismissal	Date of Change
Chief Financial Officer concurrently serving as Corporate Governance Officer.	Liu, Yen-Chih	Position Adjustment / Removal	2026/01/01
Chief Accounting Officer (CAO)	Lin, Chi-Fang	New Appointment	2026/01/01
Chief Financial Officer concurrently serving as Corporate Governance Officer.	Yin, Ya-Fang	New Appointment	2026/01/01

IV. Information on CPA professional fees

(I) Information on CPA professional fees

Unit: NTD thousand

Name of Accounting Firm	Name of Attesting CPAs	CPA audit period	Audit fees	Non-audit fees	Total	Note
Deloitte Taiwan	Chen, Wen-Hsiang Liu, Shu-Lin	2025.01.01~ 2025.12.31	3,550	425	3,975	(Note)

Note: The non-audit fee of $425 thousand include $150 thousand for the 2024 tax returns, and $275 thousand for the 2025 transfer price report.

(II) Where the CPA Firm is Replaced and the Audit Fees Paid During the Year in Which Replacement Occurs Are Less than Those in the Prior Year, the Amount and Reasons for the Audit Fees Before and After the Replacement Shall Be Disclosed: Not applicable

(III) Where the Audit Fees Are Reduced by at Least 10% Compared with the Prior Year, the Amount of the Decrease, Percentage, and Reason: Not applicable**.**

V. Information on the change of CPAs in the last two years:

(I) Regarding the predecessor auditor:

<table>
<tr><td>Date of change</td><td colspan="4">2026/01/01</td></tr>
<tr><td>Reasons for the change and related explanations</td><td colspan="4">Internal restructuring within the accounting firm</td></tr>
<tr><td rowspan="3">Explanation as to whether the termination or non-acceptance of the engagement was initiated by the Company or the auditor</td><td>Party
Condition</td><td colspan="2">CPA</td><td>Client</td></tr>
<tr><td>Voluntary termination of the engagement</td><td colspan="3" rowspan="2">Not applicable</td></tr>
<tr><td>Non-acceptance of the (continued) engagement</td></tr>
<tr><td>Audit opinions other than unqualified opinions issued in the most recent two years and the related reasons</td><td colspan="4">None</td></tr>
<tr><td rowspan="6">Existence of any disagreement with the issuer</td><td rowspan="4">Yes</td><td></td><td colspan="2">Accounting principles or practices</td></tr>
<tr><td></td><td colspan="2">Disclosure of financial statements</td></tr>
<tr><td></td><td colspan="2">Audit scope or procedures</td></tr>
<tr><td></td><td colspan="2">other</td></tr>
<tr><td>No</td><td colspan="3">✓</td></tr>
<tr><td colspan="4">Explanation: None</td></tr>
</table>

Other disclosure matters (Items required to be disclosed under Article 10, Paragraph 6, Subparagraph 1, Items 4 to 7 of these Regulations)	None

(II) Regarding the successor auditor:

Name of firm	Deloitte & Touche Certified Public Accountants
Name of auditor	Shih-Hsuan Peng, CPA Pan-Fa Wang, CPA
Date of appointment	2026/01/01
Matters consulted prior to the engagement regarding accounting treatments or accounting principles for specific transactions, as well as the nature of any potential audit opinions on the financial statements and the related outcomes	None
Written opinions of the successor auditor regarding matters of disagreement with the predecessor auditor	None

(III) Reply from the predecessor auditor regarding Items 1 and 3 of Subparagraph 1, Paragraph 6, Article 10 of these Regulations: internal rotation is not applicable.

VI. Where the Company's Chairperson, President or Managerial Officers in Charge of Financial or Accounting Affairs Have Worked in the CPA Firm at Which the CPAs Appointed Work or Its Affiliates Within the Last Year: The Company had no such cases.

VII. In the Last Year and As of the Publication Date of the Annual Report, Equity Transfer and Changes in Pledged Equity by Directors, Managerial Officers and Shareholders Whose Shareholding Ratio Exceeds 10%.

(I) Changes in shareholdings of directors, managerial officers and major shareholders

Unit: Shares

Title	Name	2025		2026 up to April 1st	
		Increase (decrease) of shareholding	Increase (decrease) of pledged shares	Increase (decrease) of shareholding	Increase (decrease) of pledged shares
Chairperson (President)	Hou, Chia-Sheng	—	—	—	—
Director	Hsieh, Sheng-Kuo	(114,205)	—	1,000	—
Director	Wu, Ming-Yuan	—	—	—	—
Director	Shang He Investment Co., Ltd. Representative: Chen, Si-Ling	—	—	—	—
Director	Ying Sheng Investment Co.,Ltd. Representative: Su, Ming-Sheng (Note1)	—	—	—	—
Director	Su, Ming-Sheng (Note1)				
Director (CEO)	Li, Yuan-Chung	—	—	—	—
Independent Director	Lu, Chien-Jung	—	—	—	—
Independent Director	Wang, Kui-Ching	—	—	—	—
Independent Director	Chien, Yu-Kuo	—	—	—	—
Independent Director	Chen, Yun-Chang	—	—	—	—
Vice President of the Production Dep.	Huang, Yu-Ming	(12,000)	—	(10,000)	—
Senior Manager, Sales	Chuang, Wen-Jung	12,000	—	(10,000)	—
Chief Finance officer	Liu, Yen-Chih (Note2)	(50,000)	—	—	—
Vice President of the Sales Dep., AJX	Chao, Yang-Mao	—	—	—	—
Chief Accounting Officer	Lin, Chi-Fang (Note3)	—	—	—	—
Chief Financial Officer	Yin, Ya-Fang (Note4)	—	—	—	—

Note 1: The corporate director of Ying Sheng Investment Co., Ltd. was discharged following the full re-election at the shareholders' meeting on May 29, 2025. Subsequently, Director Su Ming-Sheng was elected as a director of the Company on the same date.

Note 2:Due to a position adjustment, the Chief Financial Officer was relieved of duties on January 1, 2026.

Note 3: Newly appointed Chief Accounting Officer effective January 1, 2026.

Note 4: Newly appointed Chief Financial Officer effective January 1, 2026.

(II) Information of related parties on the transfer of shareholdings of directors, managerial officers and shareholders holding 10% or more of the shares:

Name	Type of transfer	Date of transaction	Related person	Relationship	Shares	Transaction price
Hsieh, Sheng-Kuo	Donation	2025/3/6	Hsieh, Ming-Jui	Children	114,205	267.5
Huang, Yu-Ming	Donation	2025/5/5	Huang, Chiung-Lun	Children	12,000	200.5
Huang, Yu-Ming	Donation	2026/1/12	Huang, Chiung-Lun	Children	6,000	237
Huang, Yu-Ming	Donation	2026/1/12	Huang, Chiung-Hua	Children	4,000	237
Chuang, Wen-Jung	Donation	2026/1/2	Chuang, Yen-Chu	Children	5,000	233.5
Chuang, Wen-Jung	Donation	2026/1/2	Chuang, I-Chen	Children	5,000	233.5

(III) Information on the pledge of shareholdings of directors, managerial officers and shareholders holding 10% or more of the shares: None.

VIII. Information on the Top Ten Shareholders with the Highest Shareholding Ratio are Related Parties, Spouse, or Relatives Within Second Degree of Kinship to Each Other

April 4, 2026; Unit: Shares; %

Name	Shareholding by the individual		Shareholding of spouse and minor children now		Total shareholdings held in the name of others		The names and relationships of the top ten shareholders who are related to each other or who are related to each other as spouses or second-degree relatives.		Note
	Shares	%	Shares	%	Shares	%	Name	Relation	
Yung Ching Investment Co., Ltd. Representative: Hou, Yuan-Hsuan	6,558,732	8.20	—	—	—	—	Hou, Chia-Sheng	Relative within 2nd degree of kinship	—
	—	—	—	—	—	—	Yu Lin Co., Ltd.	Person in charge The same person	
Ying Sheng Investment Co., Ltd. Representative: Su, Ming-Sheng	5,163,485	6.46	—	—	—	—	—	—	—
	593,250	0.74	550,000	0.69	2,817,271	3.52			
Shang He Investment Co., Ltd. Representative: Chen, Si-Ling	4,520,825	5.65	—	—	—	—	Chen, Jou-Yu Chen, Ying-Ying	Relative within 2nd degree of kinship Relative within 2nd degree of kinship	—
	—	—	—	—	—	—			
Hsieh, Sheng-Kuo	4,481,259	5.60	—	—	—	—	Kuo Ju Investment Co., Ltd. Representative: Hsieh, Chia-Wei	Relative within 2nd degree of kinship	—
Chen, Jou-Yu	3,289,097	4.11	—	—	—	—	Shang He Investment Co., Ltd. Representative: Chen,	Relative within 2nd degree of kinship	—

Name	Shareholding by the individual		Shareholding of spouse and minor children now		Total shareholdings held in the name of others		The names and relationships of the top ten shareholders who are related to each other or who are related to each other as spouses or second-degree relatives.		Note
	Shares	%	Shares	%	Shares	%	Name	Relation	
							Si-Ling		
Chen, Ying-Ying	3,245,344	4.06	—	—	—	—	Shang He Investment Co., Ltd. Representative: Chen, Si-Ling	Relative within 2nd degree of kinship	—
Yu Lin Co., Ltd.	2,874,216	3.59	—	—	—	—	Yung Ching Investment Co., Ltd.	Person in charge The same person	—
Hou, Chia-Sheng	2,827,840	3.54	—	—	—	—	Yung Ching Investment Co., Ltd. Representative: Hou, Yuan-Hsuan	Director Relative within 2nd degree of kinship	—
Kuo Ju Investment Co., Ltd. Representative: Hsieh, Chia-Wei	2,304,243	2.88	—	—	—	—	Hsieh, Sheng-Kuo	Relative within 2nd degree of kinship	—
Wu, Ming-Yuan	1,772,144	2.22	1,072,000	1.34	—	—	—	—	—

Note 1: All the top ten shareholders shall be listed. In the case of institutional shareholders, the names of the institutional shareholders and the names of their representatives shall be listed separately.

Note 2: The shareholding percentage include shareholding in the name of the individual, his or her spouse, minor children or using the name of others, respectively.

Note 3: For the shareholders listed above, including juridical and natural persons, their relationship between each other in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be disclosed.

IX. The Number of Shares Held by the Company, Its Directors, Supervisors, Managerial Officers and Businesses Directly or Indirectly Controlled by the Company in the Same Investee, and the Combined Shareholding Ratio Shall be Calculated: None.

Three. Fundraising

I. Capital and Shares

(I) Sources of capital

1. Changes in the Company's stock capital for the last five years up to the date of publication of the Annual Report

Apr 17, 2026; Unit: Thousands of shares; thousands of NTD

Year and Month	Issue price	Authorized capital		Paid-in capital		Note		
		Number of shares	Amount	Number of shares	Amount	Share capital Source	Property other than cash is used as the share payments	Others
2021.07	10	168,000	1,680,000	69,305	693,050	Capital increase for employee stock options of $5,050 thousand	—	Note 1
2022.01	10	168,000	1,680,000	78,545	785,450	Cash capital increase for initial TWSE listing of $92,400 thousand	—	Note 2
2022.06	10	168,000	1,680,000	79,002	790,020	Capital increase for employee stock options of $4,570 thousand	—	Note 3
2022.09	10	168,000	1,680,000	79,025	790,250	Capital increase for employee stock options of $230 thousand	—	Note 4
2022.12	10	168,000	1,680,000	79,028	790,280	Capital increase for employee stock options of $30 thousand	—	Note 5
2023.03	10	168,000	1,680,000	79,037	790,370	Capital increase for employee stock options of $90 thousand	—	Note 6
2023.06	10	168,000	1,680,000	79,536	795,360	Capital increase for employee stock options of $4,990 thousand	—	Note 7
2023.09	10	168,000	1,680,000	79,697	796,970	Capital increase for employee stock options of $1,610 thousand	—	Note 8
2023.12	10	168,000	1,680,000	79,763	797,630	Capital increase for employee stock options of $660 thousand	—	Note 9
2024.03	10	168,000	1,680,000	79,976	799,760	Capital increase for employee stock options of $2,130 thousand	—	Note 10

Note 1: Approved by the Letter Jing-Shou-Shang-Zi No. 11001125870
Note 2: Approved by the Letter Jing-Shou-Shang-Zi No. 11001239790
Note 3: Approved by the Letter Jing-Shou-Shang-Zi No. 11101136840
Note 4: Approved by the Letter Jing-Shou-Shang-Zi No. 11101198530
Note 5: Approved by the Letter Jing-Shou-Shang-Zi No. 11230006660
Note 6: Approved by the Letter Jing-Shou-Shang-Zi No. 11230063380
Note 7: Approved by the Letter Jing-Shou-Shang-Zi No. 11230142030
Note 8: Approved by the Letter Jing-Shou-Shang-Zi No. 11230196800
Note 9: Approved by the Letter Jing-Shou-Shang-Zi No. 11330009080
Note 10: Approved by the Letter Jing-Shou-Shang-Zi No. 11330059310

2. Type of shares

Apr 17, 2026; Unit: Shares; NTD

Type of shares	Authorized capital			Note
	Outstanding	Unissued	Total	
Registered commons stock	799,760,000	880,240,000	1,680,000,000	Listed companies

II. List of major shareholders

Apr 4, 2026; Unit: Shares; %

Shares / Name of major shareholder	Number of shares held	Shares Ratio
Yung Ching Investment Co., Ltd.	6,558,732	8.20%
Ying Sheng Investment Co., Ltd.	5,163,485	6.46%
Shang He Investment Co., Ltd.	4,520,825	5.65%
Hsieh, Sheng-Kuo	4,481,259	5.60%
Chen, Jou-Yu	3,289,097	4.11%
Chen, Ying-Ying	3,245,344	4.06%
Yu Lin Co., Ltd.	2,874,216	3.59%
Hou, Chia-Sheng	2,827,840	3.54%
Kuo Ju Investment Co., Ltd.	2,304,243	2.88%
Wu, Ming-Yuan	1,772,144	2.22%
Total	37,037,185	46.31%

III. The Company’s dividend policy and implementation status:

(I) Dividend policy:

1. In accordance with the Company's Articles of Incorporation, if there are net profits in the Company’s annual final accounts, it should provide for tax payables in accordance with the law, make up for accumulated losses, then allocate 10% as legal reserve after adding up items other than net profit after tax for the year, but when legal reserve has reached the amount of the Company’s paid-in capital, no more legal reserve should be provided for, and special reserve should be appropriated from the remainder or reversed in accordance with the law. Based on the surplus earnings, if any, together with accumulated undistributed earnings, the Board of Directors shall prepare an earnings distribution proposal and submit it to the shareholder meeting for a resolution to distribute dividends to shareholders.

   If the aforementioned earnings, legal reserve and capital surplus are distributed in cash, the Board of Directors is authorized to distribute them by a resolution of a two-thirds majority of the Board of Directors and a majority of the Board of Directors present, and report to the shareholders' meeting. If the distribution is in stock, a resolution by the shareholders' meeting is required.

2. The Company's dividend policy provides that no less than 10% of available-for-distribution earnings should be allocated for dividend distribution to shareholders each year with consideration of the industrial environment, investment environment, capital requirements, profitability, capital structure and future operating needs, with the interests of shareholders and balance between dividends and the Company's long-term financial planning taken into account. No distribution is required if the dividend is less than $0.1 per share; the dividends may be paid in cash or in stock, with the cash dividend not less than 30% of the total dividend.

(II) Distribution of dividends for 2025:

On March 9, 2026, the Board of Directors approved the 2025 earnings distribution proposal with cash dividends of NT$6 per share, amounting to NT$479,856 thousand.

IV. Impact of the distribution of bonus shares proposed in the present shareholders' meeting on the business performance of the Company and earning per share: Not applicable.

V. remuneration of employees and directors

(I) Information on the percentage or range of remuneration of employees and remuneration of directors in the Articles of Incorporation:

If the Company records a profit for the year, 5% to 10% shall be allocated as employee compensation, of which no less than 1% shall be distributed to rank-and-file employees. The distribution shall be approved by the Board of Directors and may be made in the form of stock or cash. In addition, director compensation shall not exceed 3% of the profit and shall be distributed in cash. Proposals for employee and director compensation shall be reported to the shareholders' meeting.

(II) With regard to the estimated basis for calculation of remuneration of employees and remuneration of directors, the accounting process for the share calculation basis for the distribution of employees' remuneration in the form of shares and the accounting handing for any discrepancy between the actual distribution amount and the estimated value is made:

The estimated amount of remunerations to employees and directors is based on the net profit before tax for the period in accordance with the appropriation percentage under the Company's Articles of Incorporation and is recognized as salary expense. If there is a change in the amount after the publication of the annual standalone financial statements, the change will be treated as a change in accounting estimate and adjusted to the profit or loss of the following year.

(III) Distribution of remuneration approved by the Board of Directors:

1. Remunerations to employees and directors distributed in cash or stock If there is difference in the expense annual estimation amount recognized, then the difference amount reason and handling status shall be disclosed.

   On March 9, 2026, the Board of Directors approved the distribution of remunerations to employees and directors in cash, and the amounts of remunerations to employees and directors were NT$60,637 thousand and NT$15,664 thousand, respectively, with no difference from the amount recognized as expense.

2. The proposed amount of stock-based profits sharing with employees and its proportion to the net profits after-tax and total profits sharing amount to employees for the period: Not applicable: No such cases.

(IV) Actual distribution status (including number shares, amount and share price of the distribution) of the employees' bonus and remunerations of directors in the previous year, and if there is any difference in the recognition of the remuneration of employees and remuneration of directors, the difference amount, reason and handling status shall be explained:

Unit: Shares; NTD

Item	Previous Year (Distribution of 2025 Earnings in 2024)			
	Actual Distribution Amount	Board Resolution Amount	Difference Amount	Reason for the Difference
1.Employee Cash Bonus	131,005,225	131,005,225	0	No Difference
2.Employee Stock Bonus				
Number of Share	0	0	0	
Amount	0	0	0	
3.Director Remuneration	33,843,016	33,843,016	0	

VI. Repurchase of the Company's shares: The Company had no such cases.

VII. Issuance of corporate bonds: The Company had no such cases.

VIII. Issuance of preferred shares: The Company had no such cases.

IX. Issuance of overseas repository receipts: The Company had no such cases.

X. Employee stock options:

(I) Outstanding employee stock options as of the date of publication of the Annual Report and the effect on shareholders' equity: As of the date of publication of this annual report, the Company has no outstanding employee stock options.

(II) The name and the situation of acquisition and subscription of the managerial officers with employee stock options, and of the employees among the top 10 largest employee stock options.

April 17, 2026; Unit: Thousands of shares; thousands of NTD

Title		Name	Number of acquired options	Number of acquired options as a percentage of total number of issued shares (%)	Exercised				Unexercised			
					Stock options Quantity	Stock options Price	Stock options Amount	Number of stock options as a percentage of total number of issued shares (%)	Stock options Quantity	Stock options Price	Stock options Amount	Number of stock options as a percentage of total number of issued shares (%)
Managerial officer	President	Hou, Chia-Sheng	520	0.65%	520	41.3	21,476	0.65%	0	31.7	0	0%
	CEO	Li, Yuan-Chung										
	Vice President	Huang, Yu-Ming										
	CFO	Liu, Yen-Chih										
Employee (Note)	Sales Assistant VP of Subsidiary	Chao, Song	535	0.67%	535	40.23	21,524	0.67%	0	31.7	0	0%
	Special Assistant of the Chairperson's Office	Chen, Wen-Long										
	Assistant VP, Sales	Chuang, Wen-Jung										
	Sales Manager of Subsidiary	Chiu, Ming-Hsiang										
	Product Development Department Manager:	Chang, Zhi-Cheng										
	R&D Manager of Subsidiary	Huang, Chong-Ji										
	Assistant Manager of the Sales Department	Chien, Hsu-Wai										

	Assistant Manager of the Production Department	Hung, Rong-Chi										
	Assistant Manager of the Management Department	Wang, Zhen-Long										
	Plant Manager of Subsidiary	Huang, Yao-Liang										
Note: The employees among the top 10 largest employee stock options refer to employees other than managerial officers.												

XI. Employee restricted stocks: The Company had no such cases.

XII. Issue of new shares for mergers and acquisitions of or transfer of shares from another company: The Company had no such cases.

XIII. Implementation of the capital utilization plan (any previous issuance or private placement of marketable securities not yet completed or already completed within the last three years and the plan's benefits not yet demonstrated): The Company had no such cases.

Four.Overview of Operations

I. Information on Business:

(I) Scope of business:

1. The main contents of the Company's business are as follows.

(1)Coating treatment of various metal and non-metal surface, and special surface treatment of various machinery and parts.

(2)Trading of finished and semi-finished products such as fluoropolymer raw materials, round bars and flat plates.

(3)Design, manufacturing and trading of industrial conveyor belts made of fluoropolymer.

(4)Design, manufacturing and trading of fluoropolymer lining for the heat exchanger of chemical industry engineering, pollution prevention machinery and equipment, tanks, pipes and coils.

(5)Import and export of the preceding products.

(6)Plastic Sheets, Pipes and Tubes Manufacturing.

(7)Plastic Sheets and Bags Manufacturing.

(8)Industrial Plastic Products Manufacturing.

(9)Mechanical Equipment Manufacturing.

(10) Pollution Controlling Equipment Manufacturing.

(11) Electronics Components Manufacturing.

(12) Machinery Installation.

2. Main products and business proportion

Unit: Thousands of NTD; %

Product	2025FY	
	Net operating income	Sales percentage
Fluorine lined equipment	2,794,218	59.12%
Fluorine lined pipe & fitting	425,934	9.01%
Fluorine application materials	808,967	17.12%
Fluorine engineering revenue	696,983	14.75%
Total	4,726,102	100.00%

3. Current products (services) of the Company

(1)Manufacturing of fluoropolymer lining materials, sheets, tubes and rods.

(2)Design and manufacturing of fluoropolymer lining tanks, towers and heat exchangers.

(3)Design and manufacturing of fluoropolymer lining tubes.

(4)Fluoropolymer surface treatment and manufacturing.

(5)Chemical purification system, recycling system, equipment design and manufacturing.

(6)Design and manufacturing of electronic chemical storage and transportation equipment.

4. New products (services) planned to be developed:

(1)Development of new surface treatment method and liquid medicine formulation.

(2)Development of high frequency fluorine substrate materials.

(3)Special fluorine material microporous development and processing.

(4)Development of fluorine composite materials.

(5)Automatic production line for modified fluorine materials.

(6)New process equipment processing for fluorine tube materials.

(7)New production line for hot-melt fluorine materials.

(8)Fluororesin Release Film Material Production Line.

(II) Overview of Industry:

1. Current state and development of the industry

Fluorine materials are acid and alkali resistant, resistant to various organic solvents, and are insoluble in almost all solvents. At the same time, fluorine materials have the characteristics of high temperature resistant and non-adhesive, and the coefficient of friction is extremely low, and it can also be used as lubricant. High-tech and high-quality industries use them extensively, and they are indispensable for traditional industries as well. They have even been used in daily life, from machines and equipment operating in high-temperature chemical environments to non-stick pans and water pipes, all of which can be seen in daily life. Their importance and popularity are evident.

Fluoropolymers have excellent chemical resistance and electrical insulation properties, and they do not change their properties at high or low temperatures. Fluoropolymers are used when other plastics are not applicable, so they are called the king of plastics. Their permeation resistance, chemical resistance, non-flammability, non-precipitation and high cleanliness properties are unsurpassed by other plastic materials, making them widely used, especially in the electronics and petrochemical industries. As such, they occupy a place in the electronics and petrochemical industries, which have strict requirements on the reaction environment.

Our main business is the processing of fluoropolymers, from semi-finished materials, various fluorine sheets, films, materials and tubes, to lined and coated products such as lined/coated storage tanks, lined/coated reaction equipment, lined/coated pipes, pure fluorine containers, cleaning equipment, process equipment, pipes and connectors, etc. All of which are indispensable members of the industry. The industries we mainly serve are electronic industry (semiconductor and panel) and petrochemical industry, and the current status of the main industries of application is described as follows.

(1)Semiconductor industry

In addition to acid and alkali resistance, fluorine products for the semiconductor industry demand strict cleanliness for chemical-related applications. Fluoropolymers can meet the needs of the semiconductor industry for chemical applications.

Because of the ozone-resistant, high cleanliness and no precipitation characteristics of fluorine materials, fluoropolymer products play a critical role in the production of electronic grade chemicals, which are key materials in the upstream of the electronics industry. The EL Grade chemicals used in the electronic manufacturing process require high cleanliness, especially in the high-end IC process, where the level of cleanliness will determine the yield of the final product. Only high cleanliness raw materials can produce high quality electronic grade chemicals, such as high purity solvents like hydrofluoric acid, sulfuric acid, nitric acid, ammonia for the wet etching process, process gases like NF3, SF6, C4F8, CF4, HF for the dry etching process or cleaning process acids. Therefore, in the overall IC process, in order to ensure the quality of the final product, all devices and equipment that come into contact with chemicals, from the chemical supplier to the plant's loading tank car, filling machine, transport piping, equipment and equipment for storing/reacting chemicals and special gases, to the piping at the process end, must be made of materials with corrosion resistance and high cleanliness without precipitation. Therefore, fluorine material is crucial in the semiconductor chemical system and is the only choice from purification production, storage to transmission.

In addition, the chemicals used in the semiconductor process are large in volume and corrosive, and after the recycling and purification process, the discarded chemicals still have the value of reuse, which is in line with the green issue of environmental protection. Therefore, corrosion-resistant fluorine materials are required at the downstream end to ensure the quality of subsequent chemical recycling operations. As the semiconductor industry continues to upgrade its manufacturing processes, the industry's requirements for cleanliness (Particle and Metalion) in the process are becoming more stringent, and the importance of the related product applications is becoming more apparent.

Outlook and Key Trends in the Semiconductor Industry.

1. Geopolitical Factors and Regional Supply Chain Restructuring.

Influenced by geopolitical developments, the semiconductor industry is undergoing significant regional shifts in its supply chain. Governments worldwide are increasingly emphasizing supply chain autonomy, security, and controllability, promoting a transition from global collaboration to a multi-region, multi-ecosystem competitive landscape. In the long term, regionalized production and semiconductor self-sufficiency policies will become critical considerations affecting industry development, beyond market efficiency and cost.

2. **Rising Capital Expenditures and Peak Equipment Market.**

   Major semiconductor companies continue to expand investments to achieve long-term objectives, driving demand for related equipment and fab construction projects. Global 12-inch (300mm) wafer fab equipment expenditures are expected to exceed USD 100 billion for the first time in 2025 (reaching USD 107 billion), with a total projected investment of USD 374 billion between 2026 and 2028. This investment surge will create significant business opportunities across the semiconductor supply chain.

3. **2nm Technology Milestones and AI Momentum.**

   The year 2025 marks a pivotal milestone for the semiconductor industry as it advances toward 2nm process technology.

   Technological Leadership: Major wafer manufacturers are actively advancing capacity expansion for 2nm and below (sub-2nm) technologies, while introducing Gate-All-Around (GAA) architectures and Backside Power Delivery Network (BSPDN) technologies to optimize power efficiency and performance for high-performance computing (HPC) and artificial intelligence (AI) chips.

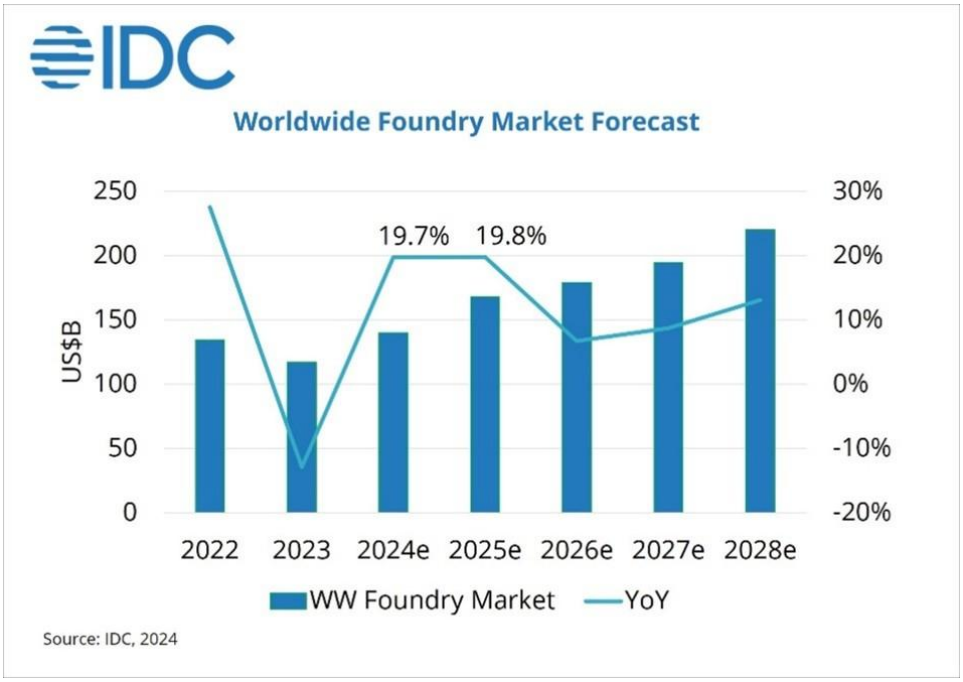
   AI-Driven Demand: The rapid growth of generative AI is driving demand for GPUs, ASICs, and advanced memory. Global silicon wafer shipments are projected to rebound by 5.4% in 2025 and reach a record high of 15,485 MSI by 2028.

4. **Global Capacity Expansion and Regional Deployment.**

   According to a report by SEMI, global semiconductor manufacturers demonstrate strong confidence in future market demand:

   New Fab Construction: It is projected that 82 new facilities and production lines will commence operations worldwide between 2023 and 2026. Since early 2025 alone, 9 new wafer fab/production line projects have been added.

   Capacity Distribution: Construction activities span across China, South Korea, Taiwan, the Americas, Japan, Europe, the Middle East, and Southeast Asia. Among these, Taiwan will continue to concentrate investments in 2nm and more advanced process technologies to maintain its technological leadership, while China, under its localization policies, is expected to increase its global share of 12-inch wafer capacity to 25% by 2026.



(2)Panel industry

The panel industry is a high-tech industry and is a key component of most electronic products. The panel industry is a highly mature industry, and the industry is now striving to break away from the production capacity competition and transform into "Display everywhere." In particular, under the development of the field economy, we have diversified our panel business model to include food, clothing, housing, transportation, education and entertainment, as well as new businesses such as smart retail, health business, circular economy and smart industrial services. It is an indispensable human-machine interface for the future life and thus establishes a new ecosystem for the industry.

The maturation and expanding application of OLED technology has become a major trend in the display industry. Initially used in smartphones, OLED is now being adopted in tablets, laptops, monitors, wearable devices, and automotive displays. The penetration rate of OLED laptops is expected to rise to 3% surpass 5% by 2027.

Strategic Deployment of Taiwanese Companies and Emerging Applications

In terms of technological breakthroughs, a report by TrendForce indicates that leading Taiwanese panel manufacturers, such as AUO and Innolux, are actively investing in emerging technologies including Micro LED and Fan-Out Panel-Level Packaging (FOPLP).According to semiconductor industry forecasts by IDC, geopolitical developments are reshaping global supply chains. The expansion of panel manufacturers into semiconductor packaging and advanced technology development is expected to be a key strategy for maintaining autonomy and securing market leadership in an increasingly multi-regional and multi-ecosystem competitive landscape.

Market Supply-Demand and Shipment Trends.

Industry analysis by Display Daily indicates that 2025 represents a pivotal year for panel manufacturers to move out of losses and transition toward higher value-added

products. In particular, Korean manufacturers have re-established profitability through OLED technologies. According to LG Display's financial data, OLED products accounted for 61% of its revenue in 2025, demonstrating the effectiveness of its strategy to phase out LCD operations.

Meanwhile, industry trackers (as cited by Display Daily) report that Samsung Display (SDC) held approximately 41% of global OLED revenue share in 2025 and is currently constructing an 8.6-generation IT OLED production line, targeting the tablet and laptop markets beyond 2026.

With respect to end products, TrendForce research indicates that the industry will face significant cost pressures in 2026:

TV Market: TrendForce estimates that global TV shipments in 2026 will be revised downward to 194.81 million units (a year-on-year decline of 0.6%), mainly due to rising prices of memory, panels, and precious metals. Notably, memory costs have increased from approximately 2.5~3% to 6~7% of the TV bill of materials (BOM).

Smartphone Market: TrendForce reports that global smartphone panel shipments will decline by 7.3% year-on-year to 2.14 billion units in 2026, marking the end of the growth cycle. However, in terms of specifications, AMOLED penetration is expected to increase from 41.2% in 2025 to 43.2% in 2026.

Market Size and Growth Outlook.

The display panel market is projected to grow from USD 166.8 billion in 2025 to USD 199.84 billion by 2030, with a compound annual growth rate (CAGR) of 3.68%. According to DIGITIMES, the rise of AI technologies is expected to stimulate device upgrades, boosting panel shipments and ushering the display industry into a growth phase.

(3)Petrochemical industry

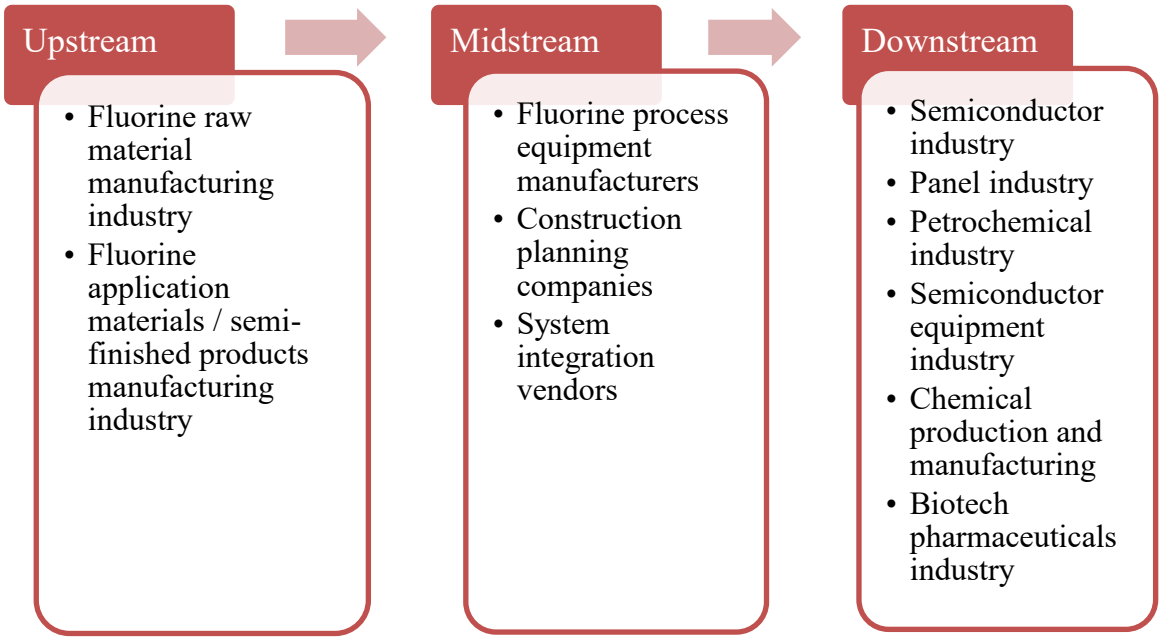
The petrochemical and plastic industries are the pillar industries of various industries. All kinds of daily necessities used in food, clothing, housing and transportation are made from chemical raw materials such as plastics, rubber and artificial fibers, such as plastic products, rubber products, cleaning agents, artificial fibers, pigment dyes, adhesives, plasticizers, pesticides, cosmetics, etc. Their applications are quite extensive.

Upstream of the petrochemical and plastic rubber industry chain are crude oil, light oil refined from crude oil, gasoline, diesel oil, kerosene, fuel oil, lubricating oil, etc. The refining process of crude oil includes first, physical separation of gravity, distillation, evaporation, crystallization, absorption and adsorption, extraction; and second, chemical reforming cracking, restructuring, isomerization, alkylation, polymerization, and the by-products generated by the refining process such as sulfuric acid has strong corrosive properties, so fluorine products with strong chemical resistance can be used in the upstream end of the petrochemical refinery process.

After entering the midstream section, the upstream raw materials are cracked to produce basic petrochemical raw materials such as ethylene, propylene, butadiene, benzene, phenols, etc., and the above raw materials are then polymerized, esterified, alkylated or other chemical reactions to produce plastics, rubber, artificial fibers and other chemical raw materials. At this stage, due to the large number of chemical reactions involved, the petrochemical process must overcome the characteristics of high temperature, high pressure and high vacuum, while acid and alkali corrosion resistance is the main demand. Therefore, the design and production of petrochemical process equipment, such as the production of various reactor, storage tank and tower design and efficiency improvement, lined pipe design and manufacturing and installation engineering, heat exchanger design and manufacturing, filter, valve and hose design, manufacturing, etc., can be created by the characteristics of fluoropolymers to create a high-performance and high-yield process environment.

Under the challenges of environmental and climate change, in response to the increasing scarcity of resources, drastic changes in material prices, changing consumer preferences, development of green energy, reduction of waste and avoidance of ecological havoc caused by waste, the petrochemical industry is prompted to reduce the environmental impact of its own operations and to make more effective use of limited resources to maximize resource efficiency. This kind of thinking will encourage enterprises to consider the reduction of resource waste and increase the use of recycled materials when developing new products, so as to introduce a circular economy and respond to the green trends, which in turn will help the industry to transform and innovate the business models.

2. The correlation between upstream, midstream and downstream sections of the industry:



3. Development trends of products

(1)Fluorine materials

Due to the characteristics of fluorine materials, various fluorine processing fields, the expansion of fluoropolymer material technology applications and the development of composite materials have become the goal of the industry's efforts to provide customers with better manufacturing and service quality, as well as to meet the various needs of the specialty chemical, biotechnology, pharmaceutical, semiconductor, optoelectronics and machinery industries.

(2)Process equipment

The process supply equipment technology is becoming mature. In addition to the increasing demand for cleanliness as technology advances, the future trend is to have the ability to customize, design and adjust equipment, process design and plant construction methods to meet customer needs. In addition, due to the huge investment in the production process of the semiconductor and panel industry, any failure in the process supply process may result in huge losses, therefore, customers demand high quality and stability, and therefore have higher loyalty to quality suppliers, which raises the entry barrier for late entrants.

In addition, as environmental protection issues continue to develop in the technology industry in various countries, the concept of waste reduction and recycling is no longer compatible with the increasingly stringent environmental protection regulations and social needs, and innovative solutions to remove, reduce and replace chemicals from the process must be developed at the source.

4. Competition situation

(1)Fluorine lining equipment

In Taiwan, there are only two Japanese companies as our main competitors in the IC process supply chain of the high-end market because of the strict requirements for high purity of products. In general, there are two to three local companies in the middle- and low-end markets for applications that require less cleanliness and corrosion resistance.

In recent years, China has been investing in the development of the IC industry, so the Japanese and Korean fluorine processors have been setting up factories to grab the market. For high-end advanced manufacturing processes, suppliers are more carefully selected due to the more stringent customer requirements. In the IC industry, there are many local manufacturers in China that can provide products with competitive price because of the relatively low technical requirements in the middle- and low-end markets.

In Asia, Japan and Korea are relatively advanced and mature markets for the IC industry, so they have established complete supply chains for upstream and downstream fluorine products. Due to regional and ethnic characteristics, it is less possible for the semi-finished and finished products of fluorine processing to be exported from Taiwan.

(2)Fluorine application materials

Fluorine application materials include fluorine lined pipe fittings, and fluorine raw

material tubes and sheets. For fluorine lined fittings, these products have more local production characteristics than fluorine lined equipment. Teflon lined fittings require high chemical permeation resistance, high corrosion resistance and high purity performance with low contaminant precipitation. Therefore, the selection of raw materials, different manufacturing techniques, process equipment requirements, SOP implementation, finished product QC inspection, and R&D team results are all critical to the success or failure in terms of quality. Among the global competitors, except for the advanced countries such as Europe, America, Japan and Korea, our products rank among the top in the world in terms of quality of high-end lining fittings. The Company has been striving to expand the product range of lined pipe fittings and become one of the most extensive suppliers of lined pipe fittings in the world. Our products are used in the semiconductor industry, panel industry, petrochemical industry, biotechnology and pharmaceutical industry, environmental protection and recycling industry, etc.

In terms of fluorine raw material tubes and sheets, the Company is a global material supplier, focusing on high-specification and high-purity applications. At present, there are only five or so companies in the global market that have the ability to make fluorine plastics into high grade sheets. We have a similar market share in Asia as those of our European and Japanese counterparts.

(3)Fluorine engineering revenue

After decades of development, the technology of plant engineering has become mature, but the complexity of engineering management and the nature of rapid response services still test the organization's ability to respond, especially because the contents of high-tech process plant supplies are dangerous and need to meet high safety, high stability, high cleanliness, automatic design and quality standards. The design and quality standards require long-term customer certification and word-of-mouth recommendations, making the overall management threshold high and making it difficult for potential competitors to enter the market.

The Company has been engaged in fluoropolymer research for 40 years, and has many patents and ISO certifications. Over the years, we have displayed a lot of high-quality performance, we not only have a place in the high-tech and petrochemical industry in Taiwan but also have obtained orders from the state-owned, high-tech industry and private enterprises in China for many years. We are highly competitive in terms of technology and quality.

(III) Overview of Technology and R&D:

1. Technology level of the Company's business

Since its establishment in 1981, the Company has been dedicated to the fluoropolymer processing application. With decades of experience in the production of fluoropolymer materials, we have accumulated core technology research and development achievements in the production process of our products, and obtained dozens of patents from many countries.

Through continuous improvement in technology and quality, we provide customers with high-quality and high value-added end products. By focusing on the research and development of core technologies, we have been able to provide our customers with better manufacturing and service quality in the chemical industry, as well as meet the needs of the specialty chemical, biotechnology, pharmaceutical, semiconductor, optoelectronics and machinery industries. For the new generation of fluorine processing capability, we are also striving for precision, step by step.

We have long been devoted to the fluorine industry and specialize in the development of fluoropolymer processing, especially in the field of corrosion resistant tanks and reaction equipment. Through the quality control of raw materials and vertical integration of production technology, we have been applied to the chemical processes of precision chemicals and advanced semiconductor manufacturers through the customization of customer on-site equipment service.

Our products such as chemical tanks, heat exchangers, integrated filters, chemical tank cars and related accessories are all certified by ASME and U-STEMP/CE/ LR/BV in the international arena. The company has a full range of high purity products across a wide range of needs. We are one of the very few fluoropolymer processors in the world that can meet all the requirements of different industries in terms of equipment, manufacturing, R&D, innovation and design, especially in the semiconductor and panel industries. Particularly, in the advanced semiconductor and panel industries, our products have been recognized and adopted by the top three semiconductor industries worldwide.

With precise project planning and product integration capabilities, we have developed and produced our own chemical delivery, mixing and dilution systems, high purity chemical acid supply systems, tubing, tank and tank car, waste acid discharge systems, and even corrosive gas discharge lines from IC and TFT-LCD process reactions, providing a series of effective solutions for the semiconductor industry, and extending our services to the pharmaceutical, biochemical, petrochemical and conventional chemical industries as a fully integrated service provider for fluoropolymer processing applications.

2. Research and development status

(1)Development of microporous membrane (tube) materials

Fluorine material microporous membrane is mainly PTFE and PVDF, and PTFE is better than PVDF due to its corrosion resistance and high temperature resistance. Since its processing technology is difficult, the global demand for high-performance filtration microporous fluorine material becomes more and more important. We are continuing to develop PTFE microporous materials, from raw material selection, manufacturing process, manufacturing technology and specification inspection, and accumulate microporous material preparation technology capabilities.

In various application fields—such as membrane distillation, chemical filtration, oil–water separation, gas–solid separation, and solid–liquid separation—different

specifications are required depending on the application. These include pore size and uniformity, porosity, capture efficiency (retention rate), pressure drop, liquid (gas) flux, membrane thickness uniformity, and hydrophobic/hydrophilic properties. Achieving these characteristics requires rigorous experimental design and systematic planning. From raw materials and formulation research to equipment development and process parameter optimization, each stage of development is closely interrelated and plays a critical role in determining product performance.

The Company has continued to invest in the development of PTFE microporous membranes (tubes), accumulating extensive practical experience in microporous material fabrication and mastering key technologies for mass production. These products have successfully passed customer testing and validation, leading to the gradual receipt of customer orders. The application areas of these products include water resource recycling, precision chemical filtration, gas filtration, and medical applications.

Looking ahead, the Company will continue to optimize process parameters, enhance equipment capabilities, and utilize precision instruments to verify the performance of microporous membrane materials, ensuring compliance with evolving international standards. In the next stage, the Company aims to develop high-end microporous membranes (tubes) to create higher value-added and niche products.

(2)Development of Module Application Products and Filtration Systems

With increasing attention to environmental protection, water pollution issues have become more severe, driving growing demand for liquid recovery technologies across both industrial and domestic sectors. These technologies are applied to remove suspended particles, microorganisms, and organic pollutants to ensure water quality and safety.

Ammonia nitrogen removal focuses on nitrogen-containing pollutants, such as those found in industrial and aquaculture wastewater, utilizing methods including chemical precipitation, oxidation, and biological degradation to reduce environmental impact. Meanwhile, metal wastewater treatment is widely applied in industries such as electroplating, mining, and electronics manufacturing, employing chemical precipitation, adsorption, and membrane extraction technologies to remove heavy metal ions and prevent harm to ecosystems and human health.

The Company leverages its self-developed microporous membrane/tube materials to develop application modules, combined with its engineering design capabilities to create customized modular systems tailored to specific application requirements. Through proprietary material technologies, the Company has established stable control over membrane specifications, structural strength, and chemical resistance, enabling long-term operation under conditions of high ammonia nitrogen concentration, highly corrosive environments, and continuous processing. This ensures the stability and durability of the modules.

By utilizing the properties of PTFE membrane materials, the Company has expanded

into membrane distillation module design, integrating fluid mechanics with chemical and environmental engineering technologies. These modules are applicable to zero-liquid-discharge (ZLD) systems, fully leveraging the advantages of fluoropolymer materials.

From a market application perspective, resource recovery focuses on acid recovery, waste reduction, precious metals recovery, and ammonia nitrogen wastewater treatment. By combining engineering design and system integration capabilities, the Company develops customized module designs and system solutions based on customer process conditions. For example, in ammonia nitrogen wastewater treatment, the Company assists customers in recovering ammonia nitrogen and converting it into ammonium sulfate products, while integrating sulfuric acid concentration and recycling systems. This enhances acid absorption efficiency, improves overall economic benefits, and reduces treatment costs and discharge risks.

Relevant applications have entered on-site pilot testing with multiple customers, where modules are deployed in actual production environments for continuous operation validation. Testing covers removal efficiency, resource generation, concentration control in recycling processes, and long-term operational stability. Through on-site data collection and optimization of operating conditions, the Company collaborates with customers to refine parameters and improve system performance, accelerating product maturity and the development of standardized modules.

Looking ahead, the Company will continue to strengthen its integration of material and system capabilities, expand pilot-scale validation, and enhance resource recovery applications, striving to deliver integrated solutions that combine environmental benefits with commercial value.

(3)ETFE Release Film Product Development

ETFE release film is a high-performance fluoropolymer film characterized by excellent chemical resistance, high thermal stability, low surface energy, and outstanding mechanical strength. Its smooth surface and exceptional anti-adhesive properties make it widely applicable in precision electronics, composite material molding, lithium battery electrode manufacturing, and the semiconductor industry. Compared to traditional PET or silicone-coated release films, ETFE release films maintain stability under extreme conditions and are suitable for repeated use, effectively reducing overall costs. This product can be treated with single-sided or double-sided release coatings to meet various process requirements, making it a premium choice for high-end release applications.

Leveraging its expertise in fluoropolymer material processing and sensitivity to industry demands, we have invested in the development of ETFE film materials and has already acquired key manufacturing capabilities and experience for certain product lines. However, to ensure stability and reliability in real-world applications, further validation and optimization are still required. Through continued testing and customer feedback, we aim to refine the product to meet the needs of diverse application scenarios. Looking

ahead, we will strengthen technical R&D and quality control efforts to ensure that ETFE release film becomes a highly efficient and stable release solution that supports the advancement of related industries.

Leveraging years of experience in fluoropolymer material processing, the Company has accumulated a solid technological foundation and maintains a high sensitivity to market needs, actively investing in the development of ETFE film materials. To date, the Company has mastered key manufacturing capabilities and core process know-how. Its products have already received customer orders and are undergoing practical deployment and validation with partner manufacturers on production lines. Through feedback from end-users, the Company continuously optimizes design and process parameters, progressively enhancing product stability across diverse application environments.

For more demanding and high-end market requirements, the Company continues to strengthen material performance and refine manufacturing processes. These advanced products will be gradually made available to customers for testing and validation. Looking forward, the Company will further deepen its R&D capabilities and quality control mechanisms. By maintaining close collaboration and co-validation with customers, the Company aims to accelerate product maturation and specification upgrades, positioning ETFE release films as stable and competitive solutions, thereby creating higher added value for related industries.

(4)Development of composite materials

In addition to conventional applications of fluoropolymer materials, the Company has actively invested in the development of composite membrane materials. Leveraging the Company’s self-developed PTFE microporous membranes combined with PP or PET nonwoven substrates, these composite membranes are tailored to meet diverse application requirements. The resulting PTFE composite membranes exhibit high-efficiency filtration, breathability with water resistance, chemical resistance, and high-temperature tolerance, demonstrating broad potential across multiple high-end markets. Moving forward, the Company plans to integrate surface modification technologies to further expand application areas and enhance the unique functional value of its composite products.

3. Research and development expenses for the most recent year up to the date of publication of the Annual Report

Unit: NTD thousand

Item	2025FY	2026 up to March 31 (Note)
R&D expenses	136,879	34,757
Net operating income	4,726,102	1,058,605
As a percentage of net sales	2.90%	3.3%

Note: Not yet reviewed by CPAs

4. Technology or products successfully developed

We specialize in the development and application of fluoropolymer (Teflon) processing, and have developed and produced our own chemical delivery, mixing and dilution systems, high purity chemical acid supply systems, tubing, tank and tank car, waste acid discharge systems, and even corrosive gas discharge lines from IC and TFT-LCD process reactions, providing a series of effective solutions for the semiconductor industry. Recent product developments are as follows.

Item	Technology or products successfully developed
New product development	1. Fluoropolymer granulation products. 2. PFA rotationally molded containers. 3. Injection fluorine lined tubing. 4. Butterfly type vacuum resistant PTFE compensator. 5. Special temperature resistant fluorine pipe fittings. 6. Teflon spiral pipe. 7. Powerful expansion joint. 8. Diaphragm valve diaphragm. 9. Fluoropolymer Release Films. 10. e-PTFE Microporous Membranes.
Process technology	1. PTFE powder automatic filling device. 2. Teflon plate/tube mating equipment. 3. Cleaning and packaging equipment. 4. Fluorine tank automatic cleaning device. 5. Wet automatic pressurized tank device. 6. Automatic processing machine for fluorine lining tube. 7. Teflon laminate production equipment. 8. Teflon automatic welding machine. 9. Microporous Membrane/Pipe Forming Equipment.
Quality upgrade	1. Reaction tank for PFA thick coating. 2. High performance lined tubing. 3. Energy saving special corrosion resistant mixer unit. 4. Product defect automatic detection device.
System engineering	1. Electronic grade chemical purification equipment. 2. Electronic chemical recycling plant. 3. Clean chemical mixing equipment. 4. Resource Recovery Equipment.
Mold R&D	1. Extrusion molds for corrosion resistance. 2. Multi-cavity corrosion resistant injection mold kernel. 3. Large fluorine tube molding dies.

(IV) Long- and short-term business development plans:

1. Short-term business development plans:

   (1) Strengthen customer relationships, and provide complete and prompt customer service.

   (2) Continue to expand market share of high-tech process equipment and engineering in China, in line with China's industrial policy.

   (3) Continue to expand market share of high-tech process equipment and engineering in the U.S., in line with the localization policy of the U.S. industry.

   (4) Regional economic development is taking shape, with Europe, the U.S., Japan and Southeast Asia (Singapore and Malaysia) all investing in new semiconductor production to reach and expand the development of each region.

   (5) Develop India and Southeast Asia distributors to expand the Southeast Asian market.

   (6) Continue to recruit and train talents to build up a talent pool for the stable development of the company.

   (7) Continue to participate in domestic and international academic exchanges and research to enhance the technical level.

2. Medium- and long-term business development plans:

   (1) Continue to conduct R&D for process auxiliary equipment to enhance product differentiation and increase product added value.

   (2) Invest in the exploration of new applications, and expand product lines and sales of new processes.

   (3) Continue to develop and upgrade environmental protection and waste reduction technologies to increase the entry barrier in line with the national environmental protection policy

   (4) Cultivate talents for overseas markets and continue to develop new regions: Middle East and Europe.

   (5) Continue to improve and review existing production processes, and accelerate the progress of factory automation to improve product quality and production efficiency, shortening customer delivery time.

II. Overview of Market, Production, and Sales:

(I) Market analysis:

1. Sales region for major products (services)

The Company and its subsidiaries currently provide fluoropolymer equipment, fluoropolymer application materials and integrated services mainly in the domestic market and Mainland China.

2. Market share

The Company's production and sales scope covers the upstream, midstream and downstream of the fluoropolymer industry, and can provide complete solutions to meet customers' needs. Therefore, the Company covers a wide range of markets, from the supply of raw materials, sheets and fittings to manufacturers in the industry to the supply of various fluoropolymer products such as drums and tanks, tower joints and other finished fluoropolymer products, and even the planning of fluoropolymer-related systems and equipment so we cover a wide range of markets. As far as the supply of raw materials, sheets and tubes is concerned, there are only a few companies in the world that have the ability to supply sheets and tubes of fluoropolymer, and we are one of them. As for the planning of fluoropolymer application equipment and plant systems, the Company mainly provides system design, equipment manufacturing, piping construction, installation and testing services for high-tech industries such as semiconductor and panel manufacturing. There is no industry research institute that provides statistical information on the industry to which it belongs, so there are no clear statistics to be used as the basis for calculating the market share.

According to SEMI reports, the global semiconductor industry is entering a new phase of robust expansion, driven strongly by AI technologies, data centers, and demand for edge devices. Capital expenditures for global 12-inch (300mm) wafer fabs are expected to surpass USD 100 billion for the first time, reaching USD 107 billion, with total investments projected to amount to USD 374 billion between 2026 and 2028. This investment boom reflects the high priority that countries place on localizing semiconductor supply chains and achieving self-sufficiency, aiming to secure technological leadership through the restructuring of the industry ecosystem.

Construction and expansion activities are taking place worldwide, including in China, South Korea, Taiwan, the Americas, Japan, Europe, the Middle East, and Southeast Asia. Each region demonstrates a clear strategic positioning within the semiconductor value chain:

China: Driven by policy initiatives, China is expected to raise its global share of 12-inch wafer production capacity to 25% by 2026 and continue to lead global equipment spending with USD 94 billion projected between 2026 and 2028.

Taiwan: Taiwan is expected to invest USD 75 billion over the next three years, focusing on advanced processes at 2nm and below (sub-2nm) and maintaining global leadership in CoWoS advanced packaging.

South Korea: South Korea plans to invest USD 8.6 billion to support global generative AI demand, particularly maintaining a lead in HBM (High Bandwidth Memory) technology.

In addition, global silicon wafer shipments are projected to rebound by 5.4% and reach a record high by 2028, reflecting strong market demand for next-generation technologies such as GAA architectures, back-side power delivery networks (BSPDN), and AI-oriented memory. Overall, the global expansion of 300mm wafer fabs will establish a critical technological foundation for the AI-driven digital economy.

3. Future supply and demand, and growth of the market

As the technology and demands in the high-tech industry are changing rapidly, the semiconductor process is becoming more and more sophisticated, and the requirements for materials and equipment are becoming more stringent. Suppliers need to adapt to the pace of market changes and expand their business development to survive and grow rapidly under the elimination mechanism between superiority and inferiority in the market.

As for the supply side, there are many competitors in the middle- and low-end markets due to the low technical requirements of fluoropolymer processors, but there is a lack of high quality suppliers in the high-end market, such as the material and equipment supply chain for the semiconductor industry processes and electronic chemicals, and there are few suppliers who can provide products that meet the requirements of advanced IC processes. Therefore, the Company has positioned itself to target the high-end market. For example, in the electronics industry in Mainland China, the Company is the leader in the Chinese market and is emulated by Mainland China companies. In addition, the Company has a proven track record in the electronic chemical and semiconductor industries in Taiwan and Korea, so the Company is the preferred partner of our customers.

The petrochemical industry has become more careful about the safety of chemical operations in response to regulations and industrial safety requirements. The Company is able to achieve one-stop control of the production system, from the raw material end to the final product, so that we can maintain stable production or even improve it with full control of product quality and industrial safety requirements. With these two prerequisites, it is not easy for latecomers to enter this high-end petrochemical market.

Competition in China is fierce, mainly due to the long history of the chemical industry in China and its well-developed supply chain. The Company's strength lies in the selection of raw materials with international standards and the stable quality of production under high safety requirements, therefore, the Company differentiates itself in China with high-end quality and safety requirements. The Company is also one of the leading suppliers of the chemical industry in China, and continues to accumulate and expand its chemical customers.

The SEMI report indicates that global silicon wafer shipments are expected to rebound by 5.4%, reaching 12,824 million square inches (MSI), and are projected to reach a record high of 15,485 MSI by 2028. This growth is primarily driven by strong demand related to AI,

such as logic chips and HBM memory, despite a relatively slower recovery in non-AI applications.

In the equipment market, driven by AI technologies, global semiconductor manufacturing equipment sales are projected to reach USD 138.1–145.0 billion in 2026, marking three consecutive years of growth. Among these, capital expenditures for 300mm wafer fabs are expected to surpass USD 100 billion for the first time and rise to USD 138 billion by 2028. The main growth drivers are investments in logic chips and HBM spurred by AI computing, as well as continued equipment procurement in regions such as China, South Korea, and Taiwan.

Taiwan is a global leader in high-end semiconductors, and continues to maintain R&D momentum to update processes in an attempt to close the gap with other competitors. In addition, China continues to increase its investment in the semiconductor industry, not only to accelerate its independent semiconductor development but also to actively invest in the development of the semiconductor industry, in order to establish a complete supply chain for its local upstream and downstream, as well as the recent U.S. government's intention to impose export controls on China's semiconductor industry, which will also help China's semiconductor industry to shift the benefits of the order. As the trade conflict between China and the U.S. continues, the European and U.S. markets can no longer rely entirely on China, and need a supply chain that they can control.

In the petrochemical industry, amid slowing global economic growth and insufficient demand momentum, persistent overcapacity in China continues to spill over into global markets, resulting in narrowing product spreads. In addition, ongoing trade protectionism and geopolitical conflicts have heightened operational and supply chain risks, and the petrochemical sector is expected to continue facing severe challenges of oversupply.

However, in response to structural overcapacity issues in its petrochemical industry, the Chinese government is expected to implement supply-side reform measures, including the targeted elimination and consolidation of petrochemical facilities, accelerated upgrades of aging plants exceeding 20 years in operation, and strict controls on new capacity additions in feedstock segments that may exacerbate oversupply. Meanwhile, some industry peers in Europe and Asia have already begun to reduce or shut down production lines due to intensifying competition and energy transition pressures, which may help partially alleviate the global oversupply situation.

Geopolitical instability has contributed to rising oil prices, while extreme weather events have disrupted supply. Combined with a slowdown in new capacity additions globally and easing tariff-related disruptions, the supply-demand dynamics of the petrochemical industry are showing signs of a potential upward turning point. Market expectations suggest that the industry may enter a key price-spread recovery phase in the first quarter of 2026, potentially emerging from a prolonged downturn and entering a recovery cycle. However, both demand and supply fundamentals still face medium- to long-term challenges, and further structural support will be required for a more sustainable recovery.

4. Competitive advantage

(1) Vertically integrated upstream and downstream products with excellent and stable quality as well as cost advantages

The quality of the semi-finished products (such as Sheets, Liners, Parts, etc.) required for our processing has a key influence on the characteristics and quality of the materials used in the later stages of processing. All the raw materials required for our processing are produced in our Zhangbin Plant. Compared with other raw materials suppliers, one-stop production not only improves production efficienc, but also controls cost and quality, and it is less prone to errors in the integration process. The raw materials required by us are sourced from international leaders such as Chemours, Daikin and 3M, which provide stable and high-quality raw materials, and the final products can be traced back to the raw material batch number. All manufacturing processes are independently controlled by us, so we have good control over the quality of our products.

(2) Customized products, complete product line, widely used in multiple industries

Our main products are fluoropolymer application materials and fluoropolymer lining equipment. We use fluorine materials as the center of the circle to design and develop products related to the upstream and downstream needs of the industry chain, while industry peers are mostly limited to the processing of a single material or the use of a single material. Therefore, we are able to offer a wide range of different production methods when our customers have special customization needs. In addition, the threshold for standard products is relatively low and there are many competitors, while the technical demand for customized products and special processes is higher, which not only raises the competition threshold but also increases the gross profit. We have a wide range of materials and processing technologies, and this type of product serves a large niche.

The Company's product lines can be applied to industries such as semiconductor industry, panel industry, petroleum and chemical industry, energy industry, chemical production and manufacturing industry, etc. In addition, environmental regulations are becoming more stringent in various countries, and companies are emphasizing social responsibility (CSR) and are also aiming for green processes, which benefits the market expansion of our energy and environmental protection waste reduction products, and such demand is not limited to high-tech industries.

(3) With 40 years of experience and a dedicated R&D team as the cornerstone, we continue to improve product quality

As the IC process generations continue to advance, semiconductor manufacturers are putting forward corresponding requirements for their supply chains, especially after entering the 3nm process era, the requirements for electronic-grade chemicals are also rising, from PPT Level (ultra-pure electronic-grade chemicals) to the next level. The requirements for equipment are also advancing with the times.

Since its establishment for nearly 40 years, the company has attached great

importance to staff education and training as well as the recruitment of various professional personnel, and regularly and irregularly sends staff to participate in various educational trainings to strengthen their technical level and ability. In addition, we actively cooperate with universities and colleges to develop research and development of various technologies in order to maintain our leading position in technology and at the same time, to follow and lead the trend of product upgrades and replacements in order to gain the first opportunity in the market. We aim to strengthen our services and business with customers by offering competitive prices and quality, in order to satisfy customers' one-time purchase needs, and further enhance customer satisfaction and order stability. Our products always grow together with our customers in the industry, and we are ready to continue to move on to the next generation.

(4) We insist on producing and selling high-quality products, localizing production services and strengthening customer relationships.

The most important basis for the survival and development of a company is to provide high-quality products and the electronic chemical industry has even more stringent requirements for quality. Therefore, the Company implements "Total Quality Insistence" and our first priority is to continuously improve product quality to meet customer needs, and enhance customer service, which is helpful for product innovation, speed and perfect combination of technology to gain customers' trust. In addition, our production and service offices are located in Taiwan, China and the United States, so we can provide customers with nearby products as well as timely and thoughtful services. In the midst of the global shift in the electronics and chemical industries, the Company is able to utilize the advantage of our extensive presence to achieve "seamless connection" to our customers' localized services.

(5) We have the ability of construction and subcontracting to enhance our competitiveness.

In addition to stable quality equipment and piping material suppliers, customers also need excellent engineering and construction companies, or even planning capabilities to provide engineering design and advice, and to propose improvements in professional processing. We can provide a complete one-stop service, from single item production to construction and installation, which can not only speed up the commissioning time of customers, but also effectively reduce the error of integration of various interfaces.

5. Favorable and unfavorable factors of development prospects, and corresponding measures

(1) Favorable factors:

a. Emerging technology development continues to drive demand for semiconductors, so it is optimistic about the business opportunities from the related supply chain in the future.

With the development of 5G and the continuous rising demand for high-performance computing and other chip applications, the introduction of 5G will drive the expansion of various services, as well as the continued electronicization of

vehicles and the advancement of emerging technology fields, such as AI and the Internet of Things, which will also drive the demand for the semiconductor industry.

With the increase in capital expenditures for plant construction or expansion in high-tech industries, the demand for process supply systems and equipment will increase, and the benefits of plant expansion will emerge gradually. The Company has established a good cooperation relationship with the high-tech industry in Taiwan and China for many years, and has gradually gained a foothold in the U.S. and Southeast Asian markets. The Company has a good reputation and track record in Taiwan and China, and is highly competitive in high-tech industrial processes.

b. New technology development brings new markets as manufacturers continue to replace obsolete process equipment.

The demand for process supply system is generated by the development of technology and upgraded with the advancement of technology, and the peripheral process equipment has to be upgraded with the process advancement in terms of process techniques and specifications to meet the increasingly stringent requirements of the end customers in the high-tech industry. With the rapid development of technology, the old process equipment is no longer sufficient, so manufacturers must continue to replace the obsolete equipment with the trends. At present, high-tech process supply equipment is mainly used in the semiconductor industry, panel industry, solar industry, petrochemical industry and energy industry, etc. As new technologies, new products and new industry ecosystems are formed, the scope of application of process supply equipment will continue to expand, creating new market opportunities for the Company.

c. The trend of local production and demand for factory construction are emerging.

The impact of the trade war between the U.S. and China has driven up the business transfer opportunities in the supply chain. The de-Americanization of the Chinese industry and the demand for local production of U.S. manufacturing industries proposed by the U.S. have led to the emergence of the trend of local production plant construction and related technologies are being actively introduced. In addition to providing services to our existing customers and growing together, we expect to expand our business in new markets and build a comprehensive network of local domestic sales channels.

d. Growing environmental awareness increases demand for recycling and treatment of various chemicals.

Countries around the world are stepping up their efforts to control chemicals and placing increasing emphasis on environmental protection. Advanced countries such as Europe, the U.S. and Japan have gradually banned potentially dangerous chemicals, and strengthened environmental regulations. The Company also continues to develop green business, including the development of an integrated system for the

recycling of waste solvents. The recycling, reclamation and reuse of waste solvents generated by high-tech companies after production not only effectively reduces production costs, but also forms an effective way to protect the global environment. In line with the global trend of environmental protection, the Company is developing green energy business, which not only fulfills its corporate social responsibility to protect the earth's ecology but also drives the Company's future business growth.

(2)Unfavorable factors and countermeasures

a. Environmental protection and industrial safety awareness are on the rise, and standards are becoming increasingly stringent

The impact of global climate change on the economy, society and the environment has become more and more serious in recent years, making environmental protection awareness increasingly important to the world. The government has been promoting the awareness of occupational safety and the protection of the occupational environment in recent years, so the standards and regulations are becoming more stringent and the costs are increasing.

Countermeasure:

In order to implement environmental protection and industrial safety, we have set up a dedicated environmental safety unit to be responsible for environmental protection facilities, planning and improvement, and education and training of plant personnel. We have also set up comprehensive pollution prevention equipment and cooperate with professional organizations to conduct regular inspections, and introduce advanced processes and technologies to reduce treatment costs, meeting the requirements of environmental protection and industrial safety so that we can fulfill our social responsibility.

b. Severe competition in the industry and price cutting in the market

In the high-end market of the electronics industry, Taiwan, Japan and Korea are the main sources of mature and more advanced technologies, while China has been vigorously promoting the development of the electronics industry in recent years. The industry peers from Japan and Korea follow their counterparties to invest in China, and have gradually taken a place with their investments in China, and may evolve into main competitors in the future. In addition to the original technology, the end-customers in each country have their own mature supply chain and it is more difficult for manufacturers in other regions to enter.

In addition, in the middle- and low-end markets, because of the lower technical requirements of customers and the large number of suppliers, the market competition is more intense, causing competitors to cut prices, resulting in a general decline in profitability.

Countermeasure:

The Company has been deeply involved in the fluorine processing industry for many years, and has the ability to produce key raw materials in-house and control the production progress, so it can effectively control the project costs and provide customers with competitive product quotations. In addition, the Company's subsidiary in Jiaxing has a production base and can provide related equipment to nearby local customers in Mainland China, which can save transportation costs, customs duties, etc. Our price is competitive compared to those of foreign manufacturers. In the future, the Company will continue to establish a good localized supply chain in order to control costs, maintain a competitive price advantage and increase future business opportunities. In addition, the Company will enhance customer loyalty through advanced technology, excellent product and construction quality and reasonable prices, and also increase its competitive advantage through excellent business reputation.

c. It is not easy to cultivate professional talents

The process supply system requires professional knowledge of chemistry, machinery, instrumentation and control, as well as the ability to manage construction, and to design and install a suitable supply system tailored to the customer's production technology, process model and product characteristics. With the rapidly changing technology in the high-tech industry, the complexity of process supply systems is increasing and experienced professionals are needed to meet the design needs of our customers. However, it takes a lot of time and experience to develop good professionals, so it is not easy to cultivate them and this affects the progress of our market development.

Countermeasure:

We manage to increase corporate visibility and attract talented people through stock listing on TWSE. In addition to establishing a good working environment, and using comprehensive welfare measures and related employee motivation measures to enhance employee motivation, we provide complete employee education and training, and establish a transparent and institutionalized promotion channel to make employees identify with the Company in order to retain outstanding talents.

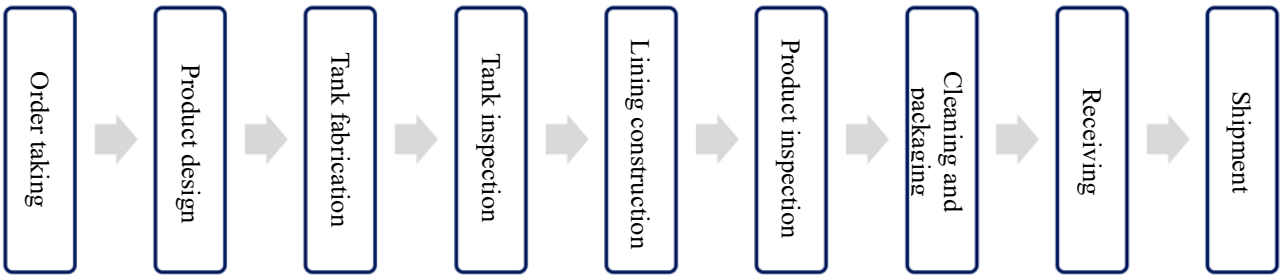
(II) Important Functions and Production Process of Major Products

1. Important applications of major products

Main products	Applications
Fluorine lining equipment	Including: Fluorine lining tank (drum tank, heat exchanger, tank car), acid supply system equipment and program control, electronic chemical purification equipment and program control. Function: High temperature or corrosive chemical liquid gas storage, mixing, purification, transportation, etc.
Fluorine application materials	Including: Fluorine lined tubes (including liquid transfer hoses/valve parts), fluorine lined coatings, fluorine injection molded products, fluorine tubing, fluorine sheets, fluorine composite sheets, fluorine diaphragms, fluorine welding materials, fluorine rods, etc. Function: High-temperature or corrosive chemical gas transport lines, fluorine lined tanks and fluorine lined pipes, electrical or construction materials, weathering, insulating, mechanical applications
Fluorine engineering revenue	Including: Tubing and piping, equipment instrumentation, lifting and supervision works, etc.

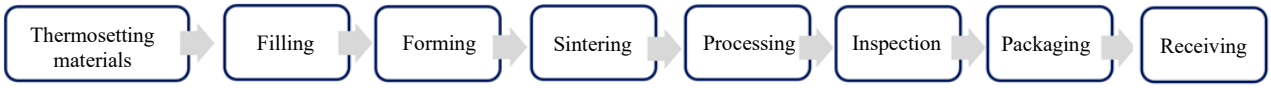
2. Production process of major products:

A. Fluorine lining equipment



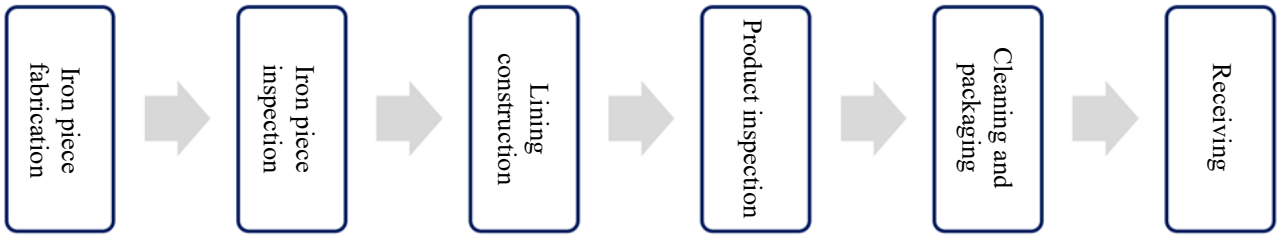
B. Fluorine application materials

➢ Materials

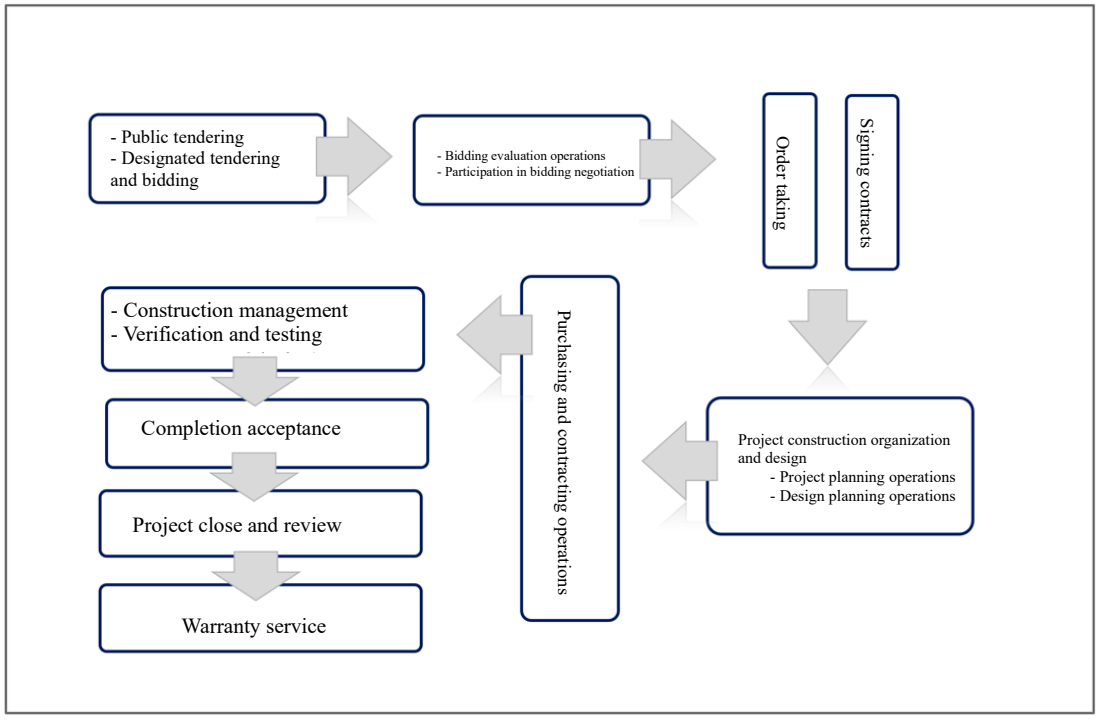




➢ Pipe fittings



C. Fluorine engineering



(III) Supply status of main raw materials

Name of main raw material	Supply
Fluoropolymer granules and powder	Good
Carbon steel, stainless steel iron pieces	Good

(IV) The Names of Suppliers (Customers) Who Have Accounted for More than 10% of the Total Purchases (Sales) in Any of the Last Two Years and the Amount and Proportion of Their Purchases (Sales), and the reason for the increase or decrease:

1. Major suppliers for the last two years

Unit: Thousands of NTD; %

Item	2024				2025				2026 up to the first quarter			
	Name	Amount	%	Relationship with the issuer	Name	Amount	%	Relationship with the issuer	Name	Amount	%	Relationship with the issuer
1	Group Ⅲ	300,982	14.32	Nil	Group II	213,741	11.21	Nil	(Note 2)			
2	Group I	245,753	11.70	Nil	Group I	204,223	10.71	Nil				
3	Others	1,554,406	73.98	Nil	Others	1,488,561	78.08	Nil				
	Net purchases	2,101,141	100.00		Net purchases	1,906,525	100.00					

Note 1: The increase or decrease was due to the actual business requirements.

Note 2: The information up to the quarter preceding the publication of the Annual Report has not been reviewed by CPAs.

2. Major sales customers in the last two years

Unit: Thousands of NTD; %

Year / Item	2024				2025				2026 up to the first quarter			
	Name	Amount	%	Relationship with the issuer	Name	Amount	%	Relationship with the issuer	Name	Amount	%	Relationship with the issuer
1	Group A	753,397	11.67	Nil	Group B	684,959	14.49	Nil	(Note 2)			
2	Group B	668,646	10.35	Nil	Group E	578,142	12.23	Nil				
3	Others	5,035,356	77.98	Nil	Others	3,463,001	73.28	Nil				
	Net sales	6,457,399	100.00		Net sales	4,726,102	100.00					

Note 1: The increase or decrease was due to the actual business requirements.

Note 2: The information up to the quarter preceding the publication of the Annual Report has not been reviewed by CPAs.

III. Information on employees for the last two years up to the publication of the Annual Report:

Unit: People; %

Year		2024	2025	The current year up to March 31, 2026
Number of employees	Managerial officer	4	4	4
	Production line employees	454	415	428
	General staff	304	319	321
	Total	762	738	753
Average age (years old)		33.82	34.81	35.67
Average years of service (years)		4.41	5.80	6.64
Education distribution	Doctoral degree	0.39%	0.41%	0.40%
	Master's degree	4.59%	4.61%	4.78%
	Junior college	51.02%	52.57%	51.66%
	Senior high school	40.68%	39.30%	39.84%
	Below senior high school	3.41%	3.12%	3.19%

IV. Information on Environmental Protection Expenditure:

For the most recent year and for the current year up to the publication of the Annual Report, the amount of loss due to environmental pollution (including compensation and environmental protection audit results of violations of the environmental protection laws and regulations, the penalty date, the penalty number, the provisions of the regulation violated, the content of the regulation violated, and the penalty content should be stated) and the estimated amount of current and potential future losses, including the estimated amount of losses, penalties and compensation that may occur if no countermeasures are taken, and if the amount cannot be reasonably estimated, the fact that it cannot be reasonably estimated shall be stated.

The Company has not suffered any loss due to environmental pollution in the last two years and in the current year as of the publication of the Annual Report, therefore, it is not applicable.

V. Labor-management Relations

(I) List the Company's various employee welfare measures, education, training and retirement systems, and their implementation as well as agreements between management and employees of the Group and measures to protect the rights and interests of employees:

Harmony between labor and management is the driving force of business development. With this common philosophy, all employees of the Company have worked together with mutual trust, mutual assistance and mutual understanding to establish a stable working environment and a good corporate culture, which has contributed to the continuous growth and development of the Company and we will continue to do so. Meanwhile, the Company will continue to pursue the following activities in order to create better operating results for the benefit of its shareholders

and all employees.

1. Employee welfare measures
    (1) Year-end bonus, three festivals bonus, distribution of remunerations, patent bonus, and improvement proposal bonus.
    (2) Exclusive employee restaurant, dedicated parking lot, and lactation room facilities provided.
    (3) The annual year-end banquet event, superior to legal requirements, includes health check-ups, lunch subsidies, and complimentary dinners.
    (4) Allowance and insurance - shift (meal) allowance, group insurance.
    (5) In addition to legally allocating employee welfare funds, the company allocates additional employee welfare funds each month according to Article 2, Paragraph 3 of the Employee Welfare Fund Regulations, deducting 0.5% of each employee's monthly salary to subsidize the Employee Welfare Committee in handling various employee welfare activities, such as holiday vouchers, birthday vouchers, wedding and funeral subsidies, departmental dinner subsidies, employee-contracted stores, etc.

2. Continuing education and training
    (1) Each unit submits the "Annual Training Plan" for the following year in the fourth quarter of each year, and after approval by the department head, it is transferred to the education and training unit for follow-up.
    (2) Source of annual education and training plan: Based on organizational development needs, short/medium/long-term strategies of the Company, and business objectives, the training plan is used as a direction to coach talents for their development.
    (3) The annual training plan shall include: pre-employment training, general knowledge training, professional training, environmental safety training, and supervisory training.
    (4) In the year 2025, a total of 1,457 employees participated in educational training sessions, averaging 3.27 training sessions per employee. The total training hours amounted to 5,688.06 hours, with an average of 12.75 training hours per employee.

3. Retirement system and implementation status

    Our company has established a retirement policy for employees and set up a retirement fund management committee, with the chairman serving as the director. Since 2011, in order to ensure the rights and interests of our colleagues, the maximum limit for the amount of old retirement funds that are contributed has been adjusted to 15% and allocated to the labor retirement reserve fund supervision committee management account. Since June 2021, after being inspected by an actuary, the amount of old retirement funds that are contributed has been adjusted to 2% and is reviewed annually by the company and the actuary to ensure that the old retirement funds are sufficient. The new retirement funds are allocated in accordance with the Labor Standards Act and the Labor Retirement Benefit Regulations, with 6% being allocated to the retirement reserve fund and deposited into employees' individual retirement fund accounts. Applications for retirement benefits are processed according to our company's handover management policy for retirement and separation, and those who meet the retirement eligibility criteria will be processed accordingly.

4. Labor management agreement and various employee benefit protection measures

The Company attaches importance to labor relations and holds regular labor-management meetings every three months, and strives for rational communication between management and employees and advocates humane management, and directly responds to personal opinions through complaint mail boxes and proper channels. We understand the needs of employees, and appropriately adjust and improve the relevant management regulations of the Company. We comply with the relevant laws and regulations, and protect employees' rights and interests.

The list of members for the current labor-management meeting was reported to the Taipei City Government and Changhua County Government on October 30, 2024. The term of office runs from November 22, 2024, to November 21, 2028.

The list of members for the 6th Labor-Management Committee was reported to the Taipei City Government and Changhua County Government for record on October 30, 2024. The term of office runs from November 22, 2024, to November 21, 2028.

In 2025, four meetings were held on January 16, April 17, July 17, and October 16. An ad hoc meeting was held on December 11 to discuss matters including flexible working hours, overtime arrangements, the definition of working hours during business travel, meal allowance subsidies for business trips, night work for female employees, revisions to the calendar reflecting newly added national holidays, and the Ministry of Labor’s revised “Guidelines on Labor Attendance Management and Wage Payment for Work Performed During Natural Disasters.” These discussions were conducted to ensure that employees’ rights and interests are fully protected.

(II) For the most recent year and for the current year up to the date of publication of the Annual Report, the amount of loss due to labor disputes (including labor inspection results of violations of the labor pension act, the penalty date, the penalty number, the provisions of the regulation violated, the content of the regulation violated, and the penalty content should be stated), and the estimated amount of current and potential future losses and countermeasures should be disclosed and if the amount cannot be reasonably estimated, the fact that it cannot be reasonably estimated shall be stated: The Company maintained harmonious labor-management relations throughout 2025; therefore, no losses were incurred due to labor disputes.

VI. Cyber security management

(I) Describe the cyber security risk management framework, the cyber security policy, the specific management plan, and the resources invested in cyber security management.

1. Cyber security framework

To ensure the security of the Company’s and its customers’ information assets, and based on information security risk assessments to safeguard the interests of the Company and its stakeholders, the Company has established an Information Security Management System

(ISMS) in compliance with the ISO 27001:2022 standard. The system follows the PDCA (Plan-Do-Check-Act) cycle for continuous improvement and management.

The responsible unit for information security is the “Information Technology Department,” which is in charge of formulating annual information security strategies, integrating, supervising, and coordinating annual information security plans and audit criteria. It is also responsible for coordinating relevant resources and cross-functional activities, managing information security incidents, planning information security training, formulating and implementing information security operations, as well as periodically reviewing and deciding on information security and data protection policies. These measures ensure the effectiveness of the Company’s information security management practices.

2. Cyber security policy

   (1) Carry through information security and ensure sustainable operations.
   (2) Enhance information security training and intelligent detection and prevention.
   (3) Carry out emergency responses and recover quickly from disasters.

3. Specific implementation measures

   The biggest risk to information services in recent years has come from the massive wave of ransomware fueled by the rise of cryptocurrencies. For this type of attack, the Company's response policy is divided into specific front-end and back-end measures as follows:

   (1) Endpoint and behavioral management:

   Antivirus and anti-hacking software are deployed on user endpoints for protection. Employees are required to store critical operational information within designated systems and controlled storage areas to reduce the risk associated with single-point data storage. To prevent improper user activities, the Company has invested in web filtering and email filtering services and solutions. In addition, information security awareness among employees is strengthened through regular cybersecurity training, social engineering drills, and awareness campaigns on information security incidents.

   (2) Data protection and backup mechanisms:

   The Company implements the 3-2-1 backup principle. System recovery files are encrypted and backed up daily, with one copy stored in the cloud and two local copies retained on two separate servers. In addition, recovery drills of varying levels are conducted annually to verify the proper operation of daily backup files and the effectiveness of the restoration process. The Company also maintains rapid recovery capabilities for controlled storage areas and virtual machines.

   (3) Verification and compliance:

   The Company has obtained and maintains ISO 27001:2022 certification, ensuring the continuous operation of its information security management system through a structured management cycle..

4. Resources invested for cyber security

   For the Company to maintain stable and continuous operations, we continuously track important information service equipment and invest in highly available, virtualized, and multi-backup operating systems or equipment year by year to reduce operational risks as follows:

   (1) Continuous investment in and maintenance of server virtualization.
   (2) Introduce the DRM digital rights management system to protect digital documents and file contents through encryption technology.

(3) Add redundant devices to increase the availability of virtual environments.

(4) Planned replacement of legacy servers, software, and firmware to reduce the potential occurrence of vulnerabilities and security weaknesses.

(II) List the losses, possible impacts and countermeasures due to major information community security incidents in the most recent year and as of the publication date for this Annual Report. If it cannot be reasonably estimated, state why it cannot be reasonably estimated: None.

VII. Important contracts:

Contract nature	Party involved	Starting and ending date	Main content	Restrictions
Bank Financing	Hua Nan Commercial Bank	2025/09/03~2026/09/03	Credit contract	Nil
	Yuanta Commercial Bank	2025/05/19~2026/05/18	Credit approval notification	Nil
	Taishin International Bank	2026/01/01~2026/12/31	Credit contract	Nil
	Taipei Fubon Bank	2025/12/15~2026/12/14	Credit approval notification	Nil
		2023/03/29~2028/03/29	Credit approval notification	Government project
	Mega International Commercial Bank	2026/02/04~2027/02/03	General credit contract - No. 375	Nil
		2026/02/04~2027/02/03	General credit contract - No. 375-1	Nil
		2023/05/11~2031/05/10	Medium- and long-term credit contract - No. 375-4	Government project
	Citibank	2025/08/01~2026/07/31	Notice of Non-committed Foreign Exchange and Derivatives Trading Facility	Nil
		2025/08/21~	ISDA Credit Support Annex for Derivatives Transactions	Nil

Five. Analysis and Review of Financial Position and Financial Performance and Risk Issues

I. Financial Position

Unit: NTD thousand

Item \ Year	2024	2025	Difference	
			Amount	%
Current assets	8,731,628	8,288,388	(443,240)	-5.08%
Property, Plant and Equipment	1,713,020	1,800,188	87,168	5.09%
Intangible asset	9,020	10,550	1,530	16.96%
Other assets	242,137	255,145	13,008	5.37%
Total assets	10,695,805	10,354,271	(341,534)	-3.19%
Current liabilities	1,940,799	1,786,477	(154,322)	-7.95%
Non-current liabilities	409,653	335,949	(73,704)	-17.99%
Total liabilities	2,350,452	2,122,426	(228,026)	-9.70%
Stock capital	799,760	799,760	0	0.00%
Capital surplus	2,045,485	2,045,485	0	0.00%
Retained earnings	5,463,448	5,322,893	(140,555)	-2.57%
Other equity interest	36,660	63,707	27,047	73.78%
Total Equity	8,345,353	8,231,845	(113,508)	-1.36%

Description:If the percentage of change for the last two years is 20% or more and the amount of change is at least NT$10 million:

1. Increase in other equity: Mainly resulting from an increase in exchange differences arising from the translation of financial statements of foreign operations.

II. Financial Performance

Unit: NTD thousand

Item	2024	2025	Difference	
			Amount	%
Operating revenue	6,457,399	4,726,102	(1,731,297)	-26.81%
Operating costs	3,827,467	3,167,608	(659,859)	-17.24%
Gross profit	2,629,932	1,558,494	(1,071,438)	-40.74%
Operating expenses	625,834	555,467	(70,367)	-11.24%
Operating net profits	2,004,098	1,003,027	(1,001,071)	-49.95%
Non-operating income and expenses	130,287	23,060	(107,227)	-82.30%
Profit before tax	2,134,385	1,026,087	(1,108,298)	-51.93%
Net profits for the period	1,732,764	815,863	(916,901)	-52.92%

1. Description: If the percentage of change for the last two years is 20% or more and the amount of change is at least NT$10 million:
   (1) Overall, the performance was affected by a slower-than-expected macroeconomic recovery, conservative end-market demand, constrained shipment momentum, and intense industry competition.
   (2) Decrease in non-operating income and expenditure: mainly due to a decrease in foreign exchange income.
2. Expected Sales Volume and Its Basis, Potential Impact on the Company's Future Financial and Business Performance, and Response Plan：The company evaluates changes in industry conditions and market supply and demand to adjust future development plans. As the company has not announced the expected sales volume, it is not applicable.

III. Cash flow

(I) Analysis of changes in the cash flows for the most recent year:

Unit: NTD thousand

Item \ Year	2024	2025	Increase or decrease	
	Amount	Amount	Amount	%
Cash inflows from operating activities	1,472,674	1,601,514	128,840	8.75%
Cash inflows (outflows) from investing activities	(317,359)	(964,061)	(646,702)	203.78%
Cash inflows (outflows) from financing activities	(1,034,896)	(931,634)	103,262	-9.98%
Analysis of change in cash flows: 1. Investing activities: Net cash outflows increased, primarily due to an increase in financial assets measured at amortized cost acquired.				

(II) Improvement plan for lack of liquidity: None.

(III) Analysis of the cash flows for the coming year

Unit: NTD thousand

Opening balance of cash	Expected annual cash flows from operating activities	Expected annual cash flows from investing and financing activities	Expected cash surplus (deficit) amount	Expected cash deficiency amount remedies	
				Investment plan	Financing plan
3,227,950	895,416	(1,199,898)	2,923,468	—	—
1. Analysis of change in cash flows for the coming year: (1) Operating activities: Expected cash inflows from operating profit. (2) Investing activities: Expected cash outflows from capital expenditures for equipment purchases and new plants. (3) Financing activities: Expected the repayment of long-term loans and payment of dividends. 2. Remedies for expected cash deficit amount: Not applicable					

IV. The Impact of Material Capital Expenditures on Financial Operations in the Last Year: None.

V. Investment Policy in the Last Year, the Main Reason For Its Profit or Loss, Improvement Plan, and Investment Plan for the Coming Year :

(I) Investment policy: The Company's investment policy is based on sustainable management and operational growth, and the "Procedures for Acquisition and Disposal of Assets" are stipulated in accordance with the " Regulations Governing the Acquisition and Disposal of Assets by Public Companies" issued by the competent authorities as the basis for the Company's investment activities in order to keep track of its business and financial status. In addition, in order to enhance the supervision and management of the Company's investees, the Company has established the internal control system to control and manage its subsidiaries, and set up the relevant regulations for information disclosure, finance, business, inventory and financial management, so that the Company can maximize the effectiveness of its investees.

(II) The main reasons for profits or losses for the last year and improvement plan.

Unit: NTD thousand

Investee Company	Main Businesses and Products	Investment income (loss) recognized for 2025	Main cause of profit or loss	Improvement plan
ALLIED SUPREME (SAMOA) CORP.	Investment holding	392,285	—	—
ALLIED SUPREME (CHINA) CORP.	Investment holding	392,323	—	—
ALLIED SUPREME (JIA XING) CORP.	Manufacturing of special functional composite materials and products	392,478	Continue to develop and sell fluorine materials and products, with good operating conditions.	—
ASTON FLUOROTECH CORP.	Trading of special functional composite materials and products	92,835	Continue to sell and develop market for fluorine materials and products, with good operating conditions.	—

(III) Investment plan for next year: None

VI. Risk analysis and assessment

(I) The impact of changes in interest rates and exchange rates, and inflation on the Company's profit or loss and future countermeasures

1. The impact of changes in interest rates on the Company's profit or loss and future countermeasures

(1) Effect of changes in interest rates on the Company and its subsidiaries

Interest income and interest expense accounted for less than 1% of the Company's revenue in 2025, indicating that changes in interest rates had no significant impact on profit or loss, and therefore the effect on the Company and its subsidiaries was limited.

Unit: NTD thousand

Item	2025	2026Q1
Interest income (1)	38,706	(Note 2)
Interest expense (2)	5,750	
Net operating revenue (3)	4,726,102	
Interest income to operating revenue ratio (1)/(3)	0.82%	
Interest expense to operating revenue ratio (2)/(3)	0.12%	

Note 1: The source of information for 2025 is the financial statements audited and attested by CPAs.

Note 2: The information for 2026Q1 has not been reviewed by CPAs.

(2) The Company's specific measures to respond to changes in interest rates

The interest expenses of the Company and its subsidiaries' are mainly for loans with banks for short-term operational funds, and the Company continues to maintain a close and friendly relationship with banks to obtain more favorable interest rates in order to reduce interest expenses.

2. Effect of changes in exchange rates on the Company and its subsidiaries and future countermeasures

(1) Effect of changes in interest rate on the Company and its subsidiaries

If the exchange rate of NTD had depreciated by 5% against USD and CNY at the end of the period, with all other variables held constant, the Company's net profit before tax would have increased by NT$16,329 thousand for financial assets and liabilities denominated in foreign currencies held by the Company and subsidiaries.

Unit: NTD thousand

Item	2025	2026Q1
Exchange losses	-26,257	(Note 2)
Net operating income	4,726,102	
Exchange gain (loss) to operating revenue	0.56%	
Operating profit	1,003,027	
Exchange gain (loss) to operating profit	2.62%	

Note 1: The source of information for 2025 is the financial statements audited and attested by CPAs.

Note 2: The information for 2026Q1 has not been reviewed by CPAs.

(2) The Company's main measures to respond to future changes in exchange rates

In order to effectively respond to exchange rate fluctuations, the Company and its subsidiaries use real-time foreign exchange market information provided by banks to immediately control and predict future trends, as well as to provide a basis for quotations to customers and raw material purchases, and to reduce foreign currency holdings in order to effectively control the effect of changes in exchange rates on revenue and profitability.

3. The impact of inflation on the Company's profit or loss and future countermeasures

(1) Effect of inflation on the Company and its subsidiaries' revenue and profitability

For the most recent year up to the publication of the Annual Report, there was no significant effect on the profit or loss of the Company's and subsidiaries due to inflation.

(2) The Company's specific measures to respond to inflation

The Company and its subsidiaries pay attention to the fluctuation of market prices at all times and maintain good interaction with suppliers in order to reduce the impact of cost changes on the Company's profit or loss. The Company also implements a budgeting system and internal control to effectively control operating costs and expenses.

(II) Policy for engaging in high-risk, high-leverage investments, lending of funds to others, provision of endorsements/guarantees to others, and derivatives trading, main reasons for profit or loss and future countermeasures

1. The Company and its subsidiaries have not engaged in high-risk, high-leverage investments for the most recent year up to the publication of the Annual Report, based on prudent and conservative principles.
2. The Company and subsidiaries have established "Procedures for Lending Funds to Others" as the basis for lending funds to others, and the procedures for lending funds to others are in accordance with the provisions of each company's "Procedures for Lending Funds to Others."
3. The Company and its subsidiaries have established the "Procedures for Endorsements and Guarantees" as the basis for handling external endorsements and guarantees, and the procedures for endorsements and guarantees are in accordance with the provisions of each company's “Procedures for Endorsements and Guarantees.”
4. The Company and its subsidiaries have established the "Procedures for Acquisition or Disposal of Assets" as the basis for engaging in derivative transactions, and the procedures for derivative transactions are in accordance with the provisions of each company's "Procedures for Acquisition or Disposal of Assets."

(III) Future R&D plans and estimated R&D expenses

1. Development of microporous membrane (tube) materials

PTFE membranes and hollow fiber membrane modules possess inherent hydrophobic properties and excellent chemical resistance, making them ideal membrane materials for applications involving high-purity gases, water treatment, solvents, and strong acids and alkalis. Their applications span solvents, water treatment, and gas processes in the semiconductor and optoelectronics industries, as well as medical and pharmaceutical fields.

The R&D team continues to focus on formulation development, while simultaneously advancing product line establishment plans, defining quality control (QC) inspection standards, and conducting product optimization and reliability testing and validation. These efforts are aimed at integrating with market applications to develop business opportunities aligned with customer requirements.

During this period, the Company continues to provide products for application testing, including filtration, membrane distillation, and composite membrane applications, in order to obtain validated performance data and product quality results. At the same time, the Company actively develops potential customers to further align with market demand..

2. Development of composite materials

PTFE has many characteristics such as heat resistance, chemical resistance, insulation, non-stickiness, and low friction. Adding fillers not only retains the original properties but also improves the mechanical properties of PTFE. The material's application range covers various industrial applications and automation equipment parts.

The Company has mastered key technologies in PTFE composite material manufacturing and continues to develop applications in the field of composite membranes. In accordance with relevant product specifications, modification and composite processing techniques are being carried out, along with fundamental validation of various composite material products. These efforts are also aligned with verification programs across different industry applications to ensure market readiness and integration.

3. Modular products for special application chemicals

In response to the trend of environmental awareness, the discharge of wastewater into the environment is a necessary challenge faced by manufacturing industries such as semiconductors and chemicals. How to handle and recycle it in a low-cost and safe way has driven specialized modules to become the preferred device in the market.

The Company plans to continue investing in the development of specialized modules based on novel fluorinated materials, with optimization carried out in accordance with field test results from customers and multiple rounds of validation aligned with market demand. Recently, the Company has obtained several invention patent grants and has developed modules in various specifications. At the same time, field testing is being conducted in collaboration with customers to ensure product performance. The Company aims to provide high-quality product applications to meet future environmental maintenance requirements and evolving market needs.

4. ETFE Release Film Products

Leveraging its existing expertise in fluoropolymer processing technology and the trend toward localization of semiconductor materials, the Company has invested in the development of ETFE film materials and has acquired key manufacturing capabilities and experience for certain

products. However, further validation and optimization are still required to ensure stability and reliability in practical applications.

Through additional testing and customer feedback, the Company will continue to improve its products to meet the requirements of different application scenarios. Going forward, the Company will strengthen its R&D efforts and quality control management to ensure that ETFE release films can serve as an efficient and stable release solution for the industry, thereby supporting the development of related sectors.

5. Estimated additional investment of R&D expenses

In 2026, the Company continued to invest in research and development, with a long-term goal of spending 2% to 5% of the Company's revenue on research and development. The Company will continue to invest in research and development in the direction of smart manufacturing, environmental protection, green energy and new market applications, continue to innovate to meet customer needs, pursue process integration and internal process reengineering, and reduce production costs to enhance its competitive advantage in the market.

Unit: NTD thousand

Project name	Current progress	Additional investment of R&D expenses	Mass production completion time	Project description	Major factors for future R&D success
Fluorine microporous membrane (tube) materials	Under product testing	6,600	2026/12	Product Sampling and Reliability Testing	● Ongoing product validation. ● Customer satisfaction.
Fluorine composite materials	Under product development and setup	6,000	2026/12	Product samples are tested alongside application trials to verify reliability.	● High customer acceptance. ● Accumulated testing experience.
Fluorine microfine powder	Ongoing	6,000	2026/12	Equipment validation and reliability testing.	Testing and validation are conducted in alignment with customer requirements.
Modular products for special chemicals	Under product development and setup	9,000	2026/12	Product sampling and reliability testing.	● Customer satisfaction. ● Standardized processes.
ETFE release film products	Under product validation	9,000	2026/12	Product sampling and reliability testing.	● Customer satisfaction. ● Standardized processes.

(IV) The impact of important domestic and foreign policies and legal changes on the Company's financial business and countermeasures:

The Company and its subsidiaries continue to pay close attention to the changes in the important domestic and foreign policies and laws, and adjust the Company's business strategies in accordance

with the collection of market conditions in order to effectively manage the impact on the Company's finance and business. For the most recent year up to the publication of the Annual Report, there was no significant impact on the Company's finance and business due to significant domestic and foreign policy and legal changes.

(V) The impact of changes in technology (including cyber security risk) and the industry on the Company's financial business and countermeasures

The Company keeps an eye on the technological changes and developments in its industry, and keeps abreast of the industry trends. In addition, the Company continuously enhances its research and development capabilities, applies for patent protection for various innovative concepts and designs, and actively expands the market applications in the future in order to respond to the impact of technological changes and industry changes on the Company.

In addition, we continue to strengthen and invest in manpower and resources in the protection and preservation of customer information as well as the prevention of improper and unlawful human intent in the area of cyber security. In recent years, cyber attacks and ransomware information security incidents have been spreading frequently, so we focus on information security risk control and protection, laying out a deep defense information security control protection network and implementing strict control measures. As of the publication of the Annual Report, there have been no changes in technology (including cyber security risk) or industry changes that have affected the Company's finances and business.

(VI) The impact of corporate image change on corporate crisis management and countermeasures:

Since the establishment of the Company and its subsidiaries, we have continued to keep pace with market the trends and have been committed to providing the best quality fluorine products. Over the years, we have served most of the well-known customers in the semiconductor and chemical industries, and have established an excellent reputation.

Since its establishment, the Company has been striving to achieve sustainable business operations, complying with the relevant laws and regulations, actively strengthening internal management, and maintaining harmonious labor relations in order to maintain a good corporate image. The Company has not experienced any things that would affect corporate image or result in crisis in the most recent year up to the publication of the Annual Report.

(VII) Expected benefits, potential risks, and countermeasures regarding mergers and acquisitions:
None.

(VIII) Expected benefits, potential risks and countermeasures regarding plant expansion:

The Company and its subsidiaries will continue to expand our plants, add equipment and improve manufacturing processes in response to customer demands. If the Company is unable to increase its revenue, it will have a negative impact on the Company's financial statements. The Company will continue to level off its production capacity planning to reduce risks.

(IX) Risks arising from purchase or sales concentration and countermeasures:

1. Risks arising from purchase concentration and countermeasures:

The Company and its subsidiaries are a professional fluoropolymer processor and manufacturer, and use a variety of raw materials, mainly fluoropolymer raw materials and barrel tank iron pieces In order to diversify the risk of purchase concentration, we maintain the flexibility of price bargaining and ensure the stability of the source of supply. The Company maintains at least two or more suppliers for the purchase of major raw materials and maintains good cooperative relationships with them. If there is any shortage of supply or material, there are other qualified suppliers to replace them. Therefore, the source of supply is stable and there is no shortage or interruption of supply, so there is no risk of purchase concentration

2. Risks arising from sales concentration and countermeasures:

Compared with other manufacturing industries, the Company and its subsidiaries do not have any regular customers among the top ten customers in terms of sales, and the proportion of revenue from a single customer or group of customers does not exceed 30%, so there is no risk of sales concentration. In order to control its credit risk, the Company also conducts credit assessment on customers when accepting orders from them, and keeps an eye on their operating conditions and market information to protect the Company's interests.

(X) The impact and risks of massive transfer or replacement of shares by directors, supervisors, or major shareholders holding more than 10% of the shares, and countermeasures: None.

(XI) The impact and risks of the change of management rights on the Company and countermeasures: None

(XII) For litigation or non-litigation cases, where the Company and its directors, president, substantive persons in charge, major shareholders holding more than 10% of shares or affiliates have engaged in material litigation, non-litigation or administrative disputes that are finalized or on trial, and the results thereof may have a significant impact on shareholders' equity rights or securities prices, the facts in dispute, the amount in question, the starting date of the litigation, the main parties involved and the handling situation as of the publication date of the Annual Report shall be disclosed: None.

(XIII) Other significant risks and countermeasures: None.

VII. Other Important Matters: None.

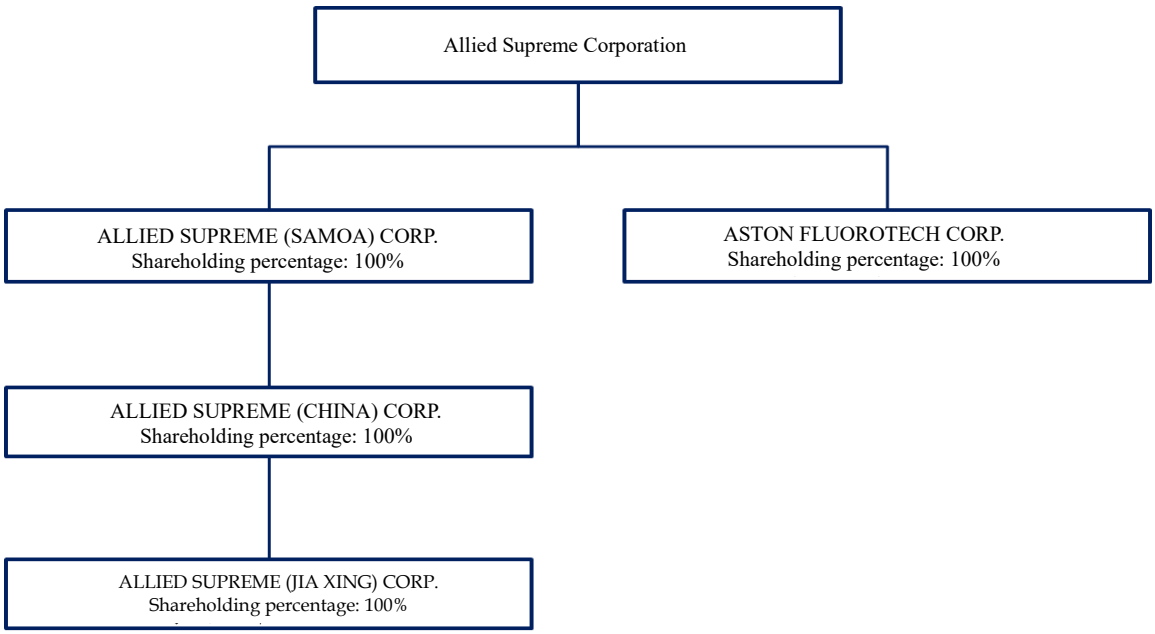
Six. Special Disclosure

I. Relevant Information on Affiliates

(I) Affiliation Report

1. Affiliated enterprise organizational chart

Date: December 31, 2025



2. Basic information on affiliated enterprises

Unit: Thousands of NTD; December 31, 2025

Company Name	Establishment date	Address	Paid-in capital	Main business or products
Allied Supreme(Somoa) Corp.	2006/6/14	Samoa	373,284	Overseas investment holding
Allied Supreme(China) Corp.	2006/6/14	Samoa	373,284	Overseas investment holding
Allied Supreme (Jia Xing) Corp.	2007/1/31	Zhejiang Province, China Jiaxing City	604,005	Manufacturing and sales of special functional composite materials and products
Aston Fluorotech Corp.	2019/1/7	U.S.A.	18,537	Trading of special functional composite materials and products

3. Information on the same shareholders of those who are in the control-subordinate relationship: None.

4. Industries covered by the business of all affiliates.

The industries covered by the business of all of the affiliates include investment holding, research and development, design, manufacturing, sales, and import and export of fluoropolymer products.

5. Names of directors, supervisors and presidents of the affiliates and their shareholdings or capital contributions to the affiliates

Company Name	Title	Name or representative	Shares held	
			Shares	Shares Ratio
Allied Supreme (Somoa) Corp.	Director	Legal representative of ASC: Hou, Chia-Sheng	0	0.00%
Allied Supreme (China) Corp.	Director	Representative of Allied Supreme (Somoa) Corp.: Hou, Chia-Sheng	0	0.00%
Allied Supreme (Jia Xing) Corp.	Director	Allied Supreme (China) Corp. Representative: Hou, Chia-Sheng	0	0.00%
Aston Fluorotech Corp.	Director	Legal representative of ASC: Li, Yuan-Chung	0	0.00%

6. Overview of operations of affiliates:

December 31, 2025; Unit: Thousands of NTD

Company Name	Capital	Total assets	Total liabilities	Net worth	Operating revenue	Operating profit (loss)	Net profit (loss) for the period	Earnings Per Share (NTD) (Note 2)
Allied Supreme(Somoa) Corp.	373,284	4,149,440	0	4,149,440	0	-23	392,062	33.37
Allied Supreme(China) Corp.	373,284	4,149,015	0	4,149,015	0	-23	392,100	33.37
Allied Supreme (Jia Xing) Corp.	604,005	4,676,895	531,642	4,145,252	2,211,379	432,282	392,255	(Note 1)
Aston Fluorotech Corp.	18,537	188,387	15,246	173,140	486,657	124,476	92,835	154,725

Note 1: Not applicable as no shares have been issued.

Note 2: Calculated based on the number of shares outstanding as of December 31, 2025, for each company. The par value per share may vary among companies.

(II) Consolidated Financial Statements of Affiliates:

The entities required to be included in the consolidated financial statements of the Company as of and for the year ended December 31, 2025, under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with the International Financial Reporting Standards 10. In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, the company and its subsidiaries do not prepare a separate set of combined financial statements.

(III) Affiliation Report: Not applicable.

II. Private placement of securities during the last year or the current year up to the date of publication of the Annual Report: No such cases.

III. As of the most recent fiscal year and up to the date of publication of this annual report, shareholding or disposal of the Company's shares by subsidiaries: No such cases.

IV. Other Necessary Supplementary Disclosure: The Company had no such cases.

Seven. For the most recent year up to the printing date of the Annual Report, occurrence of events having material impact on shareholders' rights and interests or securities prices according to Subparagraph 2 of Paragraph 3 of Article 36 of the Securities and Exchange Act: None.

Worldwide

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