Stock code: 1218

Taisun Enterprise Co., Ltd.

2026 Regular Shareholders' Meeting
Meeting Handbook

(Translation)

Meeting format: Physical shareholders' meeting

Date: 9:00 a.m. May 29, 2026

Place: 11 F., No. 50, Sec. 1, Zhongxiao W. Rd., Zhongzheng Dist., Taipei City

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Taisun Enterprise Co., Ltd.

Procedure for 2026 Regular Shareholders' Meeting

I. Call Meeting to Order

II. Chairperson's Remarks

III. Report Items

IV. Ratifications

V. Extraordinary Motion

VI. Adjournment

Taisun Enterprise Co., Ltd.
Agenda for 2026 Regular Shareholders' Meeting

Convening Method: Physical Shareholders' Meeting

Time: 9:00 a.m., May 29, 2026 (Friday)

Place: 11 F., No. 50, Sec. 1, Zhongxiao W. Rd., Zhongzheng Dist., Taipei City

I. **Chairman Calls the Meeting to Order**

II. **Chairperson's Remarks**

III. **Report Items**

1. The Company's 2025 Business Report.

2. The Company's 2025 Audit Committee's Review Report.

3. Report on the 2025 distribution of remuneration to employees and directors.

4. Report on the 2025 distribution of cash dividends from earnings.

5. Report on the completion status of the merger of our subsidiary, Taisun Yuan.

IV. **Ratifications**

1. Ratification of the proposal for 2025 business report and financial statements.

2. Ratification of the proposal for 2025 earnings distribution.

V. **Extraordinary Motions**

VI. **Adjournment**

【Reports】

Motion 1

Cause: Please review the Company's 2025 business report.

Explanation:

For the Company's 2025 Business Report, please refer to Attachment 1 (Pages 8~9) of this Handbook.

Motion 2

Cause: Please review the Company's 2025 Audit Committee's Audit Report.

Explanation:

For the Audit Committee's Review Report, please refer to Attachment 2 (page 10).

Motion 3

Cause: Report on 2025 distribution of remunerations to employees and directors.

Explanation:

I. Pursuant to Article 32 of the Articles of Incorporation, when the Company makes profits for a year (i.e. net profit before tax before deducting the remunerations to the employees and directors), the Company shall contribute at least 2% of its earnings as remunerations to the employees and no more than 5% as remunerations to the directors.

II. The 2% contribution as remuneration to employees is amounted NTD 15,708,596 in total; and no remuneration to directors is intended this year.

III. There is no difference between the remuneration to employees' remuneration to directors and those recognized in the year. Remuneration to employees is paid in cash.

Motion 4

Cause: Report on 2025 distribution of earnings as cash dividends.

Explanation:

I. Pursuant to Article 32-1 of the Company's Articles of Association, profit distribution in cash shall be authorized by the Board of Directors by special resolution and reported to the General Meeting of Shareholders.

II. The Company's 2025 net profit after tax is NTD 772,855,886, and the cash dividend to be distributed to shareholders is NTD 659,998,730, with NTD 1.32 per share.

III. The cash dividends for this distribution will be calculated based on the distribution ratio to the nearest dollar (rounded down to the nearest dollar). The total amount of odd lots less than one dollar will be adjusted based on

the order of odd lot amounts from largest to smallest and shareholder account numbers from earliest to latest, until it meets the total cash dividend distribution. In addition, the processing fees and remittance fees shall be borne by the shareholders themselves and shall be deducted from the dividends payable.

IV. After the proposal is approved by the Board of Directors, the Chairman is authorized to determine the ex-dividend base date and related matters. If the total number of shares entitled to participate in the distribution changes in the future, which affects the dividend rate, the Chairman is authorized to handle it with full authority.

Motion 5

Cause: Report on the completion status of the merger of our subsidiary, Taisun Yuan.

Explanation:

I. In accordance with Article 7, Paragraph 2 of the Business Mergers and Acquisitions Act, a company's merger resolution made under Article 19, Paragraph 1 of the same Act may be exempt from shareholder approval and does not require notification to shareholders; however, the merger matter should be reported at the next annual general shareholders' meeting.

II. To facilitate the integration of group resources, the Company resolved at the Board of Directors meeting on August 12, 2025 to conduct a simplified merger in accordance with Article 19, Paragraph 1 of the Business Mergers and Acquisitions Act with its wholly owned subsidiary Taisun Yuan Co., Ltd. (hereinafter referred to as "Taisun Yuan"), with the Company as the surviving entity and Taisun Yuan as the merged entity. After the merger, the surviving company will continue to be named "Taisun Enterprise Co., Ltd." (hereinafter referred to as the "Merger"). This Merger constitutes an internal group reorganization, does not involve any share exchange ratio arrangement, and does not provide shareholders with any cash or other property.

III. The merger base date set for this merger is September 30, 2025; and Taishan Yuan completed the merger and dissolution registration on November 12, 2025.

【Ratifications】

Motion 1 **(Proposed by the Board of Directors)**

Cause: Ratification of the 2025 Business Report and Financial Statements.

Explanation:

I. The Company's 2014 Annual Report and Financial Statements have been approved by the Audit Committee and the Board of Directors. The financial statements have been audited by EY Certified Public Accountants Huang Ziping and Lin Suwen.

II. For the Company's 2014 Annual Report, Auditor's Report, and Financial Statements, please refer to pages 8-9 (Appendix 1) and pages 11-32 (Appendix 3) of this manual.

III. Your approval is requested.

Resolution:

【Ratifications】

Motion2 **(Proposed by the Board of Directors)**

Cause: Ratification of the 2025 earnings distribution.

Explanation:

I. The Company's net profit after tax for 2025 was NTD 772,855,886. It is intended to distribute the cash dividends to the shareholders for NTD 659,998,730 in total, or NTD 1.32 per share. The earnings distribution statement is as follows.

Taisun Enterprise Co., Ltd.
2025 Earnings Distribution Statement

Unit: NT$

Item	Amount
Undistributed earnings at beginning of period	5,251,776,202
Add: Net income for the year	772,855,886
Add: Changes of reevaluation of defined benefit plan in current period	5,784,985
Less:Disposal of equity instruments measured at fair value through other comprehensive income or loss	(44,525,148)
Less: Provision of 10% as the legal reserve	(73,411,572)
Distributable earnings in current period	5,912,480,353
Intended shareholders dividends in cash (at NTD 1.32/share)	(659,998,730)
Undistributed earnings at the end of period	5,252,481,623

Chairman: Liu Wei-Lung **Manager: Shen Yi-Chun** **Accounting Office: Li Shu-Hui**

II. The motion is herewith submitted for acknowledgement.

Resolution:

【Extraordinary Motions】

【Adjournment】

Attachment 1

Taisun Enterprise Co., Ltd.

Business Report.

I. 2025 Operating Results

1. Consolidated Revenue and Profit

Unit: NT$ thousand

Item	Entire 2025	Entire 2024
Operating revenue	10,114,639	10,682,445
Gross profit	1,779,006	1,890,072
Gross profit margin	17.59%	17.69%
Operating expenses	1,359,230	1,272,098
Operating profit (loss)	419,776	617,974
Non-operating income and expenses	374,312	263,416
Net profit before tax	794,088	881,390
Net profit (loss) for this period	777,476	742,641

2. Financial revenues, expenses and profitability

For the 2025 financial overview, please refer to the attached financial statements

3. Business Policy

Looking back at the overall economic environment in 2025, global economic growth has slowed, while uncertainties such as climate change and geopolitical risks persist. In addition, as the Company's raw materials are primarily imported, rising raw material prices and exchange rate fluctuations have significantly increased cost pressures, posing considerable operational challenges.

In the bulk commodities business, soybean raw material costs declined and sales volume continued to grow. Although declining prices reduced gross profit, the Company timely monitored cost and market trends and adjusted its sales strategies accordingly to maintain profitability.

In the food business, under continuous adjustments to the product mix, although revenue declined compared to the previous year, the Company continued to develop higher-margin products, optimize distribution channels, and refine the sales structure. With appropriate cost control, stable profitability was maintained.

In the China operations, economic growth in China has also slowed. In the face of a challenging operating environment and market conditions, the Company has continued to optimize its product mix and improve production efficiency, resulting in a sustained increase in gross margin and stable profitability.

The management team has continued to refine organizational structure and optimize production line allocation to enhance cost competitiveness, maintaining overall gross margin year over year. In 2025, consolidated revenue amounted to NT$10.114 billion, representing a decrease of 5.32% compared to the previous year. However, total comprehensive income reached NT$777 million, an increase of 4.69% year over year, resulting in

earnings per share of NT$1.59, higher than NT$1.53 in the prior year.

4. Research and development overview

Food safety and compliance with ESG standards are the Company's core values, and total R&D expenditure in 2025 amounted to NT$34.18 million. The R&D team continuously optimizes the processes and formulations of existing products, has obtained multiple product and laboratory certifications, and continues to advance environmentally friendly packaging technologies and promote the productization of waste recycling, gradually fulfilling its commitment to environmental sustainability.

II. 2026 Business Plan

1. Business Policy

(1) Uphold food safety and achieve the goal of net-zero carbon emissions: Food safety and compliance with ESG standards are the core competitive values of the Company. The business operation not only seeks profit but also assumes responsibility for society and the environment. The Company continues to focus on sustainability, fulfill its social responsibilities, implement ESG principles, and create reasonable long-term investment value for shareholders.

(2) Develop excellent partnerships and strengthen marketing channels: The Company has outstanding partners in research, manufacturing, and sales. Through horizontal and vertical resource integration and the enhancement of both modern and traditional channels, the Company actively expands domestic and international sales to achieve high growth performance.

(3) Consumer-oriented product development and continuous improvement of quality management: The Company consistently collects market-related data to gain insights into consumer preferences and trends, meeting consumer expectations for products. With rigorous management verification as a guarantee of product quality, the Company continues to deepen consumer trust in Taisun, fostering brand loyalty, recognition, and product strength.

(4) Systematic talent development plan: Cultivate cross-disciplinary and highly agile key talent to strengthen organizational responsiveness and sustainability. We continue to optimize internal organizational operations by adopting strategies that enable flexible adjustment and adaptation to market changes, enhancing team agility and responsiveness to ensure stable development in a dynamic environment, and jointly creating a more resilient and innovative future.

2. Operating Objectives

Based on current production capacity, strategic plans, and future market trend changes, the bulk business, including oil products and soybean powder, is expected to have a sales volume of 260,000 tons. The food business, including ambient and refrigerated products, is expected to have a sales are expected to reach 190,000 tons.

This is the end of my report. I hope that all shareholders will continue to give their support and advice and I wish you good health and all the best!

Chairman: Liu Wei-Lung Manager: Shen Yi-Chun Accounting Office: Li Shu-Hui

Attachment 2

Taisun Enterprise Co., Ltd.
Audit Committee's Audit Report

The Board of Directors prepared the Company's 2025 annual business report, financial statements, and statement of earnings distribution, among which the financial statements were audited by CPAs, Huang, Tzu-Ping, Lin Su-Wen, of EY Taiwan, and the auditor's report was issued. The business report, financial statements (including consolidated financial statements) and statement of earnings distribution stated above have been audited by the Audit Committee and found to be in compliance with the Company Act and other applicable laws and regulations. We have presented you the reports based on the provisions stipulated in Article 14-4 in the Securities and Exchange Act and Article 219 in the Company Act.

To
The Company's 2026 Annual Meeting of Shareholders

Taisun Enterprise Co., Ltd.

Convener of the Audit Committee: Chen Wei-Yu

March 11, 2026

Attachment 3

Independent Auditors' Report Translated from Chinese

To Taisun Enterprise Co., Ltd.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the report of the other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

Correctness of timing of revenue recognition

The operating revenue of the Company is mainly generated from the manufacturing and sales of oil, food, beverage and other products. Due to different transaction conditions (such as consignment and outright sales, etc.), we believe that the correctness of the point at which the controlling right of goods has been transferred to the customer and performance obligations have been met is material to the parent company only financial statements and is therefore determined to be a key audit matter. Our audit procedures include, but are not limited to, evaluating and testing the effectiveness of the design and implementation of internal controls related to the sales cycle, selecting samples to perform transaction tests of details, reviewing their transaction records and checking material terms and conditions in orders or contracts to confirm when the performance obligations are met, performing cutoff tests for a period before and after the balance sheet date, selecting samples to review transaction conditions and checking relevant transaction vouchers to confirm that performance obligations have been indeed met. We also considered the appropriateness in disclosures of operating revenues in Note 6 to the parent company only financial statements.

Inventory valuation

As of December 31, 2025, the amount of inventories of the Company was NT$2,004,240 thousand, which is considered material to the parent company only financial statements. As the main raw materials for products such as oils are imported from abroad and are affected by international market fluctuations, and the market for food and beverages is highly competitive and subject to expiry, the Company management must assess possible losses for market price decline and obsolete and slow-moving inventories. As the assessment involves judgment from management, we therefore considered this a key audit matter. Our audit procedures include, but are not limited to, understanding the policies and management's evaluation procedures for the allowance for inventories valuation losses, testing the effectiveness of relevant internal control implementation, selecting samples to test the ranges of inventory aging and recalculating the correctness of the amount accrued. In addition, we select inventory samples to check transaction vouchers to verify the correctness of the net realizable value used by management, analyze and evaluate the inventory provision policies to confirm the reasonableness of inventory valuation. We also considered the appropriateness of disclosures of inventory accounting policies in Notes 4, 5 and 6 to the parent company only financial statements.

Emphasis of Matter – Contingency

As explained in Note 9 to the parent company only financial statements, the Company disposed of part of its shares in Taiwan FamilyMart Co., Ltd. in 2022, and the case is currently under trial in the court. For detailed information regarding this matter, please refer to Note 9 to the financial statements. We have not revised the audit opinion as a result of this matter.

Emphasis of Matter – Non-current Prepayments for Investments

As explained in Note 6 (9) to the parent company only financial statements, the Company invested in JKO FinTech Co., Ltd. in 2023 and recorded the transaction price of NT$3.6 billion as prepayment for investment. The case is currently under trial in the court. For detailed information regarding this equity investment, please refer to Note 6 (9) to the financial statements. We have not revised the audit opinion as a result of this matter.

Other Matter

The financial statements of some of the investee company included in the parent company only financial statements were not audited by us, the independent auditors, but by other auditors. Therefore, our opinions expressed herein regarding the amounts recorded in the financial statements of certain investee companies are based solely on the reports of the other auditors. The investment accounted for using the equity method in these investee companies as of December 31, 2025 and 2024 amounted to NT$344,952 thousand and NT$323,843 thousand, respectively, constituting 2.4% and 2.3% of the total assets. For the years ended December 31, 2025 and 2024, the shares of profit and loss of subsidiaries, affiliates and joint ventures recognized by the equity method amounted to NT$64,859 thousand and NT$53,992 thousand, respectively, constituting 8.4% and 6.3% of the net income before tax.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

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

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

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of the Company.

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

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our group audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Huang, Tzu-Ping

Lin, Su-Wen

Ernst & Young, Taiwan

March 11, 2026

Notice to Readers

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

Accordingly, the accompanying parent company only financial statements and report of independent auditors are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

TAISUN ENTERPRISE CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	As of December 31, 2025	As of December 31, 2024
Current assets			
Cash and cash equivalents	4, 6	$441,038	$2,365,040
Financial assets at fair value through profit or loss, current	4, 6	308,735	259,453
Notes receivables, net	4, 5, 6	42,248	88,155
Trade receivables, net	4, 5, 6	465,472	393,269
Trade receivables - related parties, net	4, 5, 6, 7	638,590	713,036
Finance lease receivable due from related parties, net	4, 6, 7	1,673	-
Other receivables	4	4,691	4,123
Other receivables - related parties, net	7	62,390	20,590
Current tax assets		1,701	34
Inventories, net	4, 5, 6	2,004,240	1,345,651
Biological assets, current	4	29,444	26,099
Prepayments to supplier		161,967	274,201
Other prepayments		85,597	45,314
Other financial assets, current	8	-	90,000
Other current assets	4	13,008	19,704
Total current assets		4,260,794	5,644,669
Non-current assets			
Financial assets at fair value through other comprehensive income, non-current	4, 6, 8	1,402,394	1,362,207
Investments accounted for using the equity method	4, 6	1,335,983	1,174,800
Property, plant and equipment	4, 6	1,176,041	1,638,710
Right-of-use assets	4, 6	129,078	208,645
Investment property, net	4, 6	977,534	532,423
Intangible assets	4	5,858	-
Biological assets, non-current	4	5,988	7,281
Deferred tax assets	4, 5, 6	5,575	8,399
Refundable deposits		47,429	44,717
Long-term accounts receivables	6	1,234,917	-
Long-term finance lease receivable due from related parties, net	4, 6, 7	16,398	-
Prepayments for investments	4, 6	3,600,000	3,600,000
Net defined benefit assets	6	53,879	50,116
Total non-current assets		9,991,074	8,627,298
Total assets		$14,251,868	$14,271,967

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese
TAISUN ENTERPRISE CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS(Continued)
December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	As of December 31, 2025	As of December 31, 2024
Current liabilities			
Notes payable	4	$264	$264
Accounts payable	4, 7	445,740	547,567
Other payables	7	420,350	349,168
Current tax liabilities	4, 5, 6	-	80,176
Current provisions	4	20,714	24,862
Lease liabilities, current	4, 6	14,774	18,874
Other current liabilities - Others		16,432	16,561
Total current liabilities		918,274	1,037,472
Non-current liabilities			
Deferred tax liabilities	4, 5, 6	223,385	223,037
Leases liabilities - non-current	4, 6, 7	140,173	195,699
Deposits received		4,017	5,235
Total non-current liabilities		367,575	423,971
Total liabilities		1,285,849	1,461,443
Equity			
Common stock	6	4,999,990	4,999,990
Capital surplus	6	1,033,322	1,014,497
Retained earnings			
Legal reserve		945,174	869,876
Special reserve		240,776	240,776
Unappropriated retained earnings		5,985,891	6,002,073
Total retained earnings		7,171,841	7,112,725
Other equity interest		(35,258)	(112,812)
Treasury stock	4, 6	(203,876)	(203,876)
Total equity		12,966,019	12,810,524
Total liabilities and equity		$14,251,868	$14,271,967

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

TAISUN ENTERPRISE CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

		For the Years Ended December 31	
	Notes	2025	2024
Operating revenues	4, 6, 7	$8,744,702	$9,074,797
Operating costs	6, 7	(7,515,421)	(7,855,177)
Gross profit		1,229,281	1,219,620
Unrealized profit from sales		(18,352)	(18,040)
Realized profit from sales		18,040	19,409
Gross profit, net		1,228,969	1,220,989
Operating expenses	4, 6		
Selling expenses		(669,663)	(572,519)
Administrative expenses		(257,424)	(209,623)
Research and development expenses		(34,183)	(29,981)
Total operating expenses		(961,270)	(812,123)
Net operating income		267,699	408,866
Non-operating income and expenses	4, 6		
Interest income		24,155	32,499
Other gains and losses		137,550	179,571
Finance costs		(6,425)	(3,298)
Share of profit of subsidiaries, associates and joint ventures accounted for using the equity method		347,915	238,448
Total non-operating income and expenses		503,195	447,220
Income before income tax		770,894	856,086
Income tax income (expense)	4, 5, 6	1,962	(113,675)
Net income		772,856	742,411
Other comprehensive income	6		
Items that may not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit plans		2,415	(1,949)
Unrealized gains (losses) on equity insreuments measured at fair value through other comprehensive income		35,173	(35,118)
Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using the equity method		4,043	10,679
Amendments to Item in relation to income tax that will not be reclassified to profit or loss		(483)	-
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations		(2,235)	15,842
Total other comprehensive income (loss), net of tax		38,913	(10,546)
Total comprehensive income		$811,769	$731,865
Earnings per share:	6		
Basic earnings per share (in dollars)		$1.59	$1.53
Diluted earnings per share (in dollars)		$1.59	$1.52

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

TAISUN ENTERPRISE CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

			Retained earnings			Other equity interest			
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign operations	Unrealized (losses) gains on financial assets at fair value through other comprehensive income	Treasury stock	Total equity
Balance as of January 1, 2024	$4,999,990	$1,014,497	$869,876	$240,776	$5,249,096	$(14,463)	$(77,237)	$(203,876)	$12,078,659
Net income for the year ended December 31, 2024	-	-	-	-	742,411	-	-	-	742,411
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	10,566	15,842	(36,954)	-	(10,546)
Total comprehensive income (loss)	-	-	-	-	752,977	15,842	(36,954)	-	731,865
Balance as of December 31, 2024	$4,999,990	$1,014,497	$869,876	$240,776	$6,002,073	$1,379	$(114,191)	$(203,876)	$12,810,524
Balance as of January 1, 2025	$4,999,990	$1,014,497	$869,876	$240,776	$6,002,073	$1,379	$(114,191)	$(203,876)	$12,810,524
Appropriation and distribution of 2024 retained earnings:									
Legal reserve	-	-	75,298	-	(75,298)	-	-	-	-
Cash dividend	-	-	-	-	(674,999)	-	-	-	(674,999)
Net income for the year ended December 31, 2025	-	-	-	-	772,856	-	-	-	772,856
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-		5,785	(2,235)	35,363		38,913
Total comprehensive income (loss)	-	-	-	-	778,641	(2,235)	35,363	-	811,769
Adjustments of additional paid-in capital for the Company's cash dividends received by subsidiaries	-	18,370	-	-	-	-	-	-	18,370
Difference between the actual acquisition or disposal price of subsidiary equity and the book value	-	455	-	-	-	-	-	-	455
Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	(44,526)	-	44,526	-	-
Others	-	-	-	-	-	-	(100)	-	(100)
Balance as of December 31, 2025	$4,999,990	$1,033,322	$945,174	$240,776	$5,985,891	$(856)	$(34,402)	$(203,876)	$12,966,019

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

English Translation of Parent Company Only Financial Statements Originally Issued in Chinese

TAISUN ENTERPRISE CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the Years Ended December 31,	
	2025	2024
Cash flows from operating activities:		
Net income before tax	$770,894	$856,086
Adjustments:		
Profit or loss not affecting cash flows:		
Depreciation	132,435	123,529
Amortization	516	107
Net losses (gains) on financial assets or liabilities at fair value through profit or loss	9,044	(17,524)
Interest expense	6,425	3,298
Interest income	(24,155)	(32,499)
Dividend revenue	(85,098)	(45,951)
Share of profit of subsidiaries, associates and joint ventures accounted for using the equity method	(347,915)	(238,448)
Gain on disposal of property, plant and equipment	(3,302)	(36)
Unrealized profit from sales	18,352	18,040
Realized profit from sales	(18,040)	(19,409)
Sublease income from right-of-use assets	(812)	-
Gain on lease modification	(1,858)	(2)
Changes in operating assets and liabilities:		
Decrease in notes receivable	45,907	852
(Increase) decrease in trade receivables	(72,203)	69,275
Decrease in trade receivables - related parties	74,446	183,661
(Increase) decrease in other receivables	(530)	99
Increase in other receivables - related parties	(41,800)	(16,026)
Increase in inventories, net	(658,589)	(104,682)
Increase in biological assets	(5,066)	(4,956)
Decrease in prepayments to suppliers	112,234	350,100
Increase in other current assets	(36,613)	(43,186)
Increase (decrease) in other operating assets	(1,673)	-
Increase in net defined benefit assets	(1,349)	(1,773)
Decrease in notes payables	-	(1,014)
(Decrease) increase in accounts payables	(101,827)	62,554
Increase in other payables	71,182	82,121
(Decrease) increase in provisions	(4,148)	242
(Decrease) increase other current liabilities	(479)	22,741
Cash (used in) generated from operations	(164,022)	1,247,199
Interest received	24,155	32,499
Interest paid	(6,425)	(3,298)
Income taxes paid	(76,271)	(248,431)
Net cash (used in) generated from operating activities	(222,563)	1,027,969

	For the Years Ended December 31,	
	2025	2024
Cash flows from investing activities:		
Acquisition of financial assets measured at fair value through profit or loss	(1,140,000)	(650,000)
Disposal of financial assets at fair value through profit or loss	1,081,674	500,810
Acquisition of investments accounted for using the equity method	(324)	-
Capital reduction refunds from investee companies accounted for using the equity method	62,060	-
Acquisition of property, plant and equipment	(94,873)	(45,714)
Proceeds from disposals of property, plant and equipment	5,780	52
Increase in refundable deposits	(2,712)	(8,025)
Acquisition of intangible assets	(6,374)	-
Cash inflow from mergers	7,820	-
Increase in long-term accounts receivables	(1,234,917)	-
Cash received from long-term lease receivables	3,286	-
Decrease in other financial assets, current	90,000	1,500
Dividends received	219,452	131,085
Net cash used in investing activities	(1,009,128)	(70,292)
Cash flows from financing activities:		
Increase in short-term borrowings	2,538,382	4,408,658
Decrease in short-term borrowings	(2,538,382)	(4,408,658)
(Decrease) increase in deposits received	(1,218)	934
Repayment of lease liability principal	(16,094)	(390)
Cash dividends	(674,999)	-
Net cash (used in) generated from financing activities	(692,311)	544
Net (decrease) increase in cash and cash equivalents	(1,924,002)	958,221
Cash and cash equivalents at the beginning of the period	2,365,040	1,406,819
Cash and cash equivalents at the end of the period	$441,038	$2,365,040

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

Independent Auditors' Report Translated from Chinese

To Taisun Enterprise Co., Ltd.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the report of the other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

Correctness of timing of revenue recognition

The operating revenue of the Company and its subsidiaries is mainly generated from the manufacturing and sales of oil, food, beverage and other products. Due to different transaction conditions (such as consignment and outright sales, etc.), we believe that the correctness of the point at which the controlling right of goods has been transferred to the customer and performance obligations have been met is material to the consolidated financial statements and is therefore determined to be a key audit matter. Our audit procedures include, but are not limited to, evaluating and testing the effectiveness of the design and implementation of internal controls related to the sales cycle, selecting samples to perform transaction tests of details, reviewing their transaction records and checking material terms and conditions in orders or contracts to confirm when the performance obligations are met, performing cutoff tests for a period before and after the balance sheet date, selecting samples to review transaction conditions and checking relevant transaction vouchers to confirm that performance obligations have been indeed met. We also considered the appropriateness in disclosures of operating revenues in Note 6 to the consolidated financial statements.

Inventory valuation

As of December 31, 2025, the amount of inventories of the Company and its subsidiaries was NT$2,098,389 thousand, which is considered material to the consolidated financial statements. As the main raw materials for products such as oils are imported from abroad and are affected by international market fluctuations, and the market for food and beverages is highly competitive and subject to expiry, the Company management must assess possible losses for market price decline and obsolete and slow-moving inventories. As the assessment involves judgment from management, we therefore considered this a key audit matter. Our audit procedures include, but are not limited to, understanding the policies and management's evaluation procedures for the allowance for inventories valuation losses, testing the effectiveness of relevant internal control implementation, selecting samples to test the ranges of inventory aging and recalculating the correctness of the amount accrued. In addition, we select inventory samples to check transaction vouchers to verify the correctness of the net realizable value used by management, analyze and evaluate the inventory provision policies to confirm the reasonableness of inventory valuation. We also considered the appropriateness of disclosures of inventory accounting policies in Notes 4, 5 and 6 to the consolidated financial statements.

Emphasis of Matter – Contingency

As explained in Note 9 to the consolidated financial statements, the Company disposed of part of its shares in Taiwan FamilyMart Co., Ltd. in 2022, and the case is currently under trial in the court. For detailed information regarding this matter, please refer to Note 9 to the financial statements. We have not revised the audit opinion as a result of this matter.

Emphasis of Matter – Non-current Prepayments for Investments

As explained in Note 6 (9) to the consolidated financial statements, the Company invested in JKO FinTech Co., Ltd. in 2023 and recorded the transaction price of NT$3.6 billion as prepayment for investment. The case is currently under trial in the court. For detailed information regarding this equity investment, please refer to Note 6 (9) to the consolidated financial statements. We have not revised the audit opinion as a result of this matter.

Other Matter

Some of the financial statements of the investee company included in the consolidated financial statements of the Company and its subsidiaries were not audited by us, the independent auditors, but by other auditors. Therefore, our opinions expressed herein regarding the amounts recorded in the financial statements of certain investee companies are based solely on the reports of the other auditors. The investment accounted for using the equity method in these investee companies as of December 31, 2025 and 2024 amounted to NT$344,952 thousand and NT$323,843 thousand, respectively, representing 2.4% and 2.2% of the total consolidated assets. The relevant share of profit or loss from associates and joint ventures accounted for using the equity method amounted to NT$64,859 thousand and NT$53,992 thousand, respectively, representing 8.2% and 6.1% of the consolidated net income before tax for the years ended December 31, 2025 and 2024.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

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

Those charged with governance, including audit committee, are responsible for overseeing the financial reporting process of the Company and its subsidiaries.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company and its subsidiaries.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company and its subsidiaries. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Others

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

Huang, Tzu-Ping

Lin, Su-Wen

Ernst & Young, Taiwan
March 11, 2026

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

Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Consolidated Financial Statements Originally Issued in Chinese
TAISUN ENTERPRISE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Assets	Notes	As of December 31, 2025	As of December 31, 2024
Current assets			
Cash and cash equivalents	4, 6	$700,264	$2,750,119
Financial assets at fair value through profit or loss, current	4, 6	519,277	290,175
Note receivables, net	4, 5, 6	76,147	131,215
Trade receivables, net	4, 5, 6	846,644	803,654
Trade receivables - related parties, net	4, 5, 6, 7	301,770	278,813
Other receivables	4, 7	25,757	17,869
Current tax assets	5	4,567	3,617
Inventories, net	4, 5, 6	2,098,389	1,445,212
Biological assets, current	4	29,444	26,099
Prepayments to supplier		161,977	276,040
Other prepayments		100,824	57,463
Other financial assets, current	8	35,968	157,369
Other current assets		13,239	20,722
Total current assets		4,914,267	6,258,367
Non-current assets			
Financial assets at fair value through other comprehensive income, non-current	4, 6, 8	1,402,394	1,376,491
Investments accounted for using the equity method	4, 6	344,952	323,843
Property, plant and equipment	4, 6	1,243,855	1,882,963
Right-of-use assets	4, 6, 7	162,688	225,158
Investment property, net	4, 6, 8	1,191,529	609,685
Intangible assets	4	5,858	-
Biological assets, non-current	4	5,988	7,281
Deferred tax assets	4, 5, 6	5,919	8,743
Refundable deposits		62,911	59,414
Long-term accounts receivables	6	1,234,917	-
Prepayments for investments	6, 9	3,600,000	3,600,000
Net defined benefit assets	4, 6	76,920	67,902
Other financial assets, non-current	8	269,758	224,564
Total non-current assets		9,607,689	8,386,044
Total assets		$14,521,956	$14,644,411

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese
TAISUN ENTERPRISE CO., LTD. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (CONTINUED)
December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity	Notes	As of December 31, 2025	As of December 31, 2024
Current liabilities			
Short-term borrowings	4, 6	$-	$18,000
Contract liabilities, current	4, 6	7,382	5,386
Notes payable	4	715	972
Accounts payable	4, 7	513,212	611,293
Other payables	7	432,497	420,165
Current tax liabilities	4, 5, 6	8,897	99,927
Current provisions	4	21,909	25,723
Lease liabilities, current	4, 6, 7	18,609	21,634
Other current liabilities	6, 7	167,389	191,636
Total current liabilities		1,170,610	1,394,736
Non-current liabilities			
Deferred tax liabilities	4, 5, 6	227,993	226,594
Leases liabilities, non-current	4, 6, 7	142,594	199,508
Deposits received		5,616	7,560
Total non-current liabilities		376,203	433,662
Total liabilities		1,546,813	1,828,398
Equity			
Common stock	6	4,999,990	4,999,990
Capital surplus	6	1,033,322	1,014,497
Retained earnings			
Legal reserve		945,174	869,876
Special reserve		240,776	240,776
Unappropriated retained earnings		5,985,891	6,002,073
Total retained earnings		7,171,841	7,112,725
Other equity interest		(35,258)	(112,812)
Treasury stock	4, 6	(203,876)	(203,876)
Total equity attributable to owners of the parent		12,966,019	12,810,524
Non-controlling interests	6	9,124	5,489
Total equity		12,975,143	12,816,013
Total liabilities and equity		$14,521,956	$14,644,411

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

TAISUN ENTERPRISE CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings per Share)

		For the Years ended December 31	
	Notes	2025	2024
Operating revenues	4, 5, 6, 7	$10,114,639	$10,682,445
Operating costs	6, 7	(8,335,883)	(8,792,097)
Gross profit		1,778,756	1,890,348
Unrealized loss from sales		(304)	(554)
Realized profit from sales		554	278
Gross profit, net		1,779,006	1,890,072
Operating expenses	4, 6		
Selling expenses		(996,611)	(960,878)
Administrative expenses		(328,498)	(274,230)
Research and development expenses		(34,182)	(29,981)
Expected credit impairment gains (losses)		61	(7,009)
Total operating expenses		(1,359,230)	(1,272,098)
Net operating income		419,776	617,974
Non-operating income and expenses	4, 6, 7		
Interest income		38,636	46,000
Other gains and losses		277,636	166,977
Finance costs		(6,819)	(3,553)
Share of profit of associates and joint ventures accounted for using the equity method		64,859	53,992
Total non-operating income and expenses		374,312	263,416
Income before income tax		794,088	881,390
Income tax expenses	4, 5, 6	(16,612)	(138,749)
Net income		777,476	742,641
Other comprehensive income (loss)	6		
Items that may not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit plans		7,232	13,706
Unrealized gains (losses) on equity insreuments measured at fair value through other comprehensive income		34,378	(37,113)
Amendments to Item in relation to income tax that will not be reclassified to profit or loss		(1,447)	(3,131)
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations		(2,235)	15,842
Total other comprehensive income (loss), net of tax		37,928	(10,696)
Total comprehensive income		$815,404	$731,945
Net income attributable to:			
Stockholders of the parent	6	$772,856	$742,411
Non-controlling interests		4,620	230
		$777,476	$742,641
Comprehensive income attributable to:			
Stockholders of the parent		$811,769	$731,865
Non-controlling interests		3,635	80
		$815,404	$731,945
Earnings per share:	6		
Basic earnings per share (in dollars)		$1.59	$1.53
Diluted earnings per share (in dollars)		$1.59	$1.52

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

TAISUN ENTERPRISE CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to the parent company										
			Retained earnings			Other equity interest					
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign operations	Unrealized (losses) gains on financial assets at fair value through other comprehensive income	Treasury stock	Total	Non-controlling interests	Total equity
Balance as of January 1, 2024	$4,999,990	$1,014,497	$869,876	$240,776	$5,249,096	$(14,463)	$(77,237)	$(203,876)	$12,078,659	$5,409	$12,084,068
Net income for the year ended December 31, 2024	-	-	-	-	742,411	-	-	-	742,411	230	742,641
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	10,566	15,842	(36,954)	-	(10,546)	(150)	(10,696)
Total comprehensive income (loss)	-	-	-	-	752,977	15,842	(36,954)	-	731,865	80	731,945
Balance as of December 31, 2024	$4,999,990	$1,014,497	$869,876	$240,776	$6,002,073	$1,379	$(114,191)	$(203,876)	$12,810,524	$5,489	$12,816,013
Balance as of January 1, 2025	$4,999,990	$1,014,497	$869,876	$240,776	$6,002,073	$1,379	$(114,191)	$(203,876)	$12,810,524	$5,489	$12,816,013
Appropriation and distribution of 2024 retained earnings:											
Legal reserve	-	-	75,298	-	(75,298)	-	-	-	-	-	-
Cash dividend	-	-	-	-	(674,999)	-	-	-	(674,999)	-	(674,999)
Net income for the year ended December 31, 2025	-	-	-	-	772,856	-	-	-	772,856	4,620	777,476
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	5,785	(2,235)	35,363	-	38,913	(985)	37,928
Total comprehensive income (loss)	-	-	-	-	778,641	(2,235)	35,363	-	811,769	3,635	815,404
Adjustments of additional paid-in capital for the Company's cash dividends received by subsidiaries	-	18,370	-	-	-	-	-	-	18,370	-	18,370
Difference between the actual acquisition or disposal price of subsidiary equity and the book value	-	455	-	-	-	-	-	-	455	-	455
Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	(44,526)	-	44,526	-	-	-	-
Others	-	-	-	-	-	-	(100)	-	(100)	-	(100)
Balance as of December 31, 2025	$4,999,990	$1,033,322	$945,174	$240,776	$5,985,891	$(856)	$(34,402)	$(203,876)	$12,966,019	$9,124	$12,975,143

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese

TAISUN ENTERPRISE CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the Years ended December 31	
	2025	2024
Cash flows from operating activities:		
Net income before tax	$794,088	$881,390
Adjustments to reconcile profit (loss)		
Adjustments:		
Depreciation	159,366	148,609
Amortization	516	154
Expected credit impairment (gains) losses	(61)	7,009
Net losses (gains) on financial assets or liabilities at fair value through profit or loss	3,939	(16,936)
Interest expense	6,819	3,553
Interest income	(38,636)	(46,000)
Dividend income	(85,741)	(46,980)
Share of profit of associates and joint ventures accounted for using the equity method	(64,859)	(53,992)
Gain on disposal of property, plant and equipment	(4,838)	(692)
Property, plant and equipment transferred expenses	-	14
Gain on disposal of non-current assets classified as held for sale	(161,873)	-
Unrealized profit from sales	304	554
Realized profit from sales	(554)	(278)
Gain on lease modification	(1,858)	(34)
Changes in operating assets and liabilities:		
Decrease in notes receivable	55,068	6,147
(Increase) decrease in trade receivables	(42,929)	1,232
(Increase) decrease in trade receivables - related parties	(22,957)	186,150
(Increase) decrease in other receivables	(552)	67
Increase in inventories, net	(653,177)	(82,076)
Increase in biological assets	(5,066)	(4,956)
Decrease in prepayments to suppliers	114,063	352,276
Increase in other current assets	(35,877)	(38,869)
Decrease in provisions	(3,814)	(930)
Increase in net defined benefit assets	(1,873)	(1,966)
Increase (decrease) in contract liabilities	1,760	(451)
Decrease in notes payable	(257)	(1,097)
(Decrease) increase in accounts payable	(98,081)	49,543
Increase in other payables	12,332	91,494
(Decrease) increase in other current liabilities	(26,226)	10,966
Cash (used in) generated from operations	(100,974)	1,443,901
Interest received	31,300	39,630
Interest paid	(6,819)	(3,553)
Income taxes paid	(104,780)	(264,880)
Net cash (used in) provided by operating activities	(181,273)	1,215,098

	For the Years ended December 31	
	2025	2024
Cash flows form investing activities:		
Disposal of financial assets at fair value through other comprehensive income	9,368	9
Acquisition of financial assets measured at fair value through profit or loss	(1,335,000)	(670,000)
Disposal of financial assets at fair value through profit or loss	1,101,959	500,810
Acquisition of subsidiaries	(324)	-
Proceeds from disposal of non-current assets classified as held for sale	184,182	-
Acquisition of property, plant and equipment	(105,218)	(65,486)
Proceeds from disposals of property, plant and equipment	13,861	6,883
Increase in refundable deposits	(3,497)	(16,022)
Acquisition of intangible assets	(6,374)	-
Increase in long-term accounts receivables	(1,234,917)	-
Decrease (increase) in other financial assets	76,207	(161,860)
Dividends received	129,741	90,980
Net cash used in investing activities	(1,170,012)	(314,686)
Cash flows from financing activities:		
Increase in short-term borrowings	2,542,382	4,440,658
Decrease in short-term borrowings	(2,560,382)	(4,422,658)
(Decrease) increase in deposits received	(1,944)	930
Payments for the principal portion of the lease liabilities	(20,411)	(3,684)
Cash dividends paid	(656,629)	-
Net cash (used in) provided by financing activities	(696,984)	15,246
Effect of exchange rate changes on cash and cash equivalents	(1,586)	12,879
Net (decrease) increase in cash and cash equivalent	(2,049,855)	928,537
Cash and cash equivalents at the beginning of period	2,750,119	1,821,582
Cash and cash equivalents at the end of period	$700,264	$2,750,119

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

Appendix 1

Taisun Enterprise Co., Ltd.

Articles of Incorporation

Chapter I: General Provisions

Article 1:The Company is duly incorporated in accordance with the Company Act and bears the title of TAISUN ENTERPRISE CO., LTD.

Article 2:The Company is engaged in the following business:

1 C105010 Edible Oil and Fat Manufacturing
2 C201010 Feed Manufacturing
3 A101020 Growing of Crops
4 A301030 Aquaculture
5 A401020 Raising of livestock and Poultry
6 F203030 Retail Sale of Alcohol
7 C199010 Manufacture of Noodles, Couscous and Similar Farinaceous Products
8 C104020 Manufacture of Bakery and Steam Products
9 F101040 Wholesale of Livestock and Poultry
10 F101050 Wholesale of Fishery Products
11 F102170 Wholesale of Foods and Groceries
12 C805030 Plastic Daily Necessities Manufacturing
13 C103050 Manufacturing of Canning, Freezing, Dehydration, Pickled of Food
14 F201010 Retail Sale of Agricultural Products
15 A102060 Food Dealers
16 C102010 Manufacture of Dairy Products
17 C109010 Manufacture of Seasoning
18 F101130 Wholesale of Vegetables and Fruits
19 C199020 Edible Ice Manufacturing
20 F399010 Convenience Stores
21 F301020 Supermarkets
22 H701020 Industrial Factory Development and Rental
23 H701050 Investment, Development and Construction in Public Construction
24 C199040 Beans Processed Food Manufacturing
25 H701010 Housing and Building Development and Rental
26 C110010 Beverage Manufacturing
27 C111010 Tea Manufacturing
28 F102030 Wholesale of Tobacco and Alcohol
29 F102040 Wholesale of Nonalcoholic Beverages
30 F102050 Wholesale of Tea
31 F106020 Wholesale of Daily Commodities
32 F107030 Wholesale of Cleaning Supplies
33 F108040 Wholesale of Cosmetics
34 F203010 Retail Sale of Food, Grocery and Beverage
35 F203020 Retail Sale of Tobacco and Alcohol
36 F206020 Retail Sale of daily commodities

37 F207030 Retail Sale of Cleaning Supplies
38 F208040 Retail Sale of Cosmetics
39 JZ99050 Agency Services
40 C113011 Alcoholic Manufacturing
41 C113020 Alcohol Products Semi-Finished Manufacturing
42 C114010 Food Additives Manufacturing
43 F121010 Wholesale of Food Additives
44 F221010 Retail of Food Additives
45 ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The total direct investment of the Company may exceed 40% of the paid-in capital.

Article 3: The Company is headquartered at Changhua County, Taiwan, and may establish branches and stores at different cities in Taiwan and other countries where necessary.

Article 4: (Deleted)

Chapter II Shares

Article 5: The Company has stated capital of NT$10,000,000,000 and evenly split it into 1,000,000,000 shares at NT$10/share in face value. The Board is authorized to offer the shares in tranches as needed. The Company may offer preferred shares from the unissued shared as mentioned in the preceding paragraph. The Company may offer shares without the printing of physical share certificate and shall register with Taiwan Depository and Clearing Corporation.

Article 5-1: The Company may issue Employee Stock Options (ESO) and reserve 5,000,000 shares within the quantity of shares as stated in the preceding article as shares for ESO. The Board is authorized to offer the ESO in tranches as needed.

The Company may assign its shares at a price lower than the average price of repurchase, or offer the shares as ESO at a price lower than the closing price on the issuing day in favor of the employees, subject to the approval of the Shareholders Meeting in a session with the presence of shareholders representing more than half of the outstanding shares and a 2/3 majority of the shareholders in session.

Article 5-2: The treasury shares repurchased by the Company under law may be assigned to employees of the controlled companies or subsidiaries of the Company meeting specific condition.

The recipients of ESO of the Company may include employees of the controlled companies or subsidiaries of the Company meeting specific conditions.

Employees of the controlled companies or subsidiaries of the Company meeting specific conditions may subscribe new shares at the time of offering by the Company.

Employees of the controlled companies or subsidiaries of the Company meeting specific conditions are entitled to restricted shares at the time of offering by the Company.

Article 6:The Company issues registered shares with the affixing of authorized signatures/seals by Directors acting on behalf of and in the name of the Company unto the certificates, with the assignment of sequence number and the application of the official seal, subject to the certification of the competent authority for approval and offered under

law.

Article 7: The Shareholders of the Company shall present information on their names or titles, residence place, specimen seal impression to the Company for registration and reference filing. The same procedure is applicable to any amendment thereto. Shareholders shall use the specimen seal impression on record with the Company when claiming for stock dividend or exercising other rights.

Article 8: The Company will halt the transactions of the shares being issued in the period of 60 days prior to the Annual Meeting of Shareholders, 30 days prior to the Extraordinary Shareholders Meeting, and 5 days prior to the dividend day or any other days of benefits.

Article 9: (Deleted)

Article 10:The share registration and investor services shall be handled in accordance with the requirements of the competent authority.

Article 10- 1: (Deleted)

Chapter III Shareholders' Meeting

Article 11:The Shareholders' Meeting may convene in the following 2 means:

Annual Meeting of Shareholders – The Board shall call for the session within 6 months after the end of the fiscal year.

Extraordinary Shareholders Meeting – convened at any time as required by law.

Article 12: (Deleted)

Article 13:Shareholders shall be notified 30 days prior to the convention of an Annual Meeting of Shareholders, and be notified 15 days prior to the convention of an Extraordinary Shareholders Meeting.

Article 14:The Chairman shall be the presiding officer of the Shareholders' Meeting. In the absence of the Chairman, the Vice Chairman shall act on behalf of the Chairman, where applicable. In the absence of both the Chairman and the Vice Chairman, the Chairman shall appoint a proxy to act as the presiding officer. If not, the Directors shall nominate one among themselves to presiding over the meeting.

Article 15:(Deleted)

Article 16:If a shareholder is unable to attend a session of the Shareholders' Meeting in person, such shareholder may issue the power of attorney with the affixing of its authorized seal/signature thereunto, and appoint a proxy to attend pursuant to Article 177 of the Company Act and Article 25-1 of the Securities and Exchange Act.

Article 17:If specific motions to be discussed and passed in the Shareholders' Meeting involved the personal interest of specific shareholders that may cause a conflict of interest with the Company, these shareholders shall recuse from voting. Likewise, these shareholders shall not act as proxies of other shareholders when voting.

Article 18:Unless the Company Act provides otherwise, resolutions of the Shareholders' Meeting shall be made by a session with the presence of shareholders representing more than half of the outstanding shares and a simple majority of the votes of consent cast by the shareholders in session. As per the requirement of the competent authority, the Company may adopt voting by electronic mean. Shareholders casting their votes electronically shall be construed as their presence

in the session in person. Matters pertinent to electronic balloting shall be governed by applicable laws. The resolutions made by the Shareholders' Meeting shall be tracked as minutes of meeting on record, with the affixing of the authorized signature/seal of the presiding officer, and the certified true copies of which shall be circulated to the shareholders within 20 days thereafter. The sign-in book of the Shareholders' Meeting, and power of attorney presented by proxies of shareholders, shall be kept by the Company. Publicly-traded companies may circulate the aforementioned minutes of meeting on record by announcement.

Chapter IV Directors and Auditing Committee

Article 19: The Company has established 5 -17 seats of Directors. Directors shall be elected through the nomination of candidates' system and by shareholders on the list of nominated candidates. Each Director has tenure of 3 years, and may assume another term of office if reelected. The total registered shares held by all Directors of the Company shall be governed by the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios in Public Companies.

The Company shall allocate at least 3 seats for Independent Directors, among all other Directors. The ratio of Independent Directors shall not fall below 1/5 of the total seats of Directors. The determination of the professional qualification, quantity of shareholding, restriction of holding other positions, and independence of the Independent Directors, the method of nomination and election to the seats and other particulars of compliance shall be governed by the Company Act, Securities and Exchange Act and other applicable laws.

The Company has established the Auditing Committee in 2016 in compliance with the Securities and Exchange Act. The previous functions of the Supervisors under the Company Act, Securities and Exchange Act, and other applicable laws were replaced by the Auditing Committee All the members of the Auditing Committee must be Independent Directors. The functions, organizational code, authority and other matters of compliance of the Auditing Committee shall be governed by the Company Act, Securities and Exchange Act and other applicable laws.

Article 19-1: The Board is authorized to determine the remunerations to the Chairman and Directors for their engagement in the operation of the Company with reference to the recommendation of the Remuneration Committee of the Company, their individual levels of participation in the operation and contribution value, and industry standard.

Article 19-2: The Board of the Company may establish other functional committees for operating needs, and shall institute the organization code of these committees.

Article 20: If 1/3 of the seats of Directors were left vacant, the Board shall call for a Extraordinary Shareholders Meeting for holding an election of Directors to fill the vacancies within 60 days. The tenure for the newly elected Directors shall cover the remainder of the original term of office.

Article 21: If the term of office of Directors expires and no election of a new Board could be held, the tenure for these Directors shall be extended until a Board of Directors is elected and assumed office. However, the competent authority may order the

Company to elect a new Board by a specific deadline within their power. If no election was being held, the previous term of the Board shall end on the expiration date.

Article 22: Directors shall be organized into the Board of Directors in a session attended by at least 2/3 of the Directors and at the consent of a simple majority of the Directors in session. The Directors in session shall nominate one among themselves to assume office as the Chairman and Vice Chairman for assisting the Chairman. The Chairman shall act on behalf of and in the name of the Company to administer all activities of the Company. In the absence of the Chairman due to leave or other reasons, the Vice Chairman shall act on behalf of the Chairman, where applicable. In the absence of the Vice Chairman or if there is no Vice Chairman established and no proxy has been appointed, the Directors shall nominate one among themselves to act on behalf of the Chairman.

Article 23: The Chairman shall call for the convening of the Board except for the 1st session of a newly elected Board where the Director winning the majority of the votes shall call for the convening within 15 days after the election. The Chairman shall act as the presiding officer for all sessions of the Board. In the absence of the Chairman and there is the position of Vice Chairman established, the Vice President shall act on behalf of the Chairman. If no position of Vice Chairman is established or in the absence of the Vice Chairman, the Chairman shall appoint one Director as the presiding officer. If not, the Directors shall nominate one from among themselves to act as the presiding officer. The Board shall convene at least once quarterly, and may call for special session from time to time where necessary. The Board shall notify the Directors for convention by written notice, fax or electronic mean. If specific Director cannot attend a session of the Board, such Director may issue the power of attorney and specify the reason and the scope of authorization to appoint another Director to act as proxy to attend. Each proxy shall act in the name of and on behalf of only one other Director. The Board may convene through videoconferencing. Directors who participate in the videoconference shall be deemed attending the session in person.

Article 23-1: The functions of the Board

1. Calling for the convention of the Shareholders' Meeting and execution of its resolutions.
2. Review of corporate policy, mid and long-term development plan, review of annual plan and supervision for the implementation of the plan.
3. Review and approval of budget and account settlement.
4. Review and approval of the Articles of Incorporation of the Company and essential internal rules and regulations.
5. The establishment and cancellation, reorganization or dissolution of branches.
6. The appointment and dismissal of the General Manager, Vice General Manager and managers of the Company.
7. Planning and study of the procurement and disposal of important investment and assets of the Company.
8. Review of the endorsement and guarantee and loaning of funds in favor of third

parties by the Company.

9. Planning of the distribution of earnings and covering carryforward loss.
10. Planning for capitalization and decapitalization, and decision of issuing new shares.
11. Decision of seeking financing from financial institutions.
12. Recommendation to the Shareholders' Meeting regarding the amendment to the Articles of Incorporation, proposal for the dissolution, or merger of the Company.
13. Authority granted by applicable laws and the Articles of Incorporation.

Article 24: Unless the Company Act provides otherwise, all resolutions of the Board shall be made by a session with the presence of at least half of the Directors and a simple majority for consent of the Directors in session. The Chairman shall preside over the sessions of the Board. In the absence of the Chairman and there is the position of Vice Chairman established, the Vice President shall act on behalf of the Chairman. If no position of Vice Chairman is established and the Chairman has not appointed one Director as the presiding officer, the Directors shall nominate one from among themselves to act as the presiding officer.

Article 25: The resolutions of the Board shall be tracked as minutes of meeting on record, affixed with the authorized signature/seal of the presiding officer, and circulated among the Directors within 20 days after the session. The summary and result of the motions in discussion and voting shall be noted in the minutes of meeting on record. The minutes of meeting on record, the sign-in book for tracking attendance of the Directors and the power of attorney for appointment of proxies shall be kept by the Company.

Article 26: (Deleted)

Article 27: (Deleted)

Chapter V Managers

Article 28: The Company shall establish the positions for a number of managers and the appointment, dismissal, and remuneration of whom shall be determined in accordance with the Company Act.

Article 29: The managers shall administer all activities of the Company in conformity to the resolutions of and the empowerment of the Board.

Article 30: (Deleted)

Chapter VI Accounting

Article 31: The Company settles the accounts at the end of December of the year. The Board shall then prepare the following documents and statements and present to the Annual Meeting of Shareholders for recognition in due process of law.

1. Business Report.
2. Financial Statements.
3. Proposal for distribution of earnings or covering carryforward loss.

The aforementioned documents and statement shall be subject to the recognition of the Annual Meeting of Shareholders. The Board shall prepare the certified true

copies of the aforementioned documents and statements for circulations to or in the form of announcements to make known to the shareholders in accordance with the Company Act and other applicable laws.

Article 32: If the Company makes a profit in the year, it shall contribute no less than 2% as employees' remuneration (of the total amount of employees' remuneration distribute under this paragraph, no less than 30% shall be contributed as remuneration distribution for non-executive employees) and 5% as director remuneration. However, if the Company has accumulated losses, the amount to offset the losses shall be reserved first.

The recipients of the aforementioned remunerations in stock or cash shall include the employees of the controlled companies or subsidiaries of the Company meeting specific conditions.

Article 32-1: For the earning distribution, when the Company settles the year with surplus, after paying all taxes required by laws, the deficits from previous years shall be compensated; then, 10% of the balance shall be set aside as the legal reserve unless the legal reserve has reached the amount of the Company's paid-in capital. After an amount has been provided for the special reserve or the special reserve has been reversed in accordance with the Company's operational needs and laws and regulations, if there is still a balance, a distribution may be made. Where the earnings are paid out in cash, it shall be resolved by the Board of Directors and reported to the shareholders' meeting without submitting it to the shareholders' meeting for ratification in accordance with the provisions of Article 240, Paragraph 5 of the Company Act. Cash dividend to be distributed shall not be less than 30% of the total dividends to be distributed. If the earnings per share falls below NT$0.1, the Board may retain the earnings and not be for distribution.

Chapter VII Miscellaneous

Article 33: The Company may undertake endorsement or guarantee in favor of outsiders in accordance with applicable laws governing publicly-traded companies and applicable internal rules and regulations but not guarantee of persons.

Article 34: Anything not covered by the Articles of Incorporation shall be governed by the Company Act.

Article 35: The Articles of Incorporation of the Company and other rules and regulations shall be instituted separately by the Board.

Article 36: The Articles of Incorporation was duly instituted on 1960.09.07 Amendment for the 1st instance was made on 1965.06.20; Amendment for the 2nd instance was made on 1967.09.15; Amendment for the 3rd instance was made on 1969.04.20; Amendment for the 4th instance was made on 1970.06.25; Amendment for the 5th instance was made on 1972.06.20; Amendment for the 6th instance was made on 1962.08.15; Amendment for the 7th instance was made on 1973.04.18; Amendment for the 8th instance was made on 1973.05.20; Amendment for the 9th instance was made on 1974.01.30; Amendment for the 10th instance was made on 1974.04.01; Amendment for the 11th instance was made on 1975.12.02; Amendment for the 12th instance was made on 1976.08.17; Amendment for the

13th instance was made on 1978.01.10; Amendment for the 14th instance was made on 1978,10.24; Amendment for the 15th instance was made on 1981.01.20; Amendment for the 16th instance was made on 1981.06.11; Amendment for the 17th instance was made on 1983.07.04; Amendment for the 18th instance was made on 1984.04.26; Amendment for the 19th instance was made on 1984.11.20; Amendment for the 20th instance was made on 1984.04.01; Amendment for the 21st instance was made on 1985.08.15; Amendment for the 22nd instance was made on 1986.05.10; Amendment for the 23rd instance was made on 1987.04.14; Amendment for the 24th instance was made on 1988.02.15 Amendment for the 25th instance was made on 1988. 06.28 Amendment for the 26th instance was made on 1988.10.11 Amendment for the 27th instance was made on 1989.04.23; Amendment for the 28th instance was made on 1990. 05.07; Amendment for the 29th instance was made on 1991.04.20; Amendment for the 30th instance was made on 1992.05.09; Amendment for the 31st instance was made on 1993.05.08; Amendment for the 32nd instance was made on 1994.06.03; Amendment for the 33rd instance was made on 1996.06.06; Amendment for the 34th instance was made on 1997.06.07; Amendment for the 35th instance was made on 1998.06.06; Amendment for the 36th instance was made on 1999.06.05; Amendment for the 37th instance was made on 2000.06.09; Amendment for the 38th instance was made on 2001.06.08; Amendment for the 39th instance was made on 2002.06.07; Amendment for the 40th instance was made on 2004. 06.16; Amendment for the 41st instance was made on 2005.06.14; Amendment for the 42nd instance was made on 2006.06.14; Amendment for the 43rd instance was made on 2009. 06.10; Amendment for the 44th instance was made on 2010.06.15; Amendment for the 45th instance was made on 2011. 06.15; Amendment for the 46th instance was made on 2012. 06.15; Amendment for the 47th instance was made on 2013.06.20; Amendment for the 48th instance was made on 2014.06.19; Amendment for the 49th instance was made on 2015.06.16; Amendment for the 50th instance was made on 2016.06.29; Amendment for the 51st instance was made on 2017. 06.22; Amendment for the 52nd instance was made on 2018.06.27; Amendment for the 53rd instance was made on 2018.11.21; Amendment for the 54th instance was made on 2019.05.23; Amendment for the 55th instance was made on 2020.05.21; Amendment for the 56th instance was made on 2021.12.16, which shall come into force at the resolution of the Shareholders Meeting; Amendment for the 57th instance was made on 2025.05.29, which shall come into force at the resolution of the Shareholders Meeting.

Appendix 2

Taisun Enterprise Co., Ltd.

Rules and Procedures of Shareholders' Meeting

Date of amendment: 2021/8/18

1. The Rules and Procedures of Shareholders' Meeting shall be governed by this procedure unless the law or the Articles of Incorporation provide otherwise.
2. Shareholders, proxies appointed by shareholders, or parties requesting for power of attorney for attending a Shareholders' Meeting should present the attendance pass, sign-in card issued by the Company or other certification documents for attendance in order to attend the Shareholders' Meeting, and must bring along the identification documents for confirmation of identity. shareholders attending the session should present their sign-in card in lieu of signing in. The number of representatives of government or institutional shareholders shall be limited to the number of Directors (including Independent Directors) of the current term of the Board. Each institutional shareholder may appoint only one representative to attend the Shareholders' Meeting.
3. The convention of the Shareholders' Meeting of the Company shall be called by the Board unless the law provides otherwise. If it is the Board that calls for the convention of the Shareholders' Meeting, the Chairman shall act as the presiding officer. In the absence of the Chairman due to leave or other reasons, the Vice Chairman shall act as the presiding officer on behalf of the Chairman. In the absence of both the Chairman or the Vice Chairman due to leave or other reasons, the Chairman shall appoint one Director to act as the presiding officer. If the Chairman did not appoint a proxy, the Directors shall nominate one among themselves to act as the presiding officer. If a Director acts as proxy on behalf of and in the name of the Chairman, such Director must be in office for at least 6 months and have a good understanding of the financial position and operation of the Company. The same principle applies to representatives of Institutional Directors. Where an entitled third party beyond the Board may call for the convention of the Shareholders' Meeting, such third party shall act as the presiding officer. If there are more than 2 parties calling for the convention, they shall nominate one among themselves to act as the presiding officer.
4. The Company may appoint the retained lawyers, certified public CPA or related personnel to attend the Shareholders' Meeting as observers.
5. The Company shall track the entire process from the time shareholders start to register for presence to the Shareholders' Meeting, the meeting is in session, and counting of the votes cast by shareholders on record by voice recording and videotaping without pause. The aforementioned voice record and videotaped materials shall be kept for at least 1 year. If legal proceedings is instated pursuant to Article 189 of the Company Act, the aforementioned materials shall be kept until the conclusion of the legal proceedings.
6. The attendance of shareholders to the Shareholders' Meeting shall be based on the quantity of shares being represented. The quantity of shares being represented in the Shareholders' Meeting shall be based on the sign-in card submitted by the shareholders in session plus the votes cast under the power of attorney or electronic mean. The chair shall call the meeting to order at the appointed meeting time and announce the information relating to the number of non-voting shares and the number of attending shares at the same time. If the presence of shareholders cannot represent more than half of the outstanding shares at that point of time, the presiding officer shall announce to postpone the session for twice only. Each duration of delay shall not be more than 1 hour. If the session was postponed twice with the presence of shareholders representing less than 1/3 of the outstanding shares, the presiding officer shall announce to defer the session.
7. If the session was postponed twice under the preceding paragraph with the presence of shareholders representing less than 1/3 of the outstanding shares, the Shareholders' Meeting may proceed to provisional resolution pursuant to Paragraph 1 in Article 175 of

the Company Act, and inform all shareholders of the provisional resolution for the convention of the Shareholders' Meeting within one month thereafter. If the presence of additional shareholders in the Shareholders' Meeting could represent more than half of the outstanding shares before the adjournment of the session, the presiding officer may refer the provisional resolutions to the Shareholders Meeting for a new round of voting pursuant to Article 174 of the Company Act.

8. If it is the Board that calls for the convention of the Shareholders' Meeting, the Board shall prepare the agenda and proceed in accordance with the agenda. The motions contained in the agenda shall be referred to voting for decision. The agenda cannot be changed without the resolution of the Shareholders' Meeting. If an entitled third party beyond the Board calls for the convening of the Shareholders' Meeting, the rules of the preceding paragraph shall also be applicable. Before the agenda has been fully covered in the procedure (including extraordinary proposal), the presiding officer cannot announce the adjournment of the session without the resolution of the Shareholders' Meeting.
9. Shareholders in session shall note down the summary of opinion to be expressed, the account number (or attendance pass number) and the account title, on the memo sheet before the expression. The presiding officer shall determine the order of expression of opinions by the shareholders. Shareholders who just expressed their opinions on the memo sheet without verbal expression shall be construed as no expression of opinion. If the content of verbal expression is irrelevant with the content stated in the memo sheet, the content of verbal expression shall prevail. No shareholders may interrupt the presentation of another shareholder unless at the consent of the presiding officer and the shareholder presenting the speech or the presiding officer shall stop the interruption.
10. The same shareholder may express opinion on the same motion only twice, and may further express opinion on the same motion only at the consent of the presiding officer. Shareholders may have the floor for expression of opinion for up to 5 minutes for each instance. Shareholders who violate the rules in expression of opinion or the opinion so expressed is beyond the scope of the motion will be stopped by the presiding officer.
11. If specific institutional shareholder appoints more than two representatives to the Shareholders' Meeting, only one of the representatives may be appointed to express opinion on the same motion.
12. After a shareholder has expressed its opinion, the presiding officer may respond personally or appoint designated personnel to respond to the opinion.
    Votes cast by the Shareholders' Meeting shall be based on the quantity of shares represented. The shares held by shareholders having no voting right shall not be counted in the total number of issued shares while adopting a resolution at a meeting of shareholders. If a particular motion discussed in the Shareholders' Meeting involves the conflict of interest between shareholders and the Company, the shareholders concerned shall recuse from voting and cannot act as proxy for another shareholder in voting. Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the company, otherwise, the portion of excessive voting power shall not be counted.
13. Shareholders are entitled to one voting right for the holding of each shares except for the holding of restricted shares or shares bearing not votes under Paragraph 2 in Article 179 of the Company Act. The Company should adopt balloting by electronic means and correspondence, and shall specify the availability of these means of balloting in the meeting notice to shareholders. Shareholders casting votes by electronic means or correspondence shall be deemed present in the Shareholders' Meeting in person. However, balloting by electronic means or correspondence shall be deemed abstention in the voting of extemporary motions or amendment to original motions. Each motion shall be passed by a simple majority of the votes cast by shareholders in session unless the Company Act or the Articles of Incorporation of the Company provide otherwise. If

there is an amendment to or substitute version of particular motion, the presiding officer shall combine the amendment and/or the substitute version to the original motion and decide the priority of voting. If the original motion, the amendment to the motion or the substitute version of the original motion is passed, it shall be deemed that with the passing of the motion no further resolution will be required. The presiding officer shall appoint the scrutineers and the tally clerks and the scrutineers must be shareholders at the same time. The results of the balloting shall be announced on the scene and tracked on record.

14. Election may also be held in the Shareholders' Meeting, and shall be governed by the rules and regulations of the Company governing elections. The voting result of an election of directors shall be announced on the spot, including the names of those elected as directors, the number of votes they were elected and the list of unsuccessful directors and the number of votes they received. The ballots shall be kept properly for at least one year. If legal proceedings is instated pursuant to Article 189 of the Company Act, the aforementioned materials shall be kept until the conclusion of the legal proceedings.
15. The resolutions made by the Shareholders' Meeting shall be tracked as minutes of meeting on record, signed or sealed by the presiding officer and circulated to the shareholders within 20 days after the meeting. The production and circulation of the minutes of meeting on record may be done by electronic means or uploaded to MOPS for announcement. The year, month, day, venue, name of presiding officer, method of resolution, the summary of the procedures, and voting result (including the statistics on the votes cast) shall be noted down in the minutes of meeting on record. If an election for Directors was held, disclosed the votes earned by each Director elected to the seat. The record shall be kept within the perpetuity of the Company.
16. The Company shall keep statistics on the votes acquired by third parties requesting for votes and votes of the proxies in the standardized format on the day the Shareholders' Meeting is in session, and disclose the detail on the scene. If specific motion for resolution contains information of materiality under law or the requirements of Taiwan Stock Exchange Corporation, the Company shall upload the content to MOPS website by designated deadline.
17. The administrative staff shall wear ID or arm badge in the venue of the meeting. The presiding officer may command the prefects or security guard to maintain order of the meeting. In keeping order of the venue, prefects or security guards shall wear arm badge or ID marking the wording of "PREFECT." A sound amplifier may be provided at the venue of the meeting. The presiding officer shall stop shareholders from using loud speaking equipment not prepared by the Company. If specific shareholder violates the procedure of the meeting and defies the corrective action given by the presiding officer, and continue to hinder the normal progress of the meeting regardless of persuasion, the presiding officer shall order the prefects or the security guards to escort such shareholder to leave the scene.
18. The presiding officer may announce for recess when the Shareholders' Meeting is in session. In the event of force majeure, the presiding officer may rule to halt the session, and announce for the continuation of the session at the right time. Pursuant to Article 182 of the Company Act, the Shareholders' Meeting may resolve to postpone or continue the session within 5 days.
19. The convention of Shareholders' Meeting may be held in the area where the Company is located or a place convenient for the shareholders to travel to and suitable for holding meeting. In general, the meeting shall be held no earlier than 09:00 or no later than 15:00.
20. This Procedure shall come into effect for enactment at the resolution of the Shareholders' Meeting. The same procedure is applicable to any amendments thereto.

Appendix 3

Shares held by all Directors:

(I) The minimum number of shareholdings by all Directors and by individual Directors:

Pursuant to Article 26 of the Securities and Exchange Act and Sub-paragraph 5 under Paragraph 1 in Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies", the quantity of registered shares held by all Directors shall not fall below 4% of the outstanding shares issued by the Company. If there are two or more Independent Directors have been elected under paragraph 2, the quantity of shares held by all Directors other than the Independent Directors shall be counted at 80% of the above ratio.

	Outstanding shares	Quantity of shares held by all Directors
Shares	499,999,038	16,000,000

(II) Quantity of shares held by individual Directors and in aggregate stated in the Shareholders Registry:

Information date: March 31, 2026

Job title	Name	Number of shares held
Director	Representative of Everwin Investment Co., Ltd.: Liu Wei-Lung	58,279,000
Director	Representative of Everwin Investment Co., Ltd.: Han Tai-Sheng	58,279,000
Director	Representative of Everwin Investment Co., Ltd.: Liu Huang-Chi	58,279,000
Director	Representative of Everwin Investment Co., Ltd.: Shao Ming-Bin	58,279,000
Director	Representative of Everwin Investment Co., Ltd.: Wang Yen-Chun	58,279,000
Director	Representative of Everwin Investment Co., Ltd.: Tang, Shun-Chen	58,279,000
Independent Director	Chen Wei-Yu	0
Independent Director	Wang Tsai-An	0
Independent Director	Hu Yi-Fu	0
Total		58,279,000