Stock Code：6754

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Handbook for the 2026 Annual Meeting of Shareholders

Meeting Time： 9 a.m., Friday, May 29, 2026

Place： 15F., No. 99, Fuxing N. Rd., Songshan Dist., Taipei City, Taiwan (R.O.C.)

(Primasia Conference & Business Center)

Meeting Type: Physical shareholders meeting

Note：
If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language version shall prevail.

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RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

2026 Annual General Shareholders' Meeting Agenda

Date and Time：9:00 a.m., Friday, May 29, 2026

Venue：15F., No. 99, Fuxing N. Rd., Taipei City, Taiwan (R.O.C.)
(Primasia Conference & Business Center)

I. Call the Meeting to Order

(Report on the Number of Shares Represented by Shareholders Present at the Meeting)

II. Chairman's Remarks

III. Meeting Agenda

(I) Report Items

1. 2025 Business Report
2. 2025 Audit Committee's Review Report
3. 2025 Employees' Compensation and Directors' Remuneration
4. 2025 Earnings Distribution
5. Adjustment to the Organizational Structure of the Group's Subsidiaries

(II) R**atification** Items

1. Adoption of the 2025 Business Report and Financial Statements
2. Adoption of the 2025 Earnings Distribution

(III) Discussion Items

1. Proposed Amendments to the "Regulations Governing Lending of Funds to Others"
2. Proposed Amendments to the "Regulations Governing the Acquisition or Disposal of Assets"

(IV) Extempore Motions

(V) Meeting Adjournment

(I) Report Items

Report No. 1

Subject：2025 Business Report

Description：Please refer to Attachment 1 (Pages 7-10).

Report No. 2

Subject：2025 Audit Committee's Review Report

Description：Please refer to Attachment 2 (Page 11).

Report No. 3

Subject：2025 Employees' Compensation and Directors' Remuneration

Description：

1. In accordance with Article 20 of the Articles of Incorporation, if the Company records annual profits, not less than three percent (3%) of such profits shall be allocated as employees' compensation, and not more than three percent (3%) shall be allocated as directors' remuneration. Notwithstanding the foregoing, in the event that the Company has accumulated losses, such losses shall first be offset prior to any distribution.
2. The distribution of employees' compensation and directors' remuneration for the year 2025, as approved by the Board of Directors, is as follows: employees' compensation of NT$10,000,000 and directors' remuneration of NT$2,880,000, both to be distributed in cash.

Report No. 4

Subject：2025 Earnings Distribution

Description：This proposal has been approved by the Board of Directors in accordance with the authorization under Article 21 of the Articles of Incorporation. The total amount of cash dividends for the year 2025 is NT$231,000,000, with a cash dividend of NT$3.5 per share. Amounts shall be rounded down to the nearest New Taiwan Dollar, and any fractional amounts shall be aggregated and recognized as other income of the Company.

Report No. 5

Subject：Adjustment to the Organizational Structure of the Group's Subsidiaries

Description：

1. This matter was duly approved at the 2nd meeting of the 5th Board of Directors held on August 13, 2025.
2. For the Organization Chart of Affiliated Companies before and after the adjustment, please refer to Attachment 3 (Page 12).

(II) Ratification Items

Proposal No. 1

Proposed by：Board of Directors

Subject：Adoption of the 2025 Business Report and Financial Statements

Description：

1. The Company's 2025 Financial Statements have been audited and certified by independent auditors, Ms. I-Chen Lu and Mr. Ming-Chung Hsieh of Deloitte & Touche, and reviewed by the Audit Committee together with the Business Report. A review report has been issued and placed on record; the statements and reports were subsequently approved at the 5th meeting of the 5th Board of Directors held on March 11, 2026.
2. The aforementioned financial statements and reports are set forth in Attachment 1 of this meeting handbook (Pages 7-10) and Attachments 4–5 (Pages 13-32).

Resolution：

Proposal No. 2

Proposed by：Board of Directors

Subject：Adoption of the 2025 Earnings Distribution

Description：

1. The proposal for the distribution of 2025 earnings has been reviewed by the Audit Committee and approved by the Board of Directors.
2. Please refer to Attachment 6 of this meeting handbook (Page 33) for details regarding the distribution of 2025 earnings.

Resolution：

(III) Discussion Items

Proposal No. 1

Proposed by：Board of Directors

Subject：Proposed Amendments to the "Regulations Governing Lending of Funds to Others"

Description：

1. In accordance with Taiwan Stock Exchange Corporation Letter No. Tai-Zheng-Shang-Yi No. 1141802607 dated June 18, 2025, regarding the improvement items identified in the substantive review of the annual financial

report, and in compliance with Article 3, Paragraph 1, Subparagraph 2 and Article 8, Paragraph 1 of the “Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies,” the relevant circumstances and proposed amendments are set forth accordingly.

2. Please refer to Attachment 7 of this meeting handbook (Pages 34-36) for the comparison table of the pre- and post-amendment provisions.

Resolution：

Proposal No. 2

Proposed by：Board of Directors

Subject：Proposed Amendments to the “Regulations Governing the Acquisition or Disposal of Assets”

Description：

1. The amendments are made in accordance with the “Regulations Governing the Acquisition or Disposal of Assets by Public Companies.”
2. Please refer to Attachment 8 of this meeting handbook (Pages 37-41) for the comparison table of the pre- and post-amendment provisions.

Resolution：

(IV) Extempore Motions

(V) Meeting Adjournment

III. Attachments

【Attachment 1】

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Business Report for 2025

I. Overview of the Operating Environment

Over the past year, the global economy and industrial environment continued to evolve, with market competition and operating challenges present throughout.

Under the guidance of the government’s promotion of public infrastructure, urban renewal, and net-zero carbon emissions policies, the demand for new construction projects and energy-saving renovations of existing buildings in the Taiwan market grew steadily. Green building materials and sustainable engineering have gradually become mainstream in the market, bringing new development momentum to the decoration industry.

In the Chinese market, the Company continues to adopt a prudent approach to business development, flexibly adjusting its strategies to changing market conditions and strengthening risk control to maintain operational stability and capitalize on suitable opportunities.

II. Business results in 2025

(I)Business plan implementation results:

In 2025, the Company’s annual consolidated operating revenue was NTD3,530,943 thousand, the consolidated profits after tax were NTD225,259 thousand. In the face of operational pressure from the external environment, the Company continued to implement lean management, strengthen cost control, and improve operational efficiency, delivering earnings per share of NT$3.41 and demonstrating the resilience and responsiveness of its management team in adversity.

Unit：NTD thousands: except EPS (NT$)

Item	**2025**	**2024**	**Difference**	Increase (decrease)**%**
Revenues	3,530,943	5,107,938	(1,576,995)	-30.87%
Gross profit	841,377	1,205,038	(363,661)	-30.18%
Operating expenses	600,424	687,051	(86,627)	-12.61%
Operating income	240,953	517,987	(277,034)	-53.48%
Non-operating income and expenses	48,211	47,028	1,183	2.52%
Profit before income tax	289,164	565,015	(275,851)	-48.82%
Income tax	63,905	142,469	(78,564)	-55.14%
Net profit	225,259	422,546	(197,287)	-46.69%
Earnings per share	3.41	6.40	(2.99)	-46.72%

Note: The figures in this table are based on the 2025 year consolidated financial statements reviewed by accountants.

(II)Execution of 2025 financial forecast: Not applicable.

(III)Profitability analysis:

Item	2025	2024
Return on assets (%)	4.82%	8.76%
Return on equity (%)	9.58%	18.67%
Ratio of income before tax to paid-in capital (%)	43.81%	85.61%
Net profit margin (%)	6.38%	8.27%
Earnings per share (NT$)	3.41	6.40

Note: The figures in this table are based on the 2025 year consolidated financial statements reviewed by accountants.

(IV)Status of R&D:

1. Smart Technology and Digital Applications

   BIM is implemented throughout design collaboration, manufacturing, and operation and maintenance processes, serving as a core engine for sustainable operations and quality improvement. We have introduced 3D modeling, virtual reality (VR), augmented reality (AR), and AI-assisted technologies to enhance communication efficiency with customers and improve design accuracy and operational efficiency.

2. Build an interior decoration industry informatization management system:

   Develop a project management app and cloud management platform that meet the needs of the interior design industry, and integrate the ERP system and AI applications to improve overall operational and management efficiency.

3. Promote prefabricated (modular) construction model:

   In response to the labor shortage, the Company promoted the digital integration process of “design-manufacturing-construction” and appropriately introduced smart machine tools and equipment to improve material utilization, construction accuracy, and operational safety.

4. Implement sustainable and green design:

   Actively adopt low-carbon construction methods, circular materials, and energy-saving technologies to develop green buildings and smart space design solutions that meet international standards such as LEED and WELL.

III. Overview of the 2026 business plan

(I)Overview of the industry:

1. Leisure, travel, and wellness spaces:

   A. Hospitality:

(a) Cross-border business travel rebounded, and demand for experiential tourism rose. High-end luxury and design-oriented accommodation developed concurrently.

(b) The deepening of ESG sustainability principles, the construction of smart facilities, and the optimization of space requirements continued to expand, becoming drivers of industry growth.

B. Smart eldercare:

(a) Age-friendly design driven by the orange economy to integrate functions, safety and smart features.

(b) Additional value-added services of smart system integration and customized construction.

(c) It is necessary to incorporate ESG thinking into the entire process to address the industry's focus on a healthy environment and operational resilience.

2. Commercial and Office Spaces:

A. The commercial office market is entering a period of structural transformation, and the interior renovation market is steadily growing.

B. ESG sustainability indicators, green building certification, and TOD (transit-oriented development) have become core values.

C. Smart net-zero carbon buildings will become the main focus of future designs, considering building performance, environmental symbiosis, and long-term investment value.

3. Commercial office space:

A. Regional development is now being promoted in the industrial and living circles of the six metropolitan regions under the "Balanced Taiwan" concept. More regional department store and business facilities will be developed in the future.

B. Brand experience and immersive interaction are central once again. Physical retail stores remain key competitive territory for businesses.

C. Strengthen the brand's narrative of "long-term value," "companionship," and "a sense of life" to drive demand for high-quality decoration and brand display engineering.

(II)Operational strategies in 2026:

1. Service strategy: Deepen one-stop consulting service for the entire processIntegrate "design x engineering x project management" to provide comprehensive one-stop services, effectively shortening project timelines

and enhancing quality and stability, and boosting customer stickiness and market competitiveness.

2. Strategic cross-industry alliance layout Establish a cooperation mechanism with professional teams in electromechanical engineering, sustainable consulting, and smart technology to expand technical depth and service breadth, and enhance the overall solution capability for mixed-use development projects.
3. Technological innovation: Advancing digitization and technology application. We introduced digital design and a BIM integration system, cloud-based project collaboration, and AI to assist operations and share information on optimized engineering processes.
4. Sustainable development: Implement ESG strategy and build green core competitiveness. Promote low-carbon building materials, modular construction, and sustainable building technology to help customers achieve green building and environmental protection standards, and gradually establish sustainable competitive advantages.
5. Cultivate talent and strengthen the cross-domain talent pool and organizational innovation. Continue to promote the cross-departmental collaboration system to build a flexible and resilient organizational structure. Through systematic training of the key talent pipeline and succession planning, enhance adaptability and sustain long-term growth momentum.

(III)Forecasted sales, forecast basis, and key production & marketing policies

Looking forward to 2026, the overall market environment is cautiously optimistic. The peak delivery period for urban renewal and public infrastructure projects in Taiwan is expected to arrive, and international brand hotels will continue to settle in, driving steady growth in renovation demand. The Company will continue to develop its core competencies, integrate resources on both sides of the strait, create value for customers, and seize business opportunities arising from the market recovery while maintaining controllable risks.

IV. Our future development strategy is influenced by the external competition environment, the regulatory environment, and the overall business environment.

The Company continues to view external pressure as an opportunity for transformation and upgrading, leveraging its alignment with international platforms, its long-term accumulated professional integration capabilities and project execution experience, and prudently expanding its market layout. We will steadily enhance our scale of operations and overall competitiveness to lay a solid foundation for mid- and long-term development.

The Company wishes you

Good health and all the best

【Attachment 2】

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Audit Committee's Review Report for 2025

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and proposal for earnings distribution. The Financial Statements have been audited and certified by certified public accountants Ms. I-Chen Lu and Mr. Ming-Chung Hsieh of Deloitte & Touche, who have issued an audit report accordingly. The aforementioned Business Report, Financial Statements, and proposal for earnings distribution have been reviewed by the Audit Committee and found to be in order. Pursuant to the relevant provisions of the Securities and Exchange Act and the Company Act, we hereby submit this report for approval.

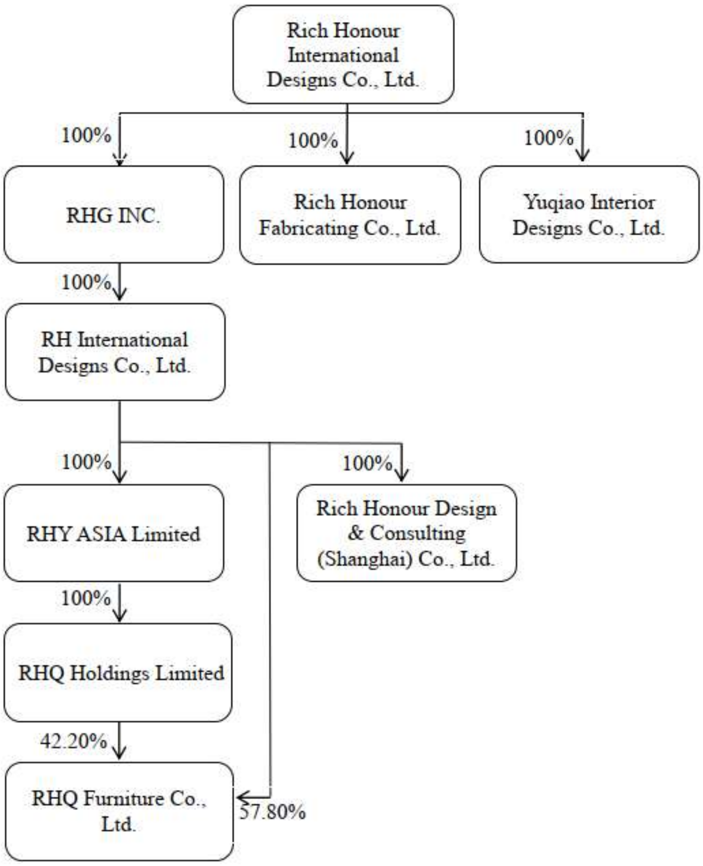
RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Chairman of the Audit Committee：Hui Ying Wu

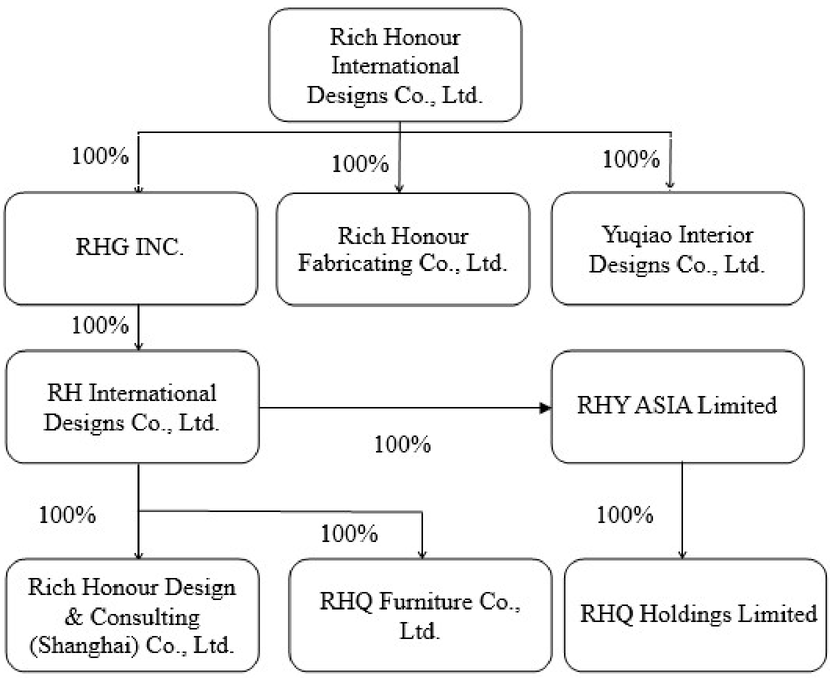
March 23, 2026

【Attachment 3】

Organization Chart of Affiliated Companies (Before)



Organization Chart of Affiliated Companies (After)



【Attachment 4】

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Rich Honour International Designs Co., Ltd.

Opinion

We have audited the accompanying parent company only financial statements of Rich Honour International Designs Co., Ltd. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), International Financial Reporting Interpretations Committee (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by 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, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. 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.

The key audit matters identified in the Company's parent company only financial statements for the year ended December 31, 2025 are stated as follows:

<u>Assessment of Completion Progress of Construction Contracts across Periods</u>

The Company is primarily engaged in interior decoration. The relevant revenue and costs are calculated and recognized based on the completion progress of contracts (the percentage of each contact's costs incurred as of the end of the reporting period in total contract costs). As the estimation of the expected total costs involved the management's significant judgments and the calculation of completion progress was considered significant for revenue recognition, the CPAs included the correctness of the calculation of revenue recognized for unfinished projects as a key audit matter for the parent company only financial statements for this year. Please refer to Note 4 (10), Note 5, and Note 18 to the financial statements for information on construction revenue.

Our primary audit procedures performed included the following:

1. Understanding the control mechanism for the Company's project revenue operating procedures, assessing the adequacy of the design and implementation of operating procedures related to the recognition of operating revenue, and randomly selecting projects to check if their total cost budgets were promptly set and duly approved.

2. Randomly selecting projects that were unfinished as of the end of the year to review their budget sheets, project change documents, and other relevant documents and recalculate their completion progress in order to assess the correctness of the amount of construction revenue recognized.

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 Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, 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 Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the audit committee) are responsible for overseeing the Company's financial reporting process.

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 these 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 maintain 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 Company's internal control.

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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the 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 disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the company 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 statements that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025 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.

The engagement partners on the audits resulting in this independent auditors' report are I-Chen Lu and Ming-Chung Hsieh.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 23, 2026

Notice to Readers

The accompanying parent company only financial statements are intended only to present the parent company only financial position, financial performance 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 applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying parent company only financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and parent company only financial statements shall prevail.

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	$ 1,308,969	34	$ 704,132	18
Current financial assets at amortized cost (Notes 8 and 26)	155,293	4	57,386	1
Current contract assets (Note 18)	558,203	14	1,083,719	27
Trade receivables (Notes 9, 18 and 25)	351,664	9	459,818	12
Other receivables	1,925	-	654	-
Other receivables from related parties (Note 25)	97,341	3	95,187	2
Prepayments	7,988	-	18,297	1
Other current assets	1,552	-	5,035	-
Total current assets	2,482,935	64	2,424,228	61
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income-non-current (Notes 7 and 24)	$ 49,775	2	$ 49,150	1
Investments accounted for using the equity method (Note 10)	1,286,181	33	1,473,282	37
Property, plant and equipment (Note 11)	23,912	-	17,334	-
Right-of-use assets (Note 12)	9,948	1	18,707	1
Other intangible assets (Note 13)	11,052	-	4,365	-
Deferred tax assets (Note 20)	3,579	-	6,501	-
Prepayments for business facilities	-	-	2,140	-
Refundable deposits	1,582	-	6,176	-
Other non-current assets	1,623	-	1,624	-
Total non-current assets	1,387,652	36	1,579,279	39
TOTAL	$ 3,870,587	100	$ 4,003,507	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Contract liabilities (Note 18)	$ 188,231	4	$ 151,158	4
Trade payables (Note 14)	858,514	23	910,787	23
Trade payables to related parties (Notes 14 and 25)	285,361	7	344,256	8
Other payables (Notes 15)	105,611	3	124,869	3
Other payables to related parties (Note 25)	22,390	1	-	-
Current tax liabilities (Note 20)	38,282	1	47,441	1
Lease liabilities – current (Note 12)	6,401	-	8,814	-
Other current liabilities	26,003	1	25,476	1
Total current liabilities	1,530,793	40	1,612,801	40
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Note 20)	673	-	-	-
Lease liabilities – non-current (Note 12)	3,705	-	10,048	1
Other non-current liabilities	6,831	-	6,239	-
Total non-current liabilities	11,209	-	16,287	1
Total liabilities	1,542,002	40	1,629,088	41
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 17)				
Share Capital				
Ordinary shares	660,000	17	660,000	16
Capital surplus	687,087	18	687,087	17
Retained earnings				
Legal reserve	193,921	6	193,921	5
Special reserve	76,487	2	108,028	3
Unappropriated earning	752,416	19	801,870	20
Total retained earnings	1,065,078	27	1,103,819	28
Other equity	(83,580)	(2)	(76,487)	(2)
Total equity	2,328,585	60	2,374,419	59
TOTAL	$ 3,870,587	100	$ 4,003,507	100

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

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
OPERATING REVENUE (Notes 18 and 25)				
Construction revenue	$ 2,732,918	96	$ 3,251,340	96
Service revenue	121,735	4	126,723	4
Total operating revenue	2,854,653	100	3,378,063	100
OPERATING COSTS (Notes 19 and 25)				
Construction costs	(2,127,126)	(74)	(2,578,441)	(77)
Service costs	(78,697)	(4)	(109,854)	(3)
Total operating costs	(2,205,823)	(77)	(2,688,295)	(80)
GROSS PROFIT	689,768	23	689,768	20
OPERATING EXPENSES (Notes 19 and 25)				
Selling and marketing expenses	(224,375)	(8)	(243,989)	(7)
General and administrative expenses	(128,991)	(5)	(147,192)	(5)
Expected credit gain (loss)	14,070	1	(8,928)	-
Total operating expenses	(339,296)	(12)	(400,109)	(12)
PROFIT FROM OPERATIONS	309,534	11	289,659	8
NON-OPERATING INCOME AND EXPENSES (Notes 19 and 25)				
Interest income	19,095	1	11,927	1
Other income	4,826	-	6,268	-
Other gains and losses	7,703	-	5,140	-
Finance costs	(317)	-	(372)	-
Share of other comprehensive gain of subsidiaries	(40,383)	(1)	172,976	5
Total non-operating income and expenses	(9,076)	-	195,939	6
PROFIT BEFORE INCOME TAX	300,458	11	485,598	14
INCOME TAX EXPENSE (Note 20)	(75,199)	(3)	(63,052)	(2)
NET PROFIT FOR THE YEAR	225,259	8	422,546	12

(Continued)

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	$ (7,718)	-	$ 32,891	1
Unrealized gain (loss) on investment in debt instruments at fair value through other comprehensive income	625	-	(1,350)	-
Other comprehensive income (loss) for the period, net of income tax	(7,093)	-	31,541	1
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 218,166	8	$ 454,087	13
EARNINGS PER SHARE (Note 21)				
From continuing operations				
Basic	$ 3.41		$ 6.40	
Diluted	$ 3.40		$ 6.37	

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

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Capital Stock - Common Stock			Retained Earnings			Other Equity			
	Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Remeasurement of Defined Benefit Plans	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total Equity
BALANCE, JANUARY 1, 2024	66,000	$ 660,000	$ 687,087	$ 165,876	$ 91,906	$ 654,491	$ (7,194)	$ (100,834)	$ - -	$ 2,151,332
Appropriation of 2023 earnings										
Legal reserve	-	-	-	28,045	-	(28,045)	-	-	-	-
Reversal of special reserve	-	-	-	-	16,122	(16,122)	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(231,000)	-	-	-	(231,000)
Net profit for the year ended December 31, 2024	-	-	-	-	-	422,546	-	-	-	422,546
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	-	32,891	(1,350)	31,541
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	422,546	-	32.891	(1,350)	454,087
BALANCE, DECEMBER 31, 2024	66,000	660,000	687,087	193,921	108,028	801,870	(7,194)	(67.943)	(1,350)	2,374,419
Appropriation of 2024 earnings										
Legal reserve	-	-	-	42,254	-	(42,254)	-	-	-	-
Special reserve	-	-	-	-	(31,541)	31,541	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(264,000)	-	-	-	(264,000)
Net profit for the year ended December 31, 2025	-	-	-	-	-	225,259	-	-	-	225,259
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	-	-	(7.718)	625	(7,093)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	225,259	-	(7,718)	625	218,166
BALANCE, DECEMBER 31, 2025	66,000	$ 660,000	$ 687,087	$ 236,175	$ 76,487	$ 752,416	$ (7,194)	$ (75,661)	$ (725)	$ 2,328,585

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

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 300,458	$ 485,598
Adjustments for:		
Depreciation expense	16,507	14,855
Amortization expense	7,882	6,045
Expected credit (gain reversed) loss recognized on trade receivables	(14,070)	8,928
Finance costs	317	372
Interest income	(19,095)	(11,927)
Share of loss (gain) of subsidiaries	40,383	(172,976)
Loss on disposal of property, plant and equipment	4	52
Gain on lease modifications	(37)	(1,100)
Net changes in operating assets and liabilities		
Contract assets	525,516	(262,325)
Notes receivable	-	67
Trade receivables	120,494	2,526
Trade receivables – related parties	1,730	(249)
Other receivables	(238)	521
Other receivables – related parties	-	45,004
Prepayments	10,309	22,294
Other current assets	3,483	2,727
Contract liabilities	37,073	(122,103)
Trade payables	(52,273)	(5,233)
Trade payables – related parties	(58,895)	97,004
Other payables	(19,258)	11,216
Other payables– related parties	22,390	-
Other current liabilities	527	(4,158)
Other non-current liabilities	592	6,025
Cash generated from operations	923,799	123,163
Interest received	15,908	14,728
Interest paid	(317)	(372)
Income tax paid	(80,763)	(35,763)
Net cash generated from operating activities	858,627	101,756
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition financial assets at fair value through other comprehensive income	-	(50,500)
Acquisition of financial assets at amortized cost	(214,820)	(137,441)
Proceeds from sale of financial assets at amortized cost	116,913	155,886
Payment for property, plant and equipment	(14,193)	(5,785)
Decrease in refundable deposits	4,594	1,100
Payments for intangible assets	(14,569)	(5,295)

(Continued)

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Increase in non-current assets	$ -	$ (541)
Decrease in non-current assets	1	-
Increase in prepayments for equipment	-	(2,140)
Decrease in prepayments for equipment	2,140	
Dividends received from subsidiaries	139,000	120,000
Net cash generated from investing activities	19,066	75,284
CASH FLOWS FROM FINANCING ACTIVITIES		
Decrease in guarantee deposits received	-	(43)
Repayment of the principal portion of lease liabilities	(8,856)	(8,345)
Cash dividends	(264,000)	(231,000)
Net cash used in financing activities	(272,856)	(239,388)
NET INCREASE IN CASH	604,837	(62,348)
CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR	704,132	766,480
CASH AND CASH EQUIVALENTS, END OF THE YEAR	$1,308,969	$ 704,132

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

【Attachment 5】

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Rich Honour International Designs Co., Ltd.

Opinion

We have audited the accompanying consolidated financial statements of Rich Honour International Designs Co., Ltd. (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by 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 Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. 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.

The key audit matters identified in the Group's consolidated financial statements for the year ended December 31, 2025 are stated as follows:

<u>Assessment of Completion Progress of Construction Contracts across Periods</u>

The Group is primarily engaged in interior decoration. The relevant revenue and costs are calculated and recognized based on the completion progress of contracts (the percentage of each contact's costs incurred as of the end of the reporting period in total contract costs). As the estimation of the expected total costs involved the management's significant judgments and the calculation of completion progress was considered significant for revenue recognition, the CPAs included the correctness of the calculation of revenue recognized for unfinished projects as a key audit matter for the consolidated financial statements for this year. Please refer to Note 4 (11), Note 5, and Note 21 to the financial statements for information on construction revenue.

Our primary audit procedures performed included the following:

1. Understanding the control mechanism for the Group's project revenue operating procedures, assessing the adequacy of the design and implementation of operating procedures related to the recognition of operating revenue, and randomly selecting projects to check if their total cost budgets were promptly set and duly approved.

2. Randomly selecting projects that were unfinished as of the end of the year to review their budget sheets, project change documents, and other relevant documents and recalculate their completion progress in order to assess the correctness of the amount of construction revenue recognized.

Other Matter

We have also audited the parent company only financial statements of Rich Honour International Designs Co., Ltd. as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the 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 Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain 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 Group's internal control.

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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 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.

The engagement partners on the audits resulting in this independent auditors' report are I-Chen Lu and Ming-Chung Hsieh.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 23, 2026

<u>*Notice to Readers*</u>

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance 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 applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025		2024	
ASSETS	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS				
Cash and cash equivalents (Note 6)	$ 1,835,448	41	$ 1,406,448	28
Current financial assets at amortized cost (Notes 8 and 29)	273,987	6	217,782	4
Current contract assets (Note 21)	672,989	15	1,333,853	27
Trade receivables (Notes 9 and 21)	457,083	10	695,356	14
Other receivables	7,494	-	7,154	-
Current tax assets (Note 23)	11.241	-	20,697	-
Inventories (Note 10)	32,219	1	36,019	1
Prepayments	198,360	5	174,269	4
Other current assets	15,218	1	28,185	1
Total current assets	3,504,039	79	3,919,763	79
NON-CURRENT ASSETS				
Financial assets at fair value through other comprehensive income-non-current (Notes 7 and 27)	$ 49,775	1	$ 49,150	1
Non-current financial assets at amortized cost (Notes 12 and 29)	-	-	44,780	1
Property, plant and equipment (Note 12 and 29)	801,778	18	849,896	17
Right-of-use assets (Notes 13 and 29)	27,636	1	36,834	1
Investment assets (Note 14)	25,318	-	-	-
Other intangible assets (Note 15)	13,355	-	5,451	-
Deferred tax assets (Note 23)	31,547	1	25,860	1
Prepayments for business facilities	-	-	2,140	-
Refundable deposits	2,163	-	7,687	-
Other non-current assets	4,836	-	4,588	-
Total non-current assets	956,408	21	1,026,386	21
TOTAL	$ 4,460,447	100	$ 4,946,149	100
LIABILITIES AND EQUITY				
CURRENT LIABILITIES				
Short-term borrowings (Notes 16, 25,27 and 29)	$ 39,000	1	$ 76,500	2
Contract liabilities (Note 21)	328,031	8	349,100	7
Trade payables (Note 17)	1,206,639	27	1,503,224	30
Other payables (Note 18)	225,500	5	251,232	5
Current tax liabilities (Note 23)	51,835	1	53,015	1
Lease liabilities - current (Notes 13 and 25)	6,401	-	8,814	-
Other current liabilities	59,547	1	56,546	1
Total current liabilities	1,916,953	43	2,298,431	46
NON-CURRENT LIABILITIES				
Deferred tax liabilities (Note 23)	204,359	5	256,999	5
Lease liabilities - non-current (Notes 13 and 25)	3,705	-	10,048	1
Other non-current liabilities	6,845	-	6,252	-
Total non-current liabilities	214,909	5	273,299	6
Total liabilities	2,131,862	48	2,571,730	52
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 20)				
Share Capital				
Ordinary shares	660,000	15	660,000	13
Capital surplus	687,087	15	687,087	14
Retained earnings				
Legal reserve	236,175	5	193,921	4
Special reserve	76,487	2	108,028	2
Unappropriated earning	752,416	17	801,870	16
Total retained earnings	1,065,078	24	1,103,819	22
Other equity	(83,580)	(2)	(76,487)	(1)
Total equity	2,328,585	52	2,374,419	48
TOTAL	$ 4,460,447	100	$ 4,946,149	100

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

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
OPERATING REVENUE (Notes 21, 28 and 34)				
Construction revenue	$ 3,409,208	97	$ 4,977,950	97
Service revenue	121,735	3	129,988	3
Total operating revenue	3,530,943	100	5,107,938	100
OPERATING COSTS (Notes 10 and 22)				
Construction costs	(2,607,082)	(74)	(3,785,906)	(74)
Service costs	(82,484)	(2)	(116,994)	(2)
Total operating costs	(2,689,566)	(76)	(3,902,900)	(76)
GROSS PROFIT	841,377	24	1,205,038	24
OPERATING EXPENSES (Notes 22 and 28)				
Selling and marketing expenses	(382,353)	(11)	(417,122)	(8)
General and administrative expenses	(226,112)	(6)	(247,352)	(5)
Research and development expenses	-	-	(13,048)	(1)
Expected credit gain (loss)	8,041	-	(9,529)	-
Total operating expenses	(600,424)	(17)	(687,051)	(14)
PROFIT FROM OPERATIONS	240,953	7	517,987	10
NON-OPERATING INCOME AND EXPENSES (Note 22)				
Interest income	26,315	1	21,772	-
Other income	15,209	-	22,541	1
Other gains and losses	8,409	-	4,653	-
Finance costs	(1,722)	-	(1,938)	-
Total non-operating income and expenses	48,211	1	47,028	1
PROFIT BEFORE INCOME TAX	289,164	8	565,015	11
INCOME TAX EXPENSE (Note 23)	(63,905)	(2)	(142,469)	(3)
NET PROFIT FOR THE YEAR	225,259	6	422,546	8

(Continued)

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	**%**	**Amount**	**%**
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of the financial statements of foreign operations	$ (9,648)	-	$ 41,114	1
Unrealized gain (loss) on investment in debt instruments at fair value through other comprehensive income	625	-	(1,350)	-
Income tax related to items that may be reclassified subsequently to profit or loss (Note 23)	1,930	-	(8,223)	-
	(7,093)	-	31,541	1
Other comprehensive (loss) income for the year, net of income tax	(7,093)	-	31,541	1
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	$ 218,166	6	$ 454,087	9
NET PROFIT ATTRIBUTABLE TO:				
Owners of the Company	$ 225,259	6	$ 422,546	8
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Owners of the Company	$ 218,166	6	$ 454,087	9
EARNINGS PER SHARE (Note 24)				
From continuing operations				
Basic	$ 3.41		$ 6.40	
Diluted	$ 3.40		$ 6.37	

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

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Capital Stock - Common Stock			Retained Earnings			Others			
	Shares (In Thousands)	Amount	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Remeasurement of Defined Benefit Plans	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Total Equity
BALANCE, JANUARY 1, 2024	66,000	$ 660,000	$ 687,087	$ 165,876	$ 91,906	$ 654,491	$ (7,194)	$ (100,834)	$ -	$ 2,151,332
Appropriation of 2023 earnings										
Legal reserve	-	-	-	28,045	-	(34,527)	-	-	-	-
Reversal of special reserve	-	-	-	-	16,122	16,122	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(231,000)	-	-	-	(231,000)
Net profit for the year ended December 31, 2024	-	-	-	-	-	422,546	-	-	-	422,546
Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	-	-	-	32,891	(1,350)	31,541
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	-	422,546	-	32,891	(1,350)	454,087
BALANCE, DECEMBER 31, 2024	66,000	660,000	687,087	193,921	108,028	801,870	(7,194)	(67,943)	(1,350)	2,374,419
Appropriation of 2024 earnings										
Legal reserve	-	-	-	42,254	-	(42,254)	-	-	-	-
Special reserve	-	-	-	-	(31,541)	31,541)	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	-	(264,000)	-	-	-	(264,000)
Net profit for the year ended December 31, 2025	-	-	-	-	-	225,259	-	-	-	225,259
Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	-	-	-	(7,718)	625	(7,093)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	225,259	-	(7,718)	625	218,166
BALANCE, DECEMBER 31, 2025	66,000	$ 660,000	$ 687,087	$ 236,175	$ 76,487	$ 752,416	$ (7,194)	$ (75,661)	$ (725)	$ 2,328,585

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

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 289,164	$ 565,015
Adjustments for:		
Depreciation expense	48,387	48,635
Amortization expense	9,887	8,040
Expected credit (gain reversed) loss recognized on trade receivables	(8,041)	9,529
Finance costs	1,722	1,938
Interest income	(26,315)	(21,772)
Loss on disposal of property, plant and equipment, net	167	208
Loss on inventories valuation and obsolescence	661	34
Gain on lease modifications	(37)	(1,100)
Net changes in operating assets and liabilities		
Contract assets	660,864	(222,148)
Notes receivable	-	67
Trade receivables	246,002	75,033
Other receivables	1,794	(361)
Inventories	3,085	(416)
Prepayments	(24,091)	(71,367)
Other current assets	12,967	1,157
Contract liabilities	(21,069)	(58,145)
Trade payables	(296,585)	(16,116)
Other payables	(25,700)	25,855
Other current liabilities	3,001	9,274
Other non-current liabilities	593	6,025
Cash generated from operations	876,456	359,385
Interest received	24,181	21,311
Interest paid	(1,754)	(1,935)
Income tax paid	(111,431)	(122,286)
Net cash generated from operating activities	787,452	256,475
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition financial assets at fair value through other comprehensive income	-	(50,500)
Acquisition of financial assets at amortized cost	(505,051)	(2,136,041)
Proceeds from sale of financial assets at amortized cost	491,293	2,324,563
Payment for property, plant and equipment	(16,266)	(11,971)
Proceeds from disposal of property, plant and equipment	31	-
Decrease in refundable deposits	5,524	2,467
Payments for intangible assets	(17,780)	(6,834)

(Continued)

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Decrease in other non-current assets	$ (248)	$ (511)
Increase in prepayments for equipment	2,140	(2,140)
Net cash (used in)/generated from investing activities	(40,357)	119,033
CASH FLOWS FROM FINANCING ACTIVITIES		
Decrease in short-term loans	(37,500)	(13,000)
Decrease in guarantee deposits received	-	(43)
Repayment of the principal portion of lease liabilities	(8,856)	(8,345)
Cash dividends	(264,000)	(231,000)
Net cash used in financing activities	(310,356)	(252,388)
EFFECTS OF EXCHANGE RATE CHANGES ON CASH	7,739	19,214
NET INCREASE IN CASH	429,000	142,334
CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR	1,406,448	1,264,114
CASH AND CASH EQUIVALENTS, END OF THE YEAR	$1,835,448	$1,406,448

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

【Attachment 6】

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

PROFIT DISTRIBUTION TABLE
(For the Year 2025)

Unit: NT$

Items	Amount
Undistributed surplus earnings in the beginning of the year	527,156,548
Add：Net profit after tax in 2025	225,259,315
Less：Provisioned as legal reserve（10%）	(22,525,932)
Less：Provision of special surplus reserve	(7,093,559)
Retained earnings available for distribution	722,796,372
Distributable items	
Dividends to common shares holders @3.5×66,000,000	(231,000,000)
Unappropriated retained earnings	491,796,372

【Attachment 7】

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Comparison table of Amendments to the Procedures for Lending Funds to Others

Revised clause	Clause in force	Explanation
Article 6.1: Restrictions on Recipients of Loans: In accordance with Article 15 of the Company Act [T-6-20<u>2112</u>-002], the Company's funds shall not be lent to any shareholder or any other party, except under the following circumstances:	Article 6.1: Restrictions on Recipients of Loans: In accordance with Article 15 of the Company Act [T-6-201707-002], the Company shall not lend its funds to any shareholder or any other party, except under the following circumstances:	Revised in accordance with the current applicable regulations.
Article 6.4.4: (Deleted)	Article 6.4.4: For loans of funds among group companies, the total amount and the limit for each individual counterparty shall be calculated based on the Company's net worth.	In accordance with the letter issued by the Taiwan Stock Exchange, Tai-Zheng-Shang-I No. 1141802607 dated June 18, 2025, regarding improvement items identified in the substantive review of the annual financial statements, the Company handled the matter pursuant to Article 3, Paragraph 1, Subparagraph 2 of the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.
Article 6.4.<u>4</u>: For loans of funds between overseas companies in which the Company directly or indirectly holds 100% of the voting shares, or loans of funds from such overseas companies to the Company, the aggregate amount of loans shall not exceed <u>100%</u> of <u>the lending company</u>'s net worth as shown in its most recent financial statements audited or reviewed by a CPA, and the limit for any individual counterparty shall likewise not exceed <u>100%</u> of such net worth.	Article 6.4.5: For loans of funds between overseas companies in which the Company directly or indirectly holds 100% of the voting shares, or loans of funds from such overseas companies to the Company, the aggregate amount of loans shall not exceed 60% of the Company's net worth as shown in its most recent financial statements audited or reviewed by a CPA, and the limit for any individual counterparty shall not exceed 40% of such net worth.	In accordance with the letter issued by the Taiwan Stock Exchange, Tai-Zheng-Shang-I No. 1141802607 dated June 18, 2025, regarding improvement items identified in the substantive review of the annual financial statements, and in compliance with Article 3, Paragraph 1, Subparagraph 2 of the Regulations Governing

Revised clause	Clause in force	Explanation
		Loaning of Funds and Making of Endorsements/Guarantees by Public Companies, the relevant provisions have been amended accordingly, and the corresponding article numbers have been adjusted.
Article 6.16.1: Where a subsidiary of the Company intends to lend funds to others, the Company shall require such subsidiary to establish its own Procedures for Lending Funds to Others in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" [T-6-201903-003], and shall ensure that such subsidiary conducts its operations in accordance with its established procedures.	Article 6.16.1: Where a subsidiary of the Company intends to lend funds to others, the Company shall require such subsidiary to establish its own Procedures for Lending Funds to Others in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" [T-6-201707-003], and shall ensure that such subsidiary conducts its operations in accordance with its established procedures.	Revised in accordance with the current applicable regulations.
Article 6.19: If, due to changes in circumstances, the borrower no longer meets the requirements of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" [T-6-201903-003], or if the outstanding balance exceeds the prescribed limit, the Company shall establish a corrective action plan, submit the plan to each Audit Committee member, and complete the corrective actions in accordance with the scheduled timeline.	Article 6.19: If, due to changes in circumstances, the borrower no longer meets the requirements of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" [T-6-201707-003], or if the outstanding balance exceeds the prescribed limit, the Company shall establish a corrective action plan, submit the plan to each Audit Committee member, and complete the corrective actions in accordance with the scheduled timeline.	Revised in accordance with the current applicable regulations.
Article 7.1.1: Company Act [T-6-202112-002]. Article 7.1.2: Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies [T-6-201903-003].	Article 7.1.1: Company Act [T-6-201707-002]. Article 7.1.2: Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies [T-6-201707-003].	Revised in accordance with the current applicable regulations.
Article 8: Supplementary Provisions: These Procedures shall be approved by	Article 8: Supplementary Provisions: These Procedures shall become effective	Amended in accordance with Article 8, Paragraph 1 of the "Regulations

Revised clause	Clause in force	Explanation
more than one-half of all members of the Audit Committee, adopted by resolution of the Board of Directors, and submitted to the shareholders' meeting for approval. The same shall apply to any amendments thereto. Matters not provided for herein shall be handled in accordance with relevant laws and regulations.	upon approval by the Board of Directors. Any amendment or repeal thereof shall also become effective upon approval by resolution of the Board of Directors.	Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies."

【Attachment 8】

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Comparison Table of Amendments to the Procedures for Acquisition or Disposal of Assets

Revised clause	Clause in force	Explanation
Article 1: Purpose and Legal Basis: These Procedures are established to protect the rights and interests of shareholders, safeguard the interests of investors, and ensure information transparency, in accordance with Article 36-1 of the Securities and Exchange Act [T-6-202408-029] and the relevant provisions of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" [T-6-202507-009].	Article 1: Purpose and Legal Basis: These Procedures are established to protect shareholders' rights and interests, safeguard investors' interests, and ensure information transparency, in accordance with Article 36-1 of the Securities and Exchange Act [T-6-201707-029] and the relevant provisions of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" [T-6-201707-009].	Revised in accordance with the current applicable regulations.
Article 3.1: Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfers pursuant to law: refers to assets acquired or disposed of through mergers, demergers, or acquisitions conducted in accordance with the "Business Mergers and Acquisitions Act" [T-6-202206-030], the "Financial Holding Company Act" [T-6-201901-031], the "Financial Institutions Merger Act" [T-6-201707-032], or other applicable laws; or through the issuance of new shares to acquire shares of another company pursuant to Article 156-3 of the "Company Act" [T-6-202112-002] (hereinafter referred to as "share transfer"). Article 3.2: Related Party: refers to parties defined and recognized in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" [T-6-202503-005]. Article 3.3: Subsidiary: refers to an entity defined and recognized in accordance with the "Regulations	Article 3.1: Assets acquired or disposed of through statutory mergers, demergers, acquisitions, or share transfers: refers to assets acquired or disposed of through mergers, demergers, or acquisitions conducted in accordance with the "Business Mergers and Acquisitions Act" [T-6-201707-030], the "Financial Holding Company Act" [T-6-201707-031], the "Financial Institutions Merger Act" [T-6-201707-032], or other applicable laws; or through the issuance of new shares to acquire shares of another company pursuant to Article 156-3 of the "Company Act" [T-6-201707-002] (hereinafter referred to as "share transfer"). Article 3.2: Related Party: refers to parties defined and identified in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" [T-6-201707-005]. Article 3.3: Subsidiary: refers to an entity defined and identified in accordance with the "Regulations Governing the	Revised in accordance with the current applicable regulations.

Revised clause	Clause in force	Explanation
Governing the Preparation of Financial Reports by Securities Issuers" [T-6-202503-005]. Article 3.6: Investment in Mainland China: refers to investments in Mainland China conducted in accordance with the "Regulations Governing Permission for Investment or Technical Cooperation in Mainland China" issued by the Investment Commission, Ministry of Economic Affairs [T-6-202408-033]. Article 3.8: The threshold of 10% of total assets for evaluating related party transactions under these Procedures shall be calculated based on the "total assets" amount as stated in the most recent parent-company-only or individual financial statements prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" [T-6-202503-005].	Preparation of Financial Reports by Securities Issuers" [T-6-201707-005]. Article 3.6: Investment in Mainland China: refers to investments in Mainland China conducted in accordance with the "Regulations Governing Permission for Investment or Technical Cooperation in Mainland China" issued by the Investment Commission, Ministry of Economic Affairs [T-6-201707-033]. Article 3.8: The threshold of 10% of "total assets" for evaluating related party transactions under these Procedures shall be calculated based on the amount of "total assets" as stated in the most recent parent-company-only or individual financial statements prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" [T-6-201707-005].	
Article 4.1: Has not been convicted of violating the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" [T-6-202507-009], the "Company Act" [T-6-202112-002], the "Banking Act" [T-6-202306-052], the "Insurance Act" [T-6-202506-053], the "Financial Holding Company Act" [T-6-201901-031], or the "Business Entity Accounting Act" [T-6-202406-054], or of committing fraud, breach of trust, embezzlement, forgery of documents, or other business-related offenses, where such conviction resulted in a final and conclusive sentence of imprisonment for one year or more; provided, however, that this restriction shall not apply if three years have elapsed since completion of the sentence, expiration of probation, or pardon.	Article 4.1 Has not been convicted of violating the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" [T-6-201707-009], the "Company Act" [T-6-201707-002], the "Banking Act" [T-6-201707-052], the "Insurance Act" [T-6-201707-053], the "Financial Holding Company Act" [T-6-201707-031], or the "Business Entity Accounting Act" [T-6-201707-054], or of committing fraud, breach of trust, embezzlement, forgery of documents, or other business-related offenses, where such conviction resulted in a final and conclusive sentence of imprisonment for one year or more; provided, however, that this restriction shall not apply if three years have elapsed since completion of the sentence, expiration of probation, or pardon.	Revised in accordance with the current applicable regulations.

Revised clause	Clause in force	Explanation
Article 7.1: The total amount of real estate and right-of-use assets not held for business use shall not exceed 60% of the net worth as stated in the most <u>recent financial statements</u>; <u>provided, however, that this restriction shall not apply if approved by a resolution of the shareholders' meeting.</u>	Article 7.1: The total amount of real estate and right-of-use assets not held for business use shall not exceed 60% of net worth.	Revised in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.
Article 9.1: Evaluation and Operating Procedures: The acquisition or disposal of real property and equipment by the Company shall be conducted in accordance with the Company's internal control procedures, including "Fixed Assets Acquisition and Custody Procedures" [T-AA-2-003] and "Fixed Assets Disposal Procedures" [T-AA-2-007]. ~~The total amount of real estate not held for business use shall not exceed 20% of net worth.~~	Article 9.1: Evaluation and Operating Procedures: The Company's acquisition or disposal of real property and equipment shall be conducted in accordance with the Company's internal control system, including the "Fixed Assets Acquisition and Custody Procedures" [T-AA-2-003] and the "Fixed Assets Disposal Procedures" [T-AA-2-007]. The total amount of real estate not held for business use shall not exceed 20% of net worth.	Revised in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.
Article 11: ~~Where the transaction amount for the acquisition or disposal of securities, real estate and equipment, intangible assets or right-of-use assets thereof, or membership certificates under~~ Articles 8, 9, and 10 ~~reaches 20% of the Company's paid-in capital or NT$300 million or more, a valuation report issued by a professional appraiser shall be obtained.~~ The calculation of such transaction amount shall be made in accordance with Article 16.1.8. The term "within one year" shall be calculated retroactively from the date of the current transaction, and any portion for which a valuation report issued by a professional appraiser or a CPA's opinion has already been obtained in accordance with these Procedures shall be excluded from such calculation.	Article 11: Where the transaction amount for the acquisition or disposal of securities, real estate and equipment, intangible assets or right-of-use assets thereof, or membership certificates under Articles 8, 9, and 10 reaches 20% of the Company's paid-in capital or NT$300 million or more, a valuation report issued by a professional appraiser shall be obtained. The calculation of such transaction amount shall be made in accordance with Article 16.1.8. The term "within one year" shall be calculated retroactively from the date of the current transaction, and any portion for which a valuation report issued by a professional appraiser or a CPA's opinion has already been obtained in accordance with these Procedures shall be excluded from such calculation.	Revised in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.
Article 14.2.4: Contents to Be Included in the Agreement: In addition to the requirements under Article 317-1 of the "Company Act"	Article 14.2.4: Contents to Be Included in the Agreement: In addition to the requirements under Article 317-1 of the "Company Act"	Revised in accordance with the current applicable regulations.

Revised clause	Clause in force	Explanation
[T-6-202112-002] and Article 22 of the "Business Mergers and Acquisitions Act" [T-6-202206-030], any agreement in which the Company participates in a merger, demerger, acquisition, or share transfer shall also include the following:	[T-6-201707-002] and Article 22 of the "Business Mergers and Acquisitions Act" [T-6-201707-030], any agreement in which the Company participates in a merger, demerger, acquisition, or share transfer shall also include the following:	
Article 15.3.5: When the Company acquires real property or right-of-use assets thereof from related parties…: A. The Company shall set aside the difference between the transaction price and the appraised cost of the real property or right-of-use assets thereof as a special reserve in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act ([T-6-202408-029]), and shall not distribute such amount or use it for capital increase or the issuance of new shares. If an investor that accounts for its investment in the Company under the equity method is a public company, such investor shall also set aside a special reserve in proportion to its shareholding in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act ([T-6-202408-029]). B. The independent director members of the Audit Committee shall act in accordance with Article 218 of the Company Act ([T-6-202112-002]).	Article 15.3.5: When the Company acquires real property or right-of-use assets thereof from related parties…: A. The Company shall set aside the difference between the transaction price and the appraised cost of the real property or right-of-use assets thereof as a special reserve in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act ([T-6-201707-029]), and shall not distribute such amount or use it for capital increase or the issuance of new shares. If an investor whose investment in the Company is accounted for under the equity method is a public company, such investor shall also set aside a special reserve in proportion to its shareholding in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act ([T-6-201707-029]). B. The independent directors serving as members of the Audit Committee shall act in accordance with Article 218 of the Company Act ([T-6-201707-002]).	Revised in accordance with the current applicable regulations.
Article 17.1: Subsidiaries shall also establish their own "Regulations for the Acquisition and Disposal of Assets" in accordance with the relevant provisions of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" [T-6-202507-009]. Article 17.2: Where a subsidiary is not a domestic public company and its acquisition or disposal of assets reaches the public announcement and reporting	Article 17.1: Subsidiaries shall also establish their own "Regulations for the Acquisition and Disposal of Assets" in accordance with the relevant provisions of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" [T-6-201707-009]. Article 17.2: Where a subsidiary is not a domestic public company and its acquisition or disposal of assets reaches the public announcement and reporting	Revised in accordance with the current applicable regulations.

Revised clause	Clause in force	Explanation
thresholds set forth in Chapter III of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" [T-6-202507-009], the parent company shall make the required public announcement and filing on behalf of such subsidiary.	thresholds set forth in Chapter III of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" [T-6-201707-009], the parent company shall make the required public announcement and filing on behalf of such subsidiary.	
Article 20.1: Company Act [T-6-202112-002]. Article 20.2: Regulations Governing the Preparation of Financial Reports by Securities Issuers [T-6-202503-005]. Article 20.3: Regulations Governing the Acquisition and Disposal of Assets by Public Companies [T-6-202507-009]. ~~Article 20.1.4:~~ ~~Statements of Auditing Standards [T-6-201707-013].~~ Article 20.4: Securities and Exchange Act [T-6-202408-029]. Article 20.5: Business Mergers and Acquisitions Act [T-6-202206-030]. Article 20.6: Financial Holding Company Act [T-6-201901-031]. Article 20.7: Financial Institutions Merger Act [T-6-201707-032]. Article 20.8: Regulations Governing Permission for Investment or Technical Cooperation in Mainland China [T-6-202408-033]. Article 20.9: Banking Act [T-6-202306-052]. Article 20.10 Insurance Act [T-6-202506-053]. Article 20.11: Business Entity Accounting Act [T-6-202406-054].	Article 20.1: Company Act [T-6-201707-002]. Article 20.2: Regulations Governing the Preparation of Financial Reports by Securities Issuers [T-6-201707-005]. Article 20.3: Regulations Governing the Acquisition and Disposal of Assets by Public Companies [T-6-201707-009]. Article 20.4: Statements of Auditing Standards [T-6-201707-013]. Article 20.5: Securities and Exchange Act [T-6-201707-029]. Article 20.6: Business Mergers and Acquisitions Act [T-6-201707-030]. Article 20.7: Financial Holding Company Act [T-6-201707-031]. Article 20.8: Financial Institutions Merger Act [T-6-201707-032]. Article 20.9: Regulations Governing Permission for Investment or Technical Cooperation in Mainland China [T-6-201707-033]. Article 20.10: Banking Act [T-6-201707-052]. Article 20.11 Insurance Act [T-6-201707-053]. Article 20.12: Business Entity Accounting Act [T-6-201707-054].	Revised in accordance with the current applicable regulations.

IV.Appendices

【Appendices 1】

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Regulations of Procedures of Shareholders' Meetings

Article1. In order to establish a good governance system of the shareholders' meeting of the Company, improve the supervisory function and enhance the management functions, these Regulations are formulated in accordance with Article 5 of the "[T-6-201707-008] Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies".

Article2. Matters related to the rules of procedure of the shareholders' meeting of the Company shall comply with the provisions of these Regulations, unless otherwise stipulated by laws and regulations or the Articles of Incorporation.

Article3. (Notice of Convening of Shareholders' Meeting)

3.1.Unless otherwise stipulated in the Articles of Incorporation of the Company or laws and regulations, the shareholders' meeting of the Company shall be convened by the board of directors.

The company shall hold a videoconference of the shareholders' meeting, unless otherwise stipulated in the stock affairs handling guidelines of companies offering shares to the public, which shall be specified in the Articles of Incorporation and shall be resolved by the board of directors. Resolutions approved by more than half of the directors.

3.2.Changes to the method of convening the shareholders' meeting of the Company shall be subject to a resolution of the board of directors, and shall be made no later than the delivery of notice of convening of the shareholders' meeting.

3.3.The Company shall, 30 days prior to the general shareholders' meeting or 15 days prior to the extempore shareholders' meeting, upload the notice of convening of the shareholders' meeting, the power of attorney, the proposals for recognition, discussion, election or dismissal of directors, etc. in electronic formats to the official site of MOPs. 21 days prior to the general shareholders' meeting or 15 days prior to the extempore shareholders' meeting, the Company shall upload the shareholders' meeting handbook and the related supplementary materials in electronic format to the official site of MOPs. However, if the Company's paid-in capital at the end of the most recent fiscal year reaches NT$10 billion or above, or the Company held the general shareholders' meeting in the most recent fiscal year in which and the total shareholding of foreign and mainland China investors recorded in the shareholders register reaches more than 30%, the above information shall be uploaded in electronic files electronic formats to the official site of MOPs 30 days prior to the general shareholders' meeting. 15 days prior to the shareholders' meeting, the Company shall complete the current meeting handbook and supplementary materials for shareholders' reference at any time, and display this information at the premises of the Company and the professional stock agency appointed by the Company.

3.4.The meeting handbook and supplementary materials specified in the preceding Paragraph shall be provided to shareholders for reference by the Company on the day of the shareholders' meeting in the following ways:

3.4.1. Distributed on site where the physical shareholders' meeting is held.

3.4.2. When a hybrid shareholders' meeting is held, the handbook and material shall be distributed at the site of the shareholders' meeting and uploaded to the video conference platform in electronic formats.

3.4.3 When a video conference of shareholders' meeting is held, the handbook and material shall be uploaded to the video conference platform in electronic formats.

3.5. The notice shall specify the reason for the convening; if the notice is approved by the counterparties, it may be prepared in electronic formats.

3.6. Election or dismissal of directors, amendment of Articles of Incorporation, capital reduction, application for cessation of public offering, relief of directors' non-competition agreement, capital increase from surplus, capital increase from public reserves, company dissolution, merger, division or matters specified in Paragraph 1 of Article 185 of "[T-6-201707-002] Company Act", Articles 26-1 and 43-6 of "[T-6-201707-029] Securities and Exchange Act", and Articles 56-1 and 60-2 of "[T-6-201707-039] Regulations Governing the Offering and Issuance of Securities by Securities Issuers" shall be listed and explained in the reason for the convening, and shall not be proposed as an extempore motion.

3.7. If the reasons for convening the general shareholders' meeting have stated the general re-election of directors and the date of their inauguration, after the re-election by the shareholders' meeting is completed, the same meeting shall not reach any resolution to change the date of the directors' inauguration by Extempore Motions or any other means.

3.8. Shareholders holding one percent (1%) or more of the total number of issued shares may submit a proposal to the Company at the general shareholders' meeting, the number of such proposal shall not exceed one, and any other proposal exceeding the limitation of the number will not be included in the discussion procedure of the meeting. In addition, for the proposals submitted by the shareholders fall under one of the circumstances of Paragraph 4 of Article 172-1 of [T-6-201707-002] Company Act, the board of directors may not list them as the proposals to be discussed. Shareholders may submit proposals urging the Company to promote public interests or fulfill its social responsibilities, and the procedure shall be conducted based on the relevant provisions of Article 172-1 of "[T-6-201707-002] Company Act", the number of such proposals shall not exceed one, and any other proposal exceeding the limitation of the number will not be included in the discussion procedure of the meeting.

3.9. The Company shall announce the acceptance of shareholders' proposals, the methods of acceptance in writing or electronically, the place of acceptance and the acceptance period prior to the book closure date before the convening of the general shareholders' meeting, and such acceptance period shall not be less than ten days.

3.10. The content of any of the proposals proposed by shareholders shall not exceed 300 words. If the number exceeds 300 words, the proposal will not be included for discussion; the proposing shareholder shall attend the general shareholders' meeting in person or by proxy, and participate in the discussion of the proposal.

3.11. The Company shall notify the proposing shareholders of the handling results before the date of notice of convening the shareholders' meeting, and list the proposals in compliance with the provisions of this Article in the notice. For shareholders' proposals that are not included for discussion, the board of directors shall explain the reasons for rejection at the shareholders' meeting.

Article4. (Proxy for Attending the Shareholders' Meeting and Authorization)

4.1.Any of the shareholders may, at each shareholders' meeting, issue a power of attorney stipulated by the Company specifying the scope of authorization to appoint a proxy to attend the shareholders' meeting.

4.2.Each shareholder may only issue one power of attorney to appoint only one proxy, which shall be delivered to the Company five days before the convening shareholders' meeting. In the event of any repetitive powers of attorney, the one that is served first shall prevail. However, such provision does not apply to those powers of attorney issued prior to the declaration of revocation.

4.3.After the power of attorney is delivered to the Company, shareholders who wish to attend the shareholders' meeting shall notify the Company in writing of the revocation of the proxy two days before the shareholders' meeting. In the event of overdue revocation, the voting right exercised by the authorized proxy shall prevail.

4.4.After the power of attorney is delivered to the Company, shareholders who wish to attend the shareholders' meeting by video conferencing shall notify the Company in writing of the revocation of the proxy two days before the shareholders' meeting. In the event of overdue revocation, the voting right exercised by the authorized proxy shall prevail.

Article5. (Principles of the Venue and Time of the Shareholders' Meeting)

5.1.The venue of the shareholders' meeting shall be the place where the Company is located or a venue that is convenient for shareholders to attend and suitable for the shareholders' meeting. The meeting shall not start earlier than 9:00 a.m. or later than 3:00 p.m. and the opinions of independent directors shall be properly considered.

5.2 When the Company convenes the video conference of the shareholders' meeting, the above provisions on the venue will not apply.

Article6. (Preparation of the Attendance Book)

6.1.The Company shall state in the meeting notice the time and place of the registration of the shareholders, solicitors, and proxies (hereinafter collectively referred to as shareholders), and other matters that shall be noted.

6.2.The time for accepting shareholders' registration in the preceding Paragraph shall last at least 30 minutes before the start of the meeting; the registration place shall be clearly marked, and appropriate and competent personnel shall be assigned to handle works of registration; the registration for video conference of the shareholders' meeting shall last 30 minutes before the start of the meeting and accepted at the platform for video conference. Shareholders who complete the registration shall be deemed to have attended the shareholders' meeting in person.

6.3.Shareholders shall present the attendance certificate, sign-in card or other certification to attend the shareholders' meeting. The Company shall not arbitrarily add any other certification documents required for shareholders to attend; the solicitors who are soliciting the powers of attorney shall present identification documents for verification.

6.4. The Company shall prepare the attendance book for the attending shareholders to sign in, or the attending shareholders may hand in the sign-in cards in lieu of signing in.

6.5. The Company shall deliver the procedures handbooks, annual reports, attendance certificate, speech slips, voting ballots and other meeting materials to the shareholders attending the shareholders' meeting; if there is any election of directors, the election ballots shall be attached.

6.6. For the shareholder who is a government or legal person, the number of representatives attending the shareholders' meeting is not limited to one person. When a legal person is appointed to attend the shareholders' meeting, only one representative of such legal person may be appointed to attend the meeting.

6.7. If the shareholders' meeting is held by video conference, shareholders who wish to attend by video conference shall register with the Company two days before the convening of the meeting.

6.8. If the shareholders' meeting is held by video conference, the Company shall upload the procedure handbook, annual report and other relevant materials to the video conference platform of the shareholders' meeting at least 30 minutes prior to the convening of the meeting, and continue to make these materials available until the closure of the meeting.

Article6-1.(Convening Video Conference of the Shareholders' Meeting, and the Matters to be included in the Convening Notice)

When the Company holds a video conference of the shareholders' meeting, the following matters shall be stated in the notice of convening the shareholders' meeting:

6-1.1. Approach for shareholders' participation in video conferences and methods for exercising their rights.

6-1.2. The obstruction and handling methods for interruption of video conference due to natural disasters, incidents or other force majeure factors shall include, at minimum, the following matters:

6-1.2.1. The time of occurrence of the factor that results in making the meeting required to be postponed or resumed, and the date the meeting is postponed to or re-convened.

6-1.2.2. Shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the postponed or resumed meeting.

6-1.2.3. When holding hybrid shareholders' meetings and the part of video conference is interrupted, the shareholders' meeting shall continue if, after deducting the number of shares of shareholders attending the video conference, the balance number of shares of attending shareholders reaches the statutory quota for the shareholders meeting. The number of shares of shareholders who attend the shareholders' meeting by means of video conference shall be included in the total number of shares of the shareholders present and regarded as abstentions for all of the resolutions of the shareholders' meeting.

6-1.2.4. The handling of situations in which all resolutions of proposals have already been announced and no extempore motion has been made.

6-1.3.For holding a video conference of shareholders' meeting, it shall specify appropriate alternatives for shareholders who have difficulty participating in the shareholders' meeting by video conference._Except for the circumstances stipulated in Item 6 of Article 44-9 of the Standards for the Handling of Share Affairs of Public Offering Companies, shareholders shall at least be provided with connection equipment and necessary assistance, and shall specify the period during which shareholders may apply to the company and other relevant matters to be noted.

Article7. (Chairman of the Shareholders' Meeting and Non-Voting Attendees)

7.1.If the shareholders' meeting is convened by the board of directors, the chairman of the board of directors shall be the chairman of the shareholders' meeting. When the chairman asks for leave or is unable to exercise his/her functions and powers for any reason, the vice chairman shall act as the proxy. If there is no vice chairman or the vice chairman also asks for leave or is unable to exercise his/her functions and powers for any reason, the chairman shall appoint a managing director to act as the proxy; if there is no managing director, one director shall be appointed to act as the proxy. If the chairman does not designate any proxy, the managing director or the directors shall elect one among them to act as the proxy.

7.2.The chairman of the preceding Paragraph shall be a managing director or a director who has served for more than six months and who has a proper understanding of the Company's financial and business status. The same applies if the chairman is the representative of the legal person directors.

7.3.The shareholders' meeting convened by the board of directors is preferred to be chaired by the chairman in person, and more than half of the directors of the board of directors and at least one independent director present in person, and at least one representative of members of various functional committees attend the meeting, and the attendance shall be recorded in the minutes of the shareholders' meeting.

7.4.If the shareholders' meeting is convened by a person with the right to convene other than the board of directors, the chairman shall be such person with the right to convene. If there are two or more persons with the right to convene meetings, one of such persons shall be elected as the chairman.

7.5.The Company may designate appointed lawyers, accountants or relevant personnel to attend the shareholders' meeting as attendees.

Article8. (Retention of Audio or Video Recording of the Process of Shareholders' Meetings)

8.1.The Company shall record the entire process of registration, the discussion, and voting of the shareholders' meeting continuously and uninterruptedly starting from the time of acceptance of shareholders' registration.

8.2.The audio-visual materials in the preceding Paragraph shall be kept for at least one year.

However, if a shareholder files a lawsuit in accordance with Article 189 under the "[T-6-201707-002] Company Act", it shall be preserved until such lawsuit is concluded.

8.3. If the shareholders' meeting is held in the manner of video conference, the Company shall record and retain the audio and video recording of the shareholders' sign-in, registration, login, questioning, voting and voting results, etc., continuously and uninterruptedly throughout the entire video conference.

8.4. The above-mentioned materials and audio and video recordings shall be properly preserved by the Company during its period of existence, and the audio and video recording shall be provided to those who are appointed to handle video conference affairs for retention.

8.5. If the shareholders' meeting is held in the manner of video conference, the Company shall record the back-end operation interface of the video conference platform.

Article9. (Calculation of Number of Shares of Shareholders Attending the Shareholders' Meeting)

9.1. Attendance at the shareholders' meeting shall be calculated on the basis of shares. The number of shares attended shall be calculated by adding the number of shares registered in the attendance book or the submitted sign-in cards and the video conferencing platform with the number of shares exercising voting rights in writing or electronically.

9.2. When the meeting time has been reached, the chairman shall announce that the meeting is started, and simultaneously announce the number of non-voting rights and the number of shares attended.

9.3. However, when shareholders representing more than half of the total number of issued shares are not present, the chairman may announce that the meeting to be postponed. The times of postponements shall not exceed two, and the total postponement time shall not exceed one hour. If there are still not sufficient shareholders representing more than one-third of the total number of issued shares attending the meeting after two postponements, the chairman shall announce the adjournment of the meeting; if the shareholders' meeting is held in the manner of video conference, the Company shall also announce the adjournment of meeting on the video conference platform.

9.4. If the number of shareholders who represent more than one-third of the total number of issued shares is present after the second postponement in the preceding Paragraph, a temporary resolution may be reached pursuant to Paragraph 1 of Article 175 of "[T-6-201707-002] Company Act", which will be notified to all shareholders the convening of the shareholders' meeting within one month; if the shareholders' meeting is convened in the manner of video conference, shareholders who wish to attend by video conference shall re-register with the Company in accordance with Article 6.

9.5. When, prior to the conclusion of the meeting, the number of shares represented by shareholders present reaches more than half of the total number of issued shares, the chairman may make a temporary resolution in accordance with Article 174 of "[T-6-201707-002] Company Act" for re-referring to the shareholders' meeting for voting.

Article10. (Discussion of Proposals)

10.1. If the shareholders' meeting is convened by the board of directors, the agenda shall be determined by the board of directors, and relevant proposals (including Extempore Motions and amendments to original proposals) shall be voted on a case-by-case basis. The meeting shall be proceeded in accordance with the scheduled agenda, and shall not be changed without the resolution of the shareholders' meeting.

10.2. If the shareholders' meeting is convened by a person other than the board of directors who has the right to convene, the provisions of the preceding Paragraph shall apply mutatis mutandis.

10.3. Before the meeting (including Extempore Motions) agenda mentioned in the aforesaid two paragraphs is adjourned, the chairman shall not declare the meeting adjourned without resolution; if the chairman violates the Regulations and announces the adjournment of the meeting, the other members of the board of directors shall promptly assist the shareholders present in accordance with legal procedures to elect a person to be the chairman with the consent of more than half of the voting rights of the shareholders present to continue the meeting process.

10.4. The chairman shall provide sufficient explanations and opportunities for discussion on the proposals and the amendments or Extempore Motions proposed by shareholders. When the chairman deems that the voting has reached a sufficient level, he/she may announce the suspension of the discussion for voting and arrange a suitable time for voting.

Article11. (Speeches by Shareholders)

11.1. Before any attending shareholder makes any speech, he/she shall fill in the speech slip stating the gist of the speech, the shareholder's account number (or attendance certificate number) and account name, and the chairman will determine the order for presenting speeches.

11.2. The attending shareholders who only submit the speech slip without making speeches are deemed to have not made speeches. If the content of the spoken speech is inconsistent with the record of speech slip, the content of the spoken speech shall prevail.

11.3. Each shareholder's speech on the same proposal shall not exceed two times (each time shall not exceed five minutes) without the consent of the chairman. However, if the shareholder's speech violates the regulations or exceeds the scope of the agenda, the chairman may stop such shareholder from making a speech.

11.4. When an attending shareholder makes a speech, other shareholders shall not interfere with his/her speech unless having obtained the consent of the chairman and the speaking shareholder, and the chairman shall stop anyone violating such provision.

11.5. When a legal person shareholder appoints two or more representatives to attend the shareholders' meeting, only one of these representatives may make a speech on each of the proposals.

11.6. After attending shareholders' speeches, the chairman may reply in person or designate relevant personnel for replying.

11.7. If the shareholders meeting is held in the manner of video conference, the shareholders attending by video conference may raise questions in text form on the video conference platform of the shareholders meeting after the chairman announces the starting of the meeting and before the announcement of the adjournment of the meeting. The texts shall not exceed 200 words, and the provisions of Articles 11.1 to 11.5 do not apply.

11.8. If the raised questions mentioned in the preceding Paragraph do not violate the regulations or does not exceed the scope of the agenda, such question shall be disclosed on the video conference platform of the shareholders' meeting for the general public's reference.

Article12. (Calculation of Voting Shares and Recusal System)

12.1. Voting at the shareholders' meeting shall be calculated on the basis of shares.

12.2. The number of shares of shareholders without voting rights shall not be included in the total number of issued shares in the resolution of the shareholders' meeting.

12.3. Shareholders who have personal interests in the matters discussed in the meeting and may be harmful to the interests of the Company shall not participate in voting, and shall not exercise their voting rights on behalf of other shareholders.

12.4. The number of shares for which voting rights shall not be exercised based on the preceding Paragraph shall not be included in the number of voting rights of attending shareholders.

12.5. Except for a trust enterprise or a stock agency approved by the securities competent authority, when one proxy is appointed by two or more shareholders at the same time, the voting rights of the proxy shall not exceed 3% of the total voting rights of the issued shares. The excess voting rights shall not be included.

Article13. (Voting, Scrutineering and Counting of Votes)

13.1. Shareholders have one vote per share, except those who are restricted or have no voting rights in accordance with Paragraph 2 of Article 179 of "[T-6-201707-002] Company Act."

13.2. When the Company convenes a shareholders' meeting, it may adopt electronic or written manners to exercise the voting rights; when exercising voting rights in writing or electronically, the method for exercising rights shall be specified in the notice of convening of the shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, the Extempore Motions and the amendment to the original proposals at the shareholders' meeting shall be deemed as abstention. Therefore, the Company shall refrain from submitting the Extempore Motions and the amendments to the original proposals.

13.3. In the event of exercising voting rights in writing or electronically in the preceding Paragraph, the statement of intent shall be delivered to the Company two days prior to the convening of shareholders' meeting. If multiple statements of intent are delivered, the earliest statement that was delivered shall prevail However, such provision does not apply to prior statements of intent that have been declared revoked.

13.4. After shareholders exercise their voting rights in writing or electronically, if they wish to attend the shareholders' meeting in person <u>or by video</u> conference, they shall revoke their statements of intention to exercise the voting rights in the preceding Paragraph two days prior to the convening of shareholders' meeting in the same manner as the exercise of voting rights; if the revocation is overdue, the voting rights exercised in writing or electronically shall prevail. If the voting rights are exercised in writing or electronically and a proxy is appointed via the power of attorney to attend the shareholders' meeting, the voting rights exercised by the proxy appointed shall prevail.

13.5. Unless otherwise stipulated in "[T-6-201707-002] Company Act" and the Articles of Incorporation of the Company, voting on the resolution shall be passed with the consent of more than half of the voting rights of the shareholders present. When voting, the chairman or his/her designee shall announce the total number of voting rights of the shareholders present on a proposal-by-proposal basis. And on the day after the convening of the shareholders' meeting, the results of shareholders' approval, objection and abstention shall be uploaded to the official site of MOPs.

13.6. When there are several amendments or alternatives to the same proposal, the chairman shall determine the order of voting on such proposal with the original one. If one of the proposals reaches resolution, the other proposals shall be deemed to be rejected and no further voting would be required.

13.7. The scrutineers and vote-counters for voting on the resolution shall be designated by the chairman, but the scrutineers shall have the identity as shareholders.

13.8. The counting of votes for voting on proposals or election at the shareholders' meeting shall be done at a public place at the venue of the meeting, and after the votes are fully counted, the results shall be announced on the spot, including the weight for statistics, and a record shall be made.

13.9. When the Company convenes the shareholders' meeting in the manner of video conference, the shareholders who attend by video conference shall conduct voting on various resolutions and election proposals on the video conference platform after the chairman announces the start of the meeting. The voting shall be completed before the chairman announces the conclusion of voting, and the voting overdue shall be deemed to have been waived.

13.10. If the shareholders' meeting is held in the manner of video conference, after the chairman announces the conclusion of voting, the votes shall be counted in overall for once, and the voting and election results shall be announced.

13.11. When the Company holds a hybrid shareholders' meeting, the shareholders, solicitors or proxies who have registered to attend the shareholders' meeting by video conference in accordance with the provisions of Article 6 and later wish to attend the face-to-face shareholders' meeting in person shall submit the revocation of registration two days prior to the convening of shareholders' meeting in the same manner for registration; if the revocation is overdue, they may only attend the shareholders' meeting by video conference.

13.12 Except for Extempore Motions, those who exercise their voting rights in writing or electronically without revoking their statement of intention and participate in the shareholders' meeting by video conferencing shall not exercise their voting rights on the original proposals, propose amendments or exercise the voting rights for amendments to the original proposals.

Article14. (Election Matters)

14.1.When an election of directors is held during the shareholders’ meeting, it shall be handled in accordance with the relevant election and appointment regulations set by the Company, and the election results shall be announced on spot, including the list of elected directors and their voting rights, and the list of candidates of directors and supervisors not elected and their voting rights.

14.2.The ballots for election in the preceding Paragraph shall be sealed and signed by the scrutineers, and shall be properly preserved for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 under the “[T-6-201707-002] Company Act”, it shall be preserved until such lawsuit is concluded.

Article15. (Minutes of Meeting and Matters of Signature)

15.1.The resolutions of the shareholders’ meeting shall be made into minutes, which shall be signed or sealed by the chairman, and shall be distributed to all shareholders within 20 days after the meeting. The production and distribution of meeting minutes may be conducted electronically.

15.2.For the distribution of the minutes specified in the preceding Paragraph, the Company may publish the minutes on the official site of MOPs.

15.3.The minutes of the meeting shall record the day, month, year, venue, name of the chairman, method of resolution, summary of the agenda and voting results (including statistical weights). If an election of directors has taken place, the details of the number of votes obtained by each candidate shall also be disclosed. The minutes of meeting shall be kept during the existence of the Company.

15.4.If the shareholders’ meeting is held in the manner of video conference, the minutes of the shareholders’ meeting shall record, in addition to the items required to be recorded based on the preceding Paragraph, the starting and ending time of the shareholders’ meeting, the method for convening the meeting, the name of the chairman and the minute taker, and the information on the alternative measures for participation by shareholders with difficulty in participating by video conference, and the methods and results of handling of unavailability of video conference platform due to force majeure factors or any difficulty in participating via video conference.

15.5.In addition to complying with the provisions of the preceding Paragraph when convening the shareholders’ meeting in the manner of video conference, the Company shall also specify in the minutes of the meeting the alternative measures for shareholders who have difficulty in participating in the meeting via video conference.

Article16. (External Announcement)

16.1.For the number of shares acquired by the solicitor, the number of shares represented by the proxy, and the number of shares of shareholders attending in writing or electronically, the Company shall, on the day of the shareholders' meeting, prepare a statistical table in the prescribed format, and make clear disclosure at the venue of the shareholders’ meeting venue. If the shareholders' meeting is held in the manner of video conference, the Company shall upload and disclose the above-mentioned information to the video conference platform of the shareholders’ meeting at least 30 minutes before the start of the meeting until the adjournment of such meeting.

16.2.When the Company holds a video conference of the shareholders’ meeting, upon the announcement of the start of the meeting, the voting rights of attending shareholders shall be disclosed on the video conference platform. The same applies if the voting rights are additionally counted during the meeting.

16.3.If the resolutions of the shareholders' meeting are material information stipulated by laws and regulations or the TWSE, the Company shall upload the content of such material information to the official site of MOPs within the specified time limit.

Article17. (Maintenance of Order at the Venue)

17.1.Personnel handling the shareholders’ meeting shall bear ID cards or armbands.

17.2.The chairman may direct security personnel to assist in maintaining order at the venue. When the security personnel are present to assist in maintaining order, they shall bear armbands or ID cards displaying the word “SECURITY”.

17.3.If the venue has any amplifying equipment installed, the chairman may stop the shareholders from speaking with such equipment other than those provided by the Company.

17.4.Any shareholder violates the Regulations of Procedures, fails to follow the chairman’s request for corrections, and obstructs the progress of the meeting and without cooperating after being requested to stop the violation, the chairman may instruct the security personnel to ask such shareholder to leave the venue.

Article18. (Recess and Resumption)

18.1.During the progress of the meeting, the chairman may determine to announce a recess. In the event of any factor of force majeure, the chairman may determine to suspend the meeting temporarily, and announce the time for the resumption of the meeting as the case may be.

18.2.If, prior to the conclusion of the agenda (including Extempore Motions) of the shareholders’ meeting, the venue for the meeting cannot continue to be used for holding the meeting, the shareholders’ meeting may reach a resolution to find another venue to continue the progress of such meeting.

18.3.The shareholders’ meeting may, in accordance with Article 182 of “[T-6-201707-002] Company Act”, reach a resolution to postpone or resume the meeting within five days.

Article19. (Information Disclosure of Video Conference)

If the shareholders’ meeting is held by video conference, the Company shall immediately disclose the voting and election results of various proposals on the video conference platform of the shareholders’ meeting in accordance with the regulations, and shall continue to disclose the information for at least 15 minutes after the chairman announces the adjournment of the meeting.

Article20. (Location of the Chairman and the Minute Taker of the Video Conference of the Shareholders' Meeting)

When the company holds a video conference of shareholders' meeting, the chairman and the minute taker shall be at the same place in Taiwan, and the chairman shall announce the address of the place at the time of the official convening of the meeting.

Article21. (Handling of Signal Interruption)

21.1.If the shareholders' meeting is held in the manner of video conference, the Company may provide a simple connection test for shareholders before the start of the meeting, and provide relevant services immediately before and during the meeting to assist in handling technical problems of communication.

21.2 If the shareholders' meeting is held by video conference, the chairman shall, when announcing the start of the meeting, separately announce that except as stipulated in Paragraph 4 of Article 44-20 of "[T-6-202203-070] Regulations Governing the Administration of Shareholder Services of Public Companies", if before the chairman officially announces the adjournment of the meeting there is any difficulty to attend the meeting in the manner of video conference due to natural disasters, incidents or other force majeure factors, which lasts for more than 30 minutes, the meeting shall be postponed or resumed within five days and Article 182 of "[T-6-201707-002] Company Act" shall not apply.

21.3.In the event of the occurrence of the preceding Paragraph, which requires the meeting to be postponed or re-convened. Shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the postponed or re-convened meeting.

21.4.When the meeting is required to be postponed or resumed in accordance with the provisions of Paragraph 2, for shareholders who have registered to participate in the original shareholders' meeting by video conference but have not participated in the postponed or resumed the meeting, the number of shares and the voting rights exercised at the original shareholders' meeting shall be included in the total number of shares and voting rights of shareholders present at the postponed or resumed meeting.

21.5.In accordance with the provisions of Paragraph 2, when the shareholders' meeting is postponed or resumed, the completed voting and counting of votes, the voting results or the list of elected directors and supervisors that have been resolved are not required to be re-discussed or resolved again.

21.6.When the Company holds a hybrid shareholders' meeting and the part of video conference is interrupted due to a situation stated in Paragraph 2, the postponement or re-convening of the meeting stated in Paragraph 2 will not be required if after deducting the number of shares of shareholders attending the video conference the balance number of shares of attending shareholders reaches the statutory quota for the shareholders meeting.

21.7.In the event of the occurrence of the above-mentioned resumed meeting, the number of shares of shareholders who attend the shareholders' meeting by video conference shall be included in the total number of shares of the shareholders present, but shall be regarded as abstention for all the resolutions of the shareholders meeting.

21.8.The Company postponing or resuming the meeting in accordance with the provisions of Paragraph 2 shall comply with the provisions set out in Paragraph 7 of Article 44-20 of "[T-6-202203-070] Regulations Governing the Administration of Shareholder Services of Public Companies", and shall handle relevant preparatory works according to the date of the original shareholders' meeting and the provisions of this Article.

21.9.For the periods specified in the second sentence of Article 12 and Paragraph 3 of Article 13 of "[T-6-202203-069] Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies", and Paragraph 2 of Article 44-5, Article 44-15 and Paragraph 1 of Article 44-17 of "[T-6-202203-070] Regulations Governing the Administration of Shareholder Services of Public Companies", the Company shall postpone or resume the date of the shareholders' meeting in accordance with Paragraph 2.

Article22. (Solving Digital Divide)

For holding a video conference of shareholders' meeting by the Company, it shall specify appropriate alternatives for shareholders who have difficulty participating in the shareholders' meeting by video conference. Except for the circumstances stipulated in Item 6 of Article 44-9 of the Standards for the Handling of Share Affairs of Public Offering Companies, shareholders shall at least be provided with connection equipment and necessary assistance, and shall specify the period during which shareholders may apply to the company and other relevant matters to be noted.

Article23.Matters not covered in these Regulations shall be handled in accordance with "[T-6-201707-002] Company Act", the Articles of Incorporation and relevant laws and regulations.

Article24.These Regulations shall be implemented after being approved by the shareholders' meeting, and the same shall apply to its amendments.

【Appendices 2】

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Articles of Incorporation

1.General Terms

Article 1: The Company is organized in accordance with the provisions of the Company Act, and its name is RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Article 2: The Company's business items are as follows:

001.	E801010	Interior Decoration
002.	E801060	Interior Decoration
003.	F105050	Wholesale of Furniture, Bedding Kitchen Utensils and Fixtures
004.	F107010	Wholesale of Paints, Coating and Varnishes
005.	F111090	Wholesale of Building Materials
006.	F205040	Retail Sale of Furniture, Bedding Kitchen Utensils and Fixtures
007.	F207010	Retail Sale of Paints, Coating and Varnishes
008.	F211010	Retail Sale of Building Materials
009.	F401010	International Trade
010.	I401010	General Advertisement Service
011.	I503010	Landscape and Interior Designing
012.	ZZ99999	All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company establishes its head office in Taipei City, and may establish branch offices at domestic and foreign regions when necessary.

Article 3-1: The Company may provide external guarantees for business needs, and handle the relevant operation in accordance with the regulations of the Company's endorsement guarantee operation regulations.

Article 3-2: When the Company has limited liability for another company, the total amount of investment will not be subject to the limitation of Article 13 of the Company Act, which states a threshold of 40% of the paid-in capital.

Article 4: The Company's announcement shall be made in a manner based on the provisions of Article 28 of the Company Act.

2.Shares

Article 5: The total capital of the Company is NT$1,000,000,000, which is divided into 100 million shares, and each share is NT$10, which will be issued in tranches.

Article 6: The Company's shares are in registered form, signed or stamped by the directors representing the Company, and issued after obtaining the verification in accordance with the laws and regulations.

The shares issued by the Company may also be exempt from printing stock certificates, provided, however, that they shall be registered with the centralized securities depository enterprises; such provisions shall be applicable to the issuance of other negotiable securities.

Changes recorded in the shareholders' register shall not be made within 60 days prior to the general shareholders' meeting, 30 days prior to the extempore shareholders' meeting, or 5 days prior to the base date determined by the Company to distribute dividends, bonuses or other benefits.

3.Shareholders' Meeting

Article 7: The shareholders' meeting is distinguished into two types, regular and extempore meetings. The regular meeting is convened at least once a year, and the board of directors shall convene it within 6 months after the end of each fiscal year in accordance with the laws and regulations; and the extempore meeting is convened when necessary.

The convening notice and announcement of the shareholders' meeting of the Company shall be handled in accordance with the provisions of Article 172 of the Company Act. For shareholders holding less than 1,000 shares, the convening notice of the shareholders' meeting may be made in the manner of public announcement.

The convening notice in the preceding Paragraph may be made electronically upon the consent of the shareholders.

The Company's shareholders' meeting may be convened and held by means of video conference or any other methods announced by the central competent authority.

Article 8: Any shareholder unable to attend the shareholders' meeting in person for any reason may issue a power of attorney signed by itself or affixed with its seal and specifying the scope of authorization to entrust a proxy to attend the meeting on its behalf. In addition to the provisions of Article 177 of the Company Act, the rules for shareholders to attend the meeting by proxy shall be handled in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 9: Each shareholder of the Company has one voting right per share. However, the restricted shares or shares listed in Paragraph 2 of Article 179 of the Company Act shall have no voting rights.

Article 9-1: When the Company convenes a shareholders' meeting, shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, the provisional motion and the amendment of the original proposal at the shareholders' meeting shall be deemed as an abstention. The manifestation of intention shall be handled in accordance with Article 177-2 of the Company Act.

Article 9-2: Unless otherwise stipulated by the Company Act, the shareholders' meeting shall be convened by the board of directors, and its chairman shall handle related processes in accordance with the provisions of Article 208 of the Company Act. If the meeting is convened by any other person having the convening right, he/she shall act as the chairman of that meeting; provided, however, that if there are two or more persons having the convening right, the chairman of the meeting shall be elected from these persons.

Article 10: Unless otherwise stipulated by laws and regulations, the resolutions of the shareholders' meeting shall be made at a meeting attended by shareholders representing more than half of the total number of issued shares and with the consent of more than half of the voting rights of the shareholders present.

Article 11: The resolutions of the shareholders' meeting shall be made into minutes. The production, distribution, and preservation of the meeting minutes shall be handled according to Article 183 of the Company Act and relevant laws and regulations.

Article 12: If the Company intends to suspend the public offering, it shall submit the proposal to the shareholders' meeting for resolution and approval according to the provisions of the Company Act. The provision of this Article shall not be changed during the listing period.

4.Directors and Audit Committee

Article 13: The Company shall have 5 to 9 directors with a term of office of 3 years. The election of directors adopts the candidate nomination system stipulated in Article 192-1 of the Company Act. And the directors may be re-elected by the shareholders' meeting from the list of candidates.

Among the above-mentioned seats of directors of the Company, the number for independent directors shall be at least <u>three</u> seats, and shall not be less than one-fifth of the total seats of directors. The professional qualifications, shareholding, concurrent serving restrictions, nomination and election methods, and other matters to be complied with for independent directors shall be handled in accordance with the regulations promulgated by the securities regulatory authority.

In the election of directors of the Company, the cumulative voting system shall be adopted. Each share has the equivalent voting rights as the number of directors to be elected, collectively voting for one candidate or allocated to several ones. Independent and non-independent directors shall be elected altogether, and the elected quota shall be calculated separately.

The Company has established an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed of all independent directors and be responsible for implementing the functions and powers of supervisors stipulated by the Company Act, the Securities and Exchange Act and other laws and regulations.

Article 14: An effective meeting of the board of directors shall be organized by the directors and attended by more than two-thirds of the directors. The chairman of the board shall be determined by the resolution reached by more than half of the directors present. The chairman shall chair the Company's shareholders' meetings and the board of directors' meetings and represent the Company externally.

Article 15: When the chairman asks for leave or is unable to exercise his powers for any reason, its designated proxy shall handle the matters according to Article 208 of the Company Act.

Article 16: Any director unable to attend the meeting for any reason may issue a power of attorney, which specifies the scope of authorization to designate another director as its proxy to attend the board of directors' meeting. Each director may only designate one proxy.

The board of directors' meeting may be held via video conferences, and directors who participate in the meeting via the approach of video conference shall be deemed to be present in person.

The meeting of the board of directors of the Company shall be held at least quarterly. For the convening of the board of directors' meeting, the reasons shall be stated, and the directors shall be notified within the time limit prescribed by the securities regulatory authority. However, in the event of an emergency, the meeting may be convened immediately at any time. The convening notice of a meeting of the board of directors of the Company may be given in writing, email or facsimile.

Article 17: The proceedings of the meeting of board of directors shall be made into minutes, whose production, distribution and preservation shall be handled in accordance with the provisions of the Company Act.

Article 17-1: The Company may purchase liability insurance for directors and important staff members who are legally obligated to pay compensation for the execution of their duties during their term of office. The board of directors is authorized to handle all matters concerning liability insurance.

Article 17-2: The Company may establish functional committees under the board of directors. The establishment and powers of relevant committees shall be handled in accordance with the regulations of the competent authority.

Article 17-3: When any of the directors perform the Company's business, regardless of the Company's operating profit or loss, the Company may pay the directors the remuneration negotiated on the basis of their involvement in the Company's operations and the value of their contributions as well as taking into account the general standards among the industry. If the Company has any earnings, the remuneration shall be distributed in accordance with the provisions of Article 20.

5.Managers

Article 18: The Company may set up positions of managers, whose appointment, dismissal and remuneration shall be handled in accordance with Article 29 of the Company Act.

6.Accounting

Article 19: At the end of each fiscal year of the Company, the board of directors shall prepare various documents such as business operation reports, financial statements, and proposals for distribution of earning or appropriation of making up for losses, and submit these documents to the general shareholders' meeting for approval in accordance with legal procedures.

Article 20: If the Company makes a profit in a specific fiscal year, it shall allocate no less than 3% of such profit for the employees' compensation and no more than 3% as the directors' remuneration. The allocation is calculated based on profit before income tax unrecognized entries. However, if the Company has any accumulated losses, it should be calculated based on the remaining balance after deducting accumulated losses from the aforementioned profit before income tax.

The employees compensation referred to in the preceding Paragraph shall allocate no less than 15% to adjusting salaries or distributing compensation for frontline employees, if the Company has any accumulated losses, it shall first allocate a certain amount to make up for such losses. The employees compensation may be made in cash or stock and the distribution receivers may include employees of controlled or subordinate companies who meet certain conditions, and the board of directors shall determine such certain conditions.

The distribution of employee compensation and directors' remuneration shall be implemented by the board of directors with the presence of more than two-thirds of the directors and a resolution approved by more than half of directors present, and reported to the shareholders' meeting.

The Company may stipulate that the personnel eligible for obtaining employee treasury stocks, employee stock option certificates, employee subscription of new shares, restricted stock awards, and employee compensation include employees of controlled or subordinate companies that meet certain conditions.

Article 21: If the Company's annual final accounts have a net profit after taxation for the current period, it shall first make up the accumulated losses (including adjusting the amount of undistributed earning), and then allocate 10% as the legal reserve in accordance with the laws and regulations unless the amount of legal reserve has reached the level of the paid-in capital. The rest shall be allocated or reversed as a special reserve in accordance with the laws or regulations of the competent authority. If there is still any positive balance, then together with the accumulated undistributed earning, the board of directors will formulate a surplus distribution proposal to be submitted to the shareholders' meeting for a resolution of the payment of dividends to shareholders.

The Company's dividend policy is based on the current and future development plans, consideration to the investment environment, funding demands and domestic/foreign competition conditions, and takes into account the interests of shareholders and other factors. For each fiscal year, no less than 10% of the distributable earnings for the current fiscal year shall be allocated as dividends to shareholders. However, when the accumulated distributable earning is less than 10% of the paid-in capital, no distribution will be made; the shareholders' dividends may be made in the form of shares or cash, of which the cash dividends shall not be less than 10% of the total dividends.

The Company authorizes the board of directors to distribute all or part of the distributable dividends and bonuses, and capital reserves or legal reserves in cash via a meeting with the presence of more than two-thirds of the directors reaching the resolution of more than half of the directors present, which shall be submitted to the shareholders' meeting.

Article 22: Any other matters not stipulated in the Articles of Incorporation shall be handled in accordance with the provisions of the Company Act.

Article 23: The Articles of Incorporation were formulated on December 8, 2014.
The first amendment was made on March 23, 2015.
The second amendment was made on May 22, 2015.
The third amendment was made on March 31, 2016.
The fourth amendment was made on September 30, 2016.
The fifth amendment was made on May 15, 2018.
The sixth amendment was made on November 8, 2018.
The seventh amendment was made on April 30, 2019.
The eighth amendment was made on June 21, 2019.
The ninth amendment was made on October 5, 2019.
The tenth amendment was made on June 24, 2020.
The eleventh amendment was made on June 9, 2022.
The 12th amendment was made on May 28, 2025.

【Appendices 3】

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Procedures for Lending Funds to Others (Before amendments)

Article 1. Purpose：

For business purposes, the Company may lend funds to non-shareholder legal entities or organizations (hereinafter referred to as "Borrowers"). This Policy is established to ensure proper governance and compliance with applicable laws and regulations.

Article 2. Scope：

All matters concerning lending of funds by the Company and its subsidiaries shall be governed by this Policy.

Article 3. Responsibilities

3.1 Finance Department：Responsible for credit investigation, risk assessment, and consolidation of ending proposals.

3.2 Relevant Departments：Responsible for initiating and evaluating lending applications.

Article 4. Definitions：None.

Article 5. Procedures：None.

Article 6. Operating Procedures：

6.1 Restrictions on Recipients of Loans:In accordance with Article 15 of the Company Act [T-6-201707-002], the Company's funds shall not be lent to any shareholder or any other party,except under the following circumstances:

6.1.1 Business Transactions：Entities having purchase or sales transactions with the Company.

6.1.2 Short-term Financing：Entities meeting either of the following conditions:

Companies in which the Company directly or indirectly holds more than 50% of voting shares; or Entities requiring funds for operational needs.The aggregate mount of short-term financing shall not exceed 40% of the Company's net worth.

"Short-term" refers to one year, or the operating cycle if longer.

The term "financing amount" as referred to in Subparagraph 2 of the preceding paragraph shall mean the aggregate outstanding balance of the Company's short-term financing.

Lending of funds between overseas companies in which the Company directly and indirectly holds 100% of the voting shares, or lending of funds by such overseas companies to the public company, shall not be subject to the restriction set forth in Article 6.1.2. However, such transactions shall still comply with the provisions regarding lending limits and terms as stipulated in Articles 6.3, 6.4, and 6.12.Where the responsible person of the Company violates the provisions of Article 6.1, such person shall be jointly and severally liable with the borrower for repayment. If the Company suffers any damages as a result, such person shall also be liable for compensation.

6.2 Evaluation Criteria：

6.2.1 Business-related Lending：

For entities having business transactions with the Company, the amount of each individual loan shall not exceed the amount of business transactions between the two parties. The term "amount of business transactions" shall refer to the higher of the total purchase amount or total sales amount between the parties.The responsible business unit and the Finance Department shall jointly prepare a detailed evaluation report addressing, at a minimum, the following:

The reasonableness of the lending amount.
The purpose and use of the funds by the borrower.
The status of business transactions between the parties.
The quality of the receivables (credit quality).
The collateral provided and its adequacy.
The borrower’s repayment plan.

Such evaluation report shall be submitted to the Board of Directors for approval prior to the disbursement of funds.

6.2.2 Short-term Financing：

Lending of funds for short-term financing needs shall be limited to the following circumstances:

A. Companies in which the Company directly or indirectly holds more than 50% of the voting shares, where such companies have short-term financing needs arising from business operations; or
B. Other companies or business entities that require short-term financing for procurement of materials or working capital needs.

The proposing unit shall specify the reasons and intended use of the funds by the borrower.In addition, the proposing unit shall, together with the Finance Department, evaluate and prepare a detailed assessment report covering, at a minimum, the following:

The reasonableness of the loan amount
The status of business transactions, if any
The borrower’s credit standing
The quality of receivables (credit quality)
The collateral provided and its adequacy
The borrower’s repayment plan

Such evaluation report shall be submitted to the Board of Directors for approval prior to implementation.

6.3 Loan Term：

6.3.1 The loan term shall not exceed one year.

6.3.2 Lending of funds between overseas companies in which the Company directly and indirectly holds 100% of the voting shares, or lending of funds by such overseas companies to the Company, shall not be subject to the restriction set forth in Article 6.3.1; however, the loan term shall not exceed two years.Where an extension is required, the borrowing entity shall submit a written notice at least three months prior to the expiration of the loan term. Upon approval by the Chairman, the extension shall be submitted to the Board of Directors for resolution. If approved, the loan term may be extended under the original terms for an additional one year per extension.

6.4 Lending Limits：

6.4.1 The aggregate amount of funds loaned by the Company to others shall not Exceed 40% of the Company’s net worth.

6.4.2 For entities having business transactions with the Company, the total amount of funds lent to such entities shall not exceed 10% of the Company’s net worth. The amount of each individual loan shall not exceed the most recent annual transaction volume between the two parties, and in any case shall not exceed 10% of the Company’s net worth.The term“business transaction amount” shall refer to the higher of the total purchase amount or total sales amount between the two parties.

6.4.3For companies or business entities requiring short-term financing, the total financing amount shall not exceed 10% of the Company’s net worth. The amount of each individual loan shall also not exceed 10% of the Company’s net worth. The term “financing amount” refers to the aggregate outstanding balance of the Company’s short-term funding provided to such entities

6.4.4 For loans of funds among group companies, the total amount and the limit for any individual counterparty shall be based on the Company’s net worth.

6.4.5 For loans of funds between overseas companies in which the Company directly and indirectly holds 100% of the voting shares, or loans of funds from such overseas companies to the Company, the aggregate amount of loans shall not exceed 60% of the Company’s net worth as shown in its most recent financial statements audited or reviewed by a CPA, and the limit for any individual counterparty shall not exceed 40% of such net worth.

6.5 Credit Investigation：The credit investigation shall be conducted by the Finance Department.

6.5.1 For first-time borrowers, the borrower shall provide basic information and financial data for the purpose of credit investigation.

6.5.2 For existing borrowers, credit investigations shall, in principle, be conducted once per year. For material cases, such investigations may be conducted semi-annually as necessary.

6.5.3 Where the borrower’s financial condition is sound and its annual financial statements have been audited and certified by a certified public accountant, the credit investigation report may be extended for a period exceeding one year but not exceeding two years. The loan application may also be submitted with reference to the CPA-audited financial statements.

6.6 Approval Procedures：

6.6.1 After credit investigation and evaluation, if the borrower is assessed as having an unsatisfactory credit rating and the loan is not to be granted, the responsible personnel shall document the reasons for rejection and, upon approval through the appropriate authorization process, promptly notify the applicant in writing. For cases where the credit investigation results are satisfactory and the purpose of borrowing is deemed legitimate, the responsible personnel of the Finance Department shall provide an opinion regarding the Company’s operational risks, financial condition, and shareholders’ interests in relation to the lending transaction. Such opinion, together with the credit investigation report and evaluation report, shall be used to propose the loan terms, which shall be submitted for approval by the General Manager and the Chairman, and further resolved by the Board of Directors prior to implementation.

6.6.2 Lending of funds between the Company and its subsidiaries, or between subsidiaries, shall be subject to a resolution of the Board of Directors in accordance with the preceding paragraph. The Board of Directors may authorize the Chairman to approve and execute, within a pre-approved credit limit and a period not exceeding one year for the same borrower, multiple drawdowns or revolving utilization of funds.

6.6.3 The term “pre-approved credit limit” referred to in the preceding paragraph, except for cases complying with Article 6.4, shall mean that the authorized lending amount to a single enterprise by the Company or its subsidiaries shall not exceed 10% of the net worth as stated in the most recent financial statements of the Company or its subsidiaries.

6.6.4 The matter shall be submitted to the Board of Directors for resolution and implementation. The Company shall fully consider the opinions of each independent director, and any explicit consent, objection, or reasons for objection shall be recorded in the minutes of the Board meeting. In addition, if any director objects to the lending of funds to others, the Company shall ascertain the reasons for such objection and assess the potential impact of the transaction on the Company's operations, financial condition, and shareholders' equity.

6.7 Notification to Borrower: Upon approval of the loan application, the responsible personnel shall promptly notify the borrower in writing or by telephone, specifying the loan terms in detail, including the credit limit, term, interest rate, collateral, and guarantor requirements.The borrower shall execute the loan agreement within the prescribed period and complete the registration of pledge or mortgage over the collateral, as well as the guarantor verification procedures, prior to fund disbursement.

6.8 Contract Execution and Verification: For loan cases, the Finance Department shall prepare the contractual terms, which shall be reviewed by the finance supervisor and further examined by legal counsel prior to execution. The contents of the agreement shall be consistent with the approved loan conditions. After the borrower and the joint and several guarantors duly sign the agreement, the responsible personnel shall complete the identity verification and execution procedures.

6.9 Establishment of Security Interests: Where collateral is required under the loan terms, the borrower shall provide such collateral and complete the establishment of pledge or mortgage rights to secure the Company's claims

6.10 Insurance: Except for land and securities, all collateral shall be insured against fire risk. Vessels and vehicles shall be insured under comprehensive insurance coverage. The insured amount shall, in principle, not be less than the appraised value of the pledged collateral. The information stated in the insurance policy, including the name, quantity, and location of the insured assets, as well as insurance terms and endorsements, shall be consistent with the conditions originally approved by the insurer. For buildings without assigned street numbers at the time of establishment, the address shall be identified by land section and parcel number. The responsible personnel shall ensure that the borrower is notified to renew the insurance prior to its expiration date.

6.11 Disbursement: The loan shall be disbursed only after the loan application has been approved, the borrower has duly executed the contract and provided promissory notes (either for lump-sum or installment repayment), and the registration of pledge or mortgage over the collateral has been completed. Disbursement shall be made only after all procedures have been duly verified and confirmed to be in order.

6.12 Interest Calculation : The interest rate for lending of funds shall be determined with reference to the Company's borrowing rates from financial institutions and shall not be lower than the average interest rate of the Company's short-term borrowings from financial institutions. Interest shall be calculated on a monthly basis. In case of special circumstances, any adjustment to the interest rate shall be subject to approval by the Board of Directors and made in accordance with actual needs.

6.13 Repayment：

6.13.1 After loan disbursement, the Company shall continuously monitor the financial, operational, and credit conditions of the borrower and its guarantors. Where collateral is provided, the Company shall also monitor any changes in the value of such collateral. At least two months prior to the loan maturity date, the borrower shall be notified to repay the principal and interest upon maturity or to apply for an extension.

6.13.2 Upon loan maturity, the borrower shall first calculate and settle all accrued interest together with the principal amount. Only after full repayment shall the promissory notes, loan agreements, and other related debt instruments be cancelled and returned to the borrower.

6.13.3Where the borrower applies for cancellation of the mortgage or pledge registration, the Company shall first verify whether any outstanding loan balance remains before determining whether to approve such cancellation.

6.13.4 If the borrower fails to make interest payments on two occasions, the Finance Department shall notify the borrower and the responsible reporting unit of the relevant lending case. The Company shall also consult with legal personnel or external legal counsel to determine appropriate measures for securing the Company's receivables and proceed with necessary legal actions for debt Protection

6.13.5 For overdue lending amounts, the Finance Department shall recognize and record an allowance for doubtful accounts in accordance with the Company's policies

6.14 Extension：Prior to the maturity of the loan, the borrower shall be notified to repay the loan in accordance with the agreement. Where an extension is required, the borrower may apply for renewal. Such extension shall be submitted to the Board of Directors for approval. Only after obtaining Board approval may further disbursement or renewal arrangements be processed.

6.15 Document Filing and Retention：

6.15.1 The Finance Department shall establish and maintain the "T-FA-4-019 Register of Funds Lending," in which detailed records shall be kept for reference, including the borrower, loan amount, date of Board approval, disbursement date, and all prudential assessment items required under this Policy.

6.16 Control Procedures for Lending of Funds by Subsidiaries shall establish Policies：

6.16.1 Where a subsidiary of the Company intends to loan funds to others, the Company shall require such subsidiary to establish its Procedures for Lending Funds to Others in accordance with the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" [T-6-201707-003], and shall ensure that such subsidiary conducts its operations in accordance with the established procedures.

6.16.2 When a subsidiary conducts lending of funds to others, it shall provide relevant information to the parent company and, after considering the opinions of relevant personnel of the parent company, submit the proposal to the Board of Directors of the parent company for approval before proceeding with the lending transaction.

6.16.3 After loan disbursement, subsidiaries shall regularly report the status of subsequent monitoring and outstanding loan balances to the parent company.

6.16.4 Subsidiaries shall conduct self-assessments to ensure that their established procedures comply with applicable regulations and that lending transactions are conducted in accordance with such procedures.

6.16.5 Subsidiaries shall prepare and submit the "T-FA-4-019 Register of Funds Lending" to the parent company by the 5th day of each month.

6.16.6 Internal audit personnel of subsidiaries shall conduct audits of the lending of funds procedures and their implementation at least quarterly, and shall prepare written audit reports. In the event of any material non-compliance, the subsidiary shall immediately notify the internal audit unit of the parent company in writing, and the parent company's internal audit unit shall submit such report to each member of the Audit Committee.

6.16.7 The term "subsidiary" herein shall be defined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

6.17 Disclosure of Information：

6.17.1 The Company shall publicly announce and report the outstanding balance of funds lent by the Company and its subsidiaries as of the end of the previous month no later than the 10th day of each month.

6.17.2 The Company shall publicly announce and report within two days from the date of occurrence of any of the following events;

A. Where the aggregate outstanding balance of funds lent by the Company and its subsidiaries reaches 20% or more of the Company's most recent financial statement net worth;

B. Where the outstanding balance of funds lent by the Company and its subsidiaries
to a single enterprise reaches 10% or more of the Company's most recent financial statement net worth;

C. Where the amount of any new lending of funds by the Company or its subsidiaries reaches NT$10 million or more and also reaches 2% or more of the Company's
most recent net worth.

For subsidiaries that are not domestic publicly listed companies, any matters subject to disclosure under the preceding paragraph shall be reported and disclosed by the Company. The ratio of outstanding lending balance to net worth for such subsidiaries shall be calculated based on the subsidiary's outstanding lending balance as a proportion of the Company's net worth.

For the purposes of this Policy, the "date of occurrence" refers to the earliest of the following dates: the contract date, payment date, Board resolution date, or any other date on which the transaction counterparty and amount can be definitively determined

6.17.3 The Company shall assess the status of funds lending in accordance with generally accepted accounting principles, recognize adequate allowance for doubtful accounts, properly disclose relevant information in its financial statements, and provide necessary information to the certified public accountant for audit procedures.

6.18 When this Policy is submitted to the Board of Directors for discussion, the opinions of all independent directors shall be fully taken into consideration. Where any independent director expresses dissenting or reserved opinions, such opinions shall be clearly recorded in the minutes of the Board meeting.

6.19 If, due to changes in circumstances, the borrower no longer complies with the requirements of the "Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies" [T-6-201707-003], or if the outstanding balance exceeds the prescribed limit, the Company shall establish a rectification plan, submit the relevant plan to each Audit Committee member, and complete the improvements in accordance with the scheduled timeline.

6.20 The establishment or amendment of this Policy shall be subject to the approval of more than one-half of all members of the Audit Committee and subsequently submitted to the Board of Directors for resolution. If such proposal is not approved by more than one-half of all members of the Audit Committee, it may still be approved by at least two-thirds of all directors, provided that the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

For the purposes of this Article, "all members of the Audit Committee" and "all directors" shall refer to those currently in office.

Article 7. References：

7.1 Reference Documents：

7.1.1 Company Act (T-6-201707-002).

7.1.2 Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies (T-6-201707-003).

7.2 Reference Forms：

7.2.1 T-FA-4-019 Register of Funds Lending.

Article 8. Supplementary Provisions：This Procedure shall become effective upon approval by the Board of Directors. Any amendment or repeal thereof shall also become effective upon approval by resolution of the Board of Directors.

Article 9. .Key Control Points：

9.1 Lending of funds to others shall be subject to prior resolution by the Board of Directors or handled in accordance with duly authorized procedures.

9.2 The amount and term of funds lent shall comply with the Company’s internal regulations.

9.3 All written documentation related to the lending of funds to others shall be publicly disclosed and reported in accordance with applicable laws and regulations.

9.4 The Company shall regularly monitor the borrower’s financial condition, business operations, and credit status to ensure the security of the Company’s receivables.

【Appendices 4】

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Procedures for Acquisition or Disposal of Assets (Before amendments)

Article 1. Purpose and Legal Basis：

This Procedure is established to protect shareholders' rights and interests, safeguard investors' interests, and ensure information transparency, in accordance with Article 36-1 of the Securities and Exchange Act [T-6-201707-029] and the relevant provisions of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" [T-6-201707-009].

The Company's acquisition or disposal of assets shall be conducted in accordance with these Regulations; provided, however, that where other financial-related laws and regulations provide otherwise, such laws and regulations shall prevail.

Article 2. Scope of Assets：

The term "investments or assets" as used in this Procedures shall refer to the following:

2.1 Marketable Securities:Including investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interests in funds, depositary receipts, call (put) warrants, beneficiary certificates, and asset-backed securities.(Handled in accordance with the Company's "T-FA-2-008 Investment Evaluation and Acquisition Procedures" and "T-FA-2-011 Investment Disposal Procedures.")

2.2 Real Property and Equipment:Including land, buildings and structures, investment property, and inventories of construction businesses, as well as equipment.(Handled in accordance with the Company's "T-AA-2-003 Fixed Asset Acquisition and Custody Procedures" and "T-AA-2-007 Fixed Asset Disposal Procedures.")

2.3 Membership Certificates

2.4 Intangible Assets:Including patents, copyrights, trademarks, franchises, and right-of-use assets.

2.5 Right-of-Use Assets

2.6 Claims against Financial Institutions:Including receivables, purchased bills and discounted bills, loans, and overdue receivables.

2.7 Derivatives:(Handled in accordance with the Company's "T-FA-3-014 Derivatives Trading Procedures.")

2.8 Assets Acquired or Disposed of through Legal Mergers, Demergers, Acquisitions, or Share Transfers

2.9 Other Significant Assets

Article 3. The terms used in this Procedures are defined as follows:

3.1 Assets acquired or disposed of through statutory mergers, demergers, acquisitions, or share transfers: Refers to assets acquired or disposed of through mergers, demergers, or acquisitions conducted in accordance with the "Business Mergers and Acquisitions Act" [T-6-201707-030], the "Financial Holding Company Act" [T-6-201707-031], the "Financial Institutions Merger Act" [T-6-201707-032], or other applicable laws; or through the issuance of new shares to acquire shares of another company pursuant to Article 156-3 of the "Company Act" [T-6-201707-002] (hereinafter referred to as "share transfer").

3.2 Related Party: Refers to parties defined and identified in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" [T-6-201707-005].

3.3 Subsidiary: Refers to an entity defined and identified in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" [T-6-201707-005].

3.4 Professional Appraiser:Refers to a real estate appraiser or any other person duly qualified under applicable laws to engage in the appraisal of real property or equipment.
3.5 Date of Occurrence:Refers to the earliest of the following dates: the contract signing date, payment date, entrusted trade execution date, transfer date, Board of Directors resolution date, or any other date sufficient to determine the transaction counterparty and transaction amount.For investments requiring approval from the competent authority, the earlier of the above dates or the date of approval by the competent authority shall apply.
3.6 Investment in Mainland China: Refers to investments in Mainland China conducted in accordance with the "Regulations Governing Permission for Investment or Technical Cooperation in Mainland China" issued by the Investment Commission, Ministry of Economic Affairs [T-6-201707-033].
3.7 Most Recent Financial Statements:Refers to the financial statements publicly disclosed by the Company and audited or reviewed by a certified public accountant prior to the acquisition or disposal of assets.
3.8 The "10% of total assets" threshold for evaluating related party transactions under this Procedure shall be calculated based on the "total assets" amount as stated in the most recent parent-company-only or individual financial statements prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" [T-6-201707-005].
3.9 Investment Professional:Refers to financial holding companies, banks, insurance companies, bills finance companies, trust enterprises, securities firms engaged in proprietary trading or underwriting, futures commission merchants engaged in proprietary trading, securities investment trust enterprises, securities investment consulting enterprises, and fund management companies established in accordance with applicable laws and regulated by the competent financial authorities.

Article 4.
For any appraisal report or opinion issued by a professional appraiser, certified public accountant, attorney, or securities underwriter obtained by the Company, such professional appraiser and its appraisers, as well as the certified public accountant, attorney, or securities underwriter, shall meet the following requirements:

4.1 Has never been convicted of violating the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" [T-6-201707-009], the "Company Act" [T-6-201707-002], the "Banking Act" [T-6-201707-052], the "Insurance Act" [T-6-201707-053], the "Financial Holding Company Act" [T-6-201707-031], or the "Business Entity Accounting Act" [T-6-201707-054], nor of fraud, breach of trust, embezzlement, forgery of documents, or other business-related offenses resulting in a final conviction of imprisonment for one year or more; provided, however, that this restriction shall not apply if three years have elapsed since completion of the sentence, expiration of probation, or pardon.
4.2 They must not be a related party to any transaction counterparty, nor have any substantive related-party relationship.
4.3 Where the Company is required to obtain appraisal reports from two or more professional appraisers, such appraisers and their personnel must not be related parties to each other, nor have any substantive related-party relationship.

Article 5.

When issuing appraisal reports or opinion letters, the personnel referred to in the preceding Article shall comply with the self-regulatory rules of their respective professional associations and the following requirements:

5.1 Prior to accepting an engagement, they shall prudently assess their professional competence, practical experience, and independence.
5.2 During the execution of the engagement, they shall properly plan and perform appropriate procedures to form a conclusion and issue a report or opinion. The procedures performed, data collected, and conclusions reached shall be fully documented in the working papers.
5.3 The sources of data, parameters, and information used shall be individually evaluated for appropriateness and reasonableness as the basis for issuing the appraisal report or opinion.
5.4 The statements included shall specify that the relevant personnel possess professional competence and independence, that the information used has been evaluated as appropriate and reasonable, and that applicable laws and regulations have been complied with.

Article 6.

Where the Company acquires or disposes of assets through court auction procedures, the documentary evidence issued by the court may be used in lieu of an appraisal report or CPA opinion.

Article 7.

The limits for investments in non-operating real property (including right-of-use assets) and marketable securities by the Company and its subsidiaries are as follows:

7.1 The total amount of real estate and right-of-use assets not held for business use shall not exceed 60% of net worth.
7.2 The total investment in long-term and short-term marketable securities shall not exceed 60% of net worth.
7.3 The investment in any single marketable security shall not exceed 30% of net worth.

Article 8. Procedures for Acquisition or Disposal of Marketable Securities:

8.1 Evaluation and Operating Procedures:The acquisition or disposal of marketable securities shall be handled in accordance with the Company’s internal control system, including the “T-FA-2-008 Investment Evaluation and Acquisition Procedures” and “T-FA-2-011 Investment Disposal Procedures.”
8.2 Determination of Transaction Terms and Authorization Levels:
8.2.1.For transactions conducted on centralized exchange markets or at securities firms’ business premises, the responsible unit shall determine the transaction based on market conditions:Up to NT$20 million (inclusive): approval by the General Manager; Over NT$20 million up to NT$50 million (inclusive): approval by the Chairman;All such transactions shall be reported to the next Board meeting, together with an analysis of unrealized gains or losses on long-term and short-term investments;Transactions exceeding NT$50 million require prior Board approval.
8.2.2.For transactions not conducted on centralized markets or securities firms’ premises, the Company shall obtain the most recent CPA-audited or reviewed financial statements of the target company as a reference for pricing, considering factors such as net asset value per share, profitability, and future development potential. Such transactions shall be approved by the Board, along with an analysis of unrealized gains or losses.

8.3 Execution Unit:Execution shall be carried out by the Finance Department upon approval in accordance with the above authorization levels.

8.4 CPA Opinion:Prior to the date of occurrence, the Company shall obtain the most recent audited or reviewed financial statements of the target company as a reference. Where the transaction amount reaches 20% of paid-in capital or NT$300 million or more, a CPA shall be engaged to provide an opinion on the reasonableness of the transaction price, unless the securities have publicly quoted prices in an active market or otherwise provided by the competent authority.

Article 9. Procedures for Acquisition or Disposal of Real Property and Equipment:

9.1 Evaluation and Operating Procedures: The Company's acquisition or disposal of real property and equipment shall be conducted in accordance with the Company's internal control system, including the "Fixed Assets Acquisition and Custody Procedures" [T-AA-2-003] and the "Fixed Assets Disposal Procedures" [T-AA-2-007]. The total amount of real estate not held for business use shall not exceed 20% of net worth.

9.2 Determination of Transaction Terms and Authorization Levels:

9.2.1. Transaction terms and prices for real property shall be determined with reference to publicly announced current values, appraised values, and recent transaction prices of neighboring properties. Equipment and significant assets shall be acquired through inquiry, comparison, negotiation, or tendering.

9.2.2. Transactions shall be supported by analysis reports, Within NT$30 million (inclusive) and within annual budget: approved per authorization levels;Above NT$30 million: subject to Chairman approval and Board resolution.

9.3 Execution Unit:Execution shall be carried out by the relevant responsible unit upon approval.

9.4 Appraisal Reports for Real Property and Equipment:

In acquiring or disposing of real property, equipment, or right-of-use assets thereof, the Company shall, except for transactions with domestic government agencies, self-construction, construction on leased land, or acquisition or disposal of equipment or right-of-use assets for business use, where the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more, obtain an appraisal report issued by a professional appraiser prior to the date of occurrence of the event, and comply with the following provisions:

9.4.1. Where, due to special circumstances, it is necessary to adopt a limited price, specified price, or special price as a reference basis for determining the transaction price, such transaction shall be submitted to the Board of Directors for approval in advance; the same shall apply to any subsequent changes to the transaction terms and conditions.

9.4.2. Where the transaction amount reaches NT$1 billion or more, appraisals shall be obtained from two or more professional appraisers.

9.4.3. Where any of the following circumstances apply to the appraisal results of professional appraisers, unless, in the case of acquisition of assets, all appraisal results are higher than the transaction amount, or in the case of disposal of assets, all appraisal results are lower than the transaction amount, the Company shall engage a certified public accountant to render a specific opinion regarding the reasons for the discrepancy and the fairness of the transaction price:

A. The discrepancy between an appraisal result and the transaction amount reaches 20% or more of the transaction amount.

B. The discrepancy between the appraisal results of two or more professional appraisers reaches 10% or more of the transaction amount.

9.4.4. The date of the appraisal report issued by the professional appraiser shall not precede the date of contract formation by more than three months; provided, however, that where the same announced current land value is applied and the period does not exceed six months, an opinion letter may be issued by the original professional appraiser in lieu thereof.

Article 10.

Procedures for Acquisition or Disposal of Intangible Assets, Right-of-Use Assets, or Membership Certificates:

10.1 Evaluation and Operating Procedures: In acquiring or disposing of intangible assets, right-of-use assets thereof, or membership certificates, the Company shall first have the user department conduct a feasibility assessment. The transaction may only proceed upon approval.The price for the acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates shall be determined by the user department based on prior collection of relevant information and with reference to the prevailing fair market value or expert appraisal reports.Feasibility assessment shall be conducted by user departments prior to approval. Pricing shall be determined based on collected information and market value or expert reports.

10.2 Procedures for Determination of Transaction Terms and Authorization Limits:Handled in accordance with Article 8.2.

10.3 Execution Unit: When the Company acquires or disposes of intangible assets, right-of-use assets thereof, or membership certificates, after obtaining approval in accordance with the authorization levels set forth in the preceding paragraph, the user department, together with the finance department or administrative department, shall be responsible for execution.

10.4 Expert Opinion Reports for Intangible Assets, Right-of-Use Assets Thereof, or Membership Certificates: Where the transaction amount for the acquisition or disposal of intangible assets, right-of-use assets thereof, or membership certificates reaches 20% of the Company's paid-in capital or NT$300 million or more, except for transactions with domestic government agencies, the Company shall, prior to the date of occurrence of the event, engage a certified public accountant to render an opinion on the reasonableness of the transaction price.

Article 11.

Where the transaction amounts for the acquisition or disposal of securities, real estate and equipment, intangible assets or their right-of-use assets, or membership certificates under Articles 8, 9, and 10 reach 20% of paid-in capital or NT$300 million or more, a valuation report issued by a professional appraiser shall be obtained. The calculation of such transaction amount shall be conducted in accordance with Article 16.1.8. The term "within one year" shall be calculated retroactively from the date of the current transaction, and any portion for which a valuation report issued by a professional appraiser or an auditor's opinion has already been obtained in accordance with this Procedure shall be excluded from such calculation.

Article 12. Procedures for Acquisition or Disposal of Claims against Financial Institutions:

The Company shall, in principle, not engage in such transactions. If required in the future, the procedures shall be separately established upon Board approval.

Article 13.

Transactions involving derivatives shall be handled in accordance with the Company's "T-FA-3-014 Procedures for Derivatives Trading."

Article 14. Procedures for Mergers, Demergers, Acquisitions, or Share Transfers:

14.1 Evaluation and Operating Procedures:

14.1.1.When the Company conducts a merger, demerger, acquisition, or share transfer, it shall engage attorneys, certified public accountants, or securities underwriters to jointly review statutory procedures and establish a projected timeline. A dedicated project team shall be formed to execute the process in accordance with applicable laws.Prior to the Board of Directors' resolution, the Company shall obtain an opinion from a CPA, attorney, or securities underwriter regarding the reasonableness of the share exchange ratio, acquisition price, or cash or other property to be distributed to shareholders, and submit such opinion to the Board for approval. However, where the Company merges with a subsidiary in which it directly or indirectly holds 100% of the issued shares or total capital, or where such wholly owned subsidiaries merge with each other, the requirement to obtain the aforementioned expert opinion may be exempted.

14.1.2.The Company shall prepare a public document for shareholders detailing important contractual terms and relevant matters of the merger, demerger, or acquisition, together with the expert opinion described in 14.1.1 and the notice of shareholders' meeting, prior to the shareholders' meeting, as a reference for shareholders in deciding whether to approve the transaction.This requirement shall not apply where, pursuant to other laws, a shareholders' meeting is not required.If any participating company is unable to convene a shareholders' meeting due to insufficient attendance, voting rights, or other legal restrictions, or if the proposal is rejected, such company shall immediately publicly disclose the reasons, subsequent handling procedures, and the expected date for convening the shareholders' meeting.

14.2 Other Matters to be Noted:

14.2.1.Board Meeting Dates:Unless otherwise provided by law or approved in advance by the competent authority due to special circumstances, all companies participating in a merger, demerger, or acquisition shall convene their Board meetings and shareholders' meetings on the same day to resolve the relevant matters.Companies participating in a share transfer shall convene their Board meetings on the same day.

14.2.2.Confidentiality Undertaking:All persons participating in or having knowledge of the merger, demerger, acquisition, or share transfer plan shall execute a written confidentiality undertaking. Prior to public disclosure, they shall not disclose the contents of the plan or trade, directly or indirectly, in the shares or other equity securities of any company involved.

14.2.3.Principles for Determination and Adjustment of Share Exchange Ratio or Acquisition Price:

Participating companies shall obtain an expert opinion prior to their respective Board meetings regarding the reasonableness of the share exchange ratio, acquisition price, or distribution to shareholders, and submit it for Board approval.Such ratio or price shall not be arbitrarily changed except under the following circumstances, which must be specified in the agreement:

A. Capital increase in cash, issuance of convertible bonds, stock dividends, issuance of bonds with warrants, preferred shares with warrants, warrants, or other equity securities.

B. Disposal of major assets affecting financial or operational conditions.

C. Occurrence of major disasters or significant technological changes affecting shareholder equity or securities prices.
D. Adjustments due to treasury stock repurchase by any participating company.
E. Changes in the entities or number of participating companies.
F. Other conditions specified in the agreement and publicly disclosed.

14.2.4.Contents to Be Included in the Agreement:
In addition to the requirements under Article 317-1 of the "Company Act" [T-6-201707-002] and Article 22 of the "Business Mergers and Acquisitions Act" [T-6-201707-030], any agreement in which the Company participates in a merger, demerger, acquisition, or share transfer shall also include the following:
A. Handling of breach of contract.
B. Principles for handling previously issued equity securities or treasury shares of dissolved or split entities.
C. Number and handling of treasury shares repurchased after the record date
D. Handling of changes in participating entities.
E. Projected schedule and completion date.
F. Procedures if the plan is not completed on schedule, including the date for convening a shareholders' meeting.

14.2.5.Changes in Participating Entities:
If, after public disclosure, any participating company intends to engage in another merger, demerger, acquisition, or share transfer, all completed procedures or legal actions must be re-executed by all participating companies, unless the number of participants decreases and the shareholders' meeting has authorized the Board to make such changes.

14.2.6.Non-Public Companies Where any participating company is not a public company, the Company shall enter into an agreement with such company and comply with the provisions of 14.2.1, 14.2.2, 14.2.5, and 14.2.7 to 14.2.9.

14.2.7.Listed companies or companies whose shares are traded at securities firms' premises shall prepare and retain complete written records for five years, including:
A. Personnel information: including all individuals who execute or participate in the merger, spin-off, acquisition, or share exchange plan prior to public disclosure of such information, including their job titles, names, and national identification numbers (or passport numbers in the case of foreign nationals).
B. Key dates of material events: including the dates of signing letters of intent or memoranda of understanding, engagement of financial or legal advisors, execution of contracts, and Board of Directors meetings.
C. Key documents and meeting minutes: including merger, spin-off, acquisition, or share exchange plans; letters of intent or memoranda of understanding; material contracts; and minutes of Board of Directors meetings.

14.2.8.Within two days from the Board resolution, companies shall report the information specified in 14.2.7(A) and (B) to the competent authority via the designated online system.

14.2.9.Where any participating company is not listed or traded over-the-counter, the listed company shall enter into an agreement with such company and comply with the requirements of 14.2.7 and 14.2.8.

Article 15. Procedures for Related Party Transactions:

15.1 When the Company acquires or disposes of assets or their right-to-use assets with related parties, in addition to the procedures stipulated in Articles 8, 9, and 10, the following procedures shall also be followed regarding relevant resolutions and assessments of the reasonableness of the transaction terms. Furthermore, for transactions exceeding 10% of the Company's total assets, a valuation report from a professional appraiser or an accountant's opinion shall be obtained as required. The calculation of the transaction amount shall be handled in accordance with Article 16.1.8. In addition, when determining whether a transaction counterparty is a related party, in addition to considering its legal form, the substantive relationship should also be taken into account.

15.2 Assessment and Operating Procedures:

When the Company acquires or disposes of real estate or its right-to-use assets from related parties, or acquires or disposes of other assets besides real estate or its right-to-use assets from related parties, and the transaction amount reaches 20% of the Company's paid-in capital, 10% of its total assets, or NT$300 million or more, except for the purchase or sale of domestic government bonds, bonds with buy-back or sell-back conditions, or the subscription or buy-back of money market funds issued by domestic securities investment trust companies, the following information shall be submitted to the Audit Committee for approval and then to the Board of Directors for approval before the transaction contract can be signed and payments made:

15.2.1.The purpose, necessity, and expected benefits of acquiring or disposing of the assets.

15.2.2.The reasons for selecting related parties as transaction counterparties.

15.2.3.Relevant information on assessing the reasonableness of the predetermined transaction terms for acquiring real estate or its right-to-use assets from related parties, in accordance with 15.3.1 to 15.3.4.

15.2.4.The original acquisition date and price of the related party, the transaction counterparty, and its relationship with the Company and related parties, etc.

15.2.5.A forecast of cash inflows and outflows for each month of the coming year, beginning in the month of contract signing, and an assessment of the necessity of the transaction and the rationality of the use of funds.

15.2.6.A valuation report issued by a professional valuer or an accountant's opinion obtained in accordance with the preceding clause.

15.2.7.Restrictions and other important agreements related to this transaction.

15.2.8.The calculation of the transaction amount mentioned above shall be handled in accordance with Clause 16.1.8, and the term "within one year" refers to the year preceding the date of the transaction. A portion already approved by the shareholders' meeting, audit committee, and board of directors in accordance with these regulations is exempt from further calculation. For the following transactions between the Company and its parent company, subsidiaries, or subsidiaries directly or indirectly wholly owned by them, the board of directors may, in accordance with Articles 8.2.1 and 9.2.2, authorize the chairman to make a preliminary decision within a certain limit, and subsequently submit the transaction to the most recent board of directors for ratification.

A. Acquiring or disposing of equipment or its right-to-use assets for business use.

B. Acquiring or disposing of real estate right-to-use assets for business use.

When submitting a transaction to the Board of Directors for discussion in accordance with paragraph I, the opinions of all independent directors shall be fully considered. Any objections or reservations from independent directors shall be recorded in the minutes of the Board meeting.

If the Company or a subsidiary not a publicly listed domestic company engages in a transaction under paragraph I, and the transaction amount exceeds 10% of the Company's total assets, the Company shall submit all the information listed in paragraph I to the Shareholders' Meeting for approval before signing the transaction agreement and making payment. However, this does not apply to the

Company and its parent company, subsidiaries, or subsidiaries whose directly or indirectly hold 100% of the issued shares or total capital.

15.3 Reasonableness Assessment of Transaction Costs:

15.3.1. When the Company acquires real estate or its right-to-use assets from related parties, the reasonableness of the transaction costs shall be assessed as follows:

A. The transaction price from the related party plus necessary interest and costs legally borne by the buyer. The required interest cost shall be calculated based on the weighted average interest rate of the loans taken out by the company in the year the asset was purchased, but it shall not exceed the maximum borrowing rate for non-financial industries published by the Ministry of Finance.

B. If a related party has previously used the asset as collateral for a loan from a financial institution, the total appraised value of the loan from the financial institution for the asset may be referenced, provided that the cumulative actual loan amount from the financial institution for the asset is at least 70% of the total appraised value and the loan period has exceeded one year. However, this does not apply if the financial institution and one of the parties to the transaction are related parties.

15.3.2. In the case of a combined purchase or lease of land and buildings of the same asset, the transaction costs for the land and buildings may be assessed separately using any of the methods listed in the preceding paragraph.

15.3.3. When the company acquires real estate or its right-to-use assets from a related party, the cost of the real estate shall be assessed in accordance with the provisions of 15.3.1 and 15.3.2, and an accountant shall be consulted for review and specific opinion.

15.3.4. When the valuation result obtained by the Company from a related party for real estate or its right-to-use assets, as stipulated in 15.3.1 and 15.3.2, is lower than the transaction price, it shall be handled in accordance with 15.3.5. However, this shall not apply if the following circumstances exist, and objective evidence is provided, along with specific reasonable opinions from real estate appraisers and accountants:

A. If the related party acquired or leased land for subsequent construction, it may provide evidence that one of the following conditions is met:

(1) The land was valued according to the methods stipulated in 15.3.1 and 15.3.2, and the building was valued based on the related party's construction costs plus reasonable construction profits, the total of which exceeds the actual transaction price. The reasonable construction profit shall be the lower of the related party's average gross profit margin for the past three years or the most recent gross profit margin for the construction industry published by the Ministry of Finance.

(2) Other non-related party transactions involving the same property or adjacent areas within the past year, with similar areas and comparable transaction conditions after assessment based on reasonable floor or area price differences as per real estate sales or leasing practices.

B. Evidence provided by the Company regarding the purchase of real estate or acquisition of real estate use rights from related parties, with transaction conditions comparable to and similar in area to other non-related party transactions in adjacent areas within the past year.The aforementioned adjacent area transactions are defined as those within the same or adjacent street block and no more than 500 meters from the property being traded, or with similar publicly announced market value; the term "similar area" refers to transactions where the area of other non-related party transactions is not less than 50% of the area of the property being traded; the term "within one year" refers to the period preceding the date of acquisition of the real estate or its use rights.

15.3.5.When the Company acquires real estate or its right-to-use assets from related parties, if the valuation results according to 15.3.1 to 15.3.4 and 15.3.6 are all lower than the transaction price, the Company shall handle the following matters:

A. The Company shall allocate the difference between the transaction price and the valuation cost of the real estate or its right-to-use assets to a special surplus reserve in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act ([T-6-201707-029]), and shall not distribute it or transfer it to increase capital or issue new shares. If the investor whose investment in the Company is valued using the equity method is a publicly traded company, the Company shall also allocate the amount allocated to the special surplus reserve in proportion to its shareholding in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act ([T-6-201707-029]).

B. The independent directors of the Audit Committee shall act in accordance with Article 218 of the Company Act ([T-6-201707-002]).

C. The handling of 15.3.5.A and 15.3.5.B shall be reported to the shareholders' meeting, and the details of the transactions shall be disclosed in the annual report and prospectus.

Furthermore, for the Company and publicly traded companies whose investments in the Company are valued using the equity method, the special surplus reserve set aside as stipulated above shall only be used after the assets purchased or leased at a higher price have been recognized as having suffered a depreciation loss, been disposed of, had their leases terminated, or have been appropriately compensated or restored to their original condition, or there is other evidence confirming that there is no unreasonableness, and only after obtaining the consent of the Financial Supervisory Commission.

15.3.6.When the Company acquires real estate or its right-to-use assets from related parties, the assessment and operating procedures stipulated in 15.2 shall apply, and the assessment provisions regarding the reasonableness of transaction costs in 15.3.1, 15.3.2, and 15.3.3 shall not apply:

A. The related party acquired the real estate or its right-to-use assets through inheritance or gift.

B. The related party acquired the real estate or its right-to-use assets more than five years prior to the date of this transaction.

C. The company acquired the real estate by entering into a joint construction contract with a related party, or by commissioning a related party to construct the real estate through land acquisition, leasehold construction, or other similar arrangements.

D. A publicly listed company and its parent company, subsidiaries, or subsidiaries whose wholly-owned issued shares or total capital are acquiring real estate for business use.

15.3.7.If there is other evidence indicating that the Company acquired real estate or its right-to-use assets from a related party in a transaction that is not in accordance with normal business practices, it shall also be handled in accordance with the provisions of 15.3.5.

Article 16. The Company shall disclose information in accordance with the following procedures:

16.1 Items to be announced and reporting standards:

16.1.1.Acquisition or disposal of real estate or its right-to-use assets from related parties, or acquisition or disposal of assets other than real estate or its right-to-use assets with related parties, where the transaction amount reaches 20% of the Company's paid-in capital, 10% of its total assets, or NT$300 million or more. However, this does not apply to the purchase or sale of domestic government bonds, bonds with buy-back or sell-back conditions, or the subscription or buy-back of money market funds issued by domestic securities investment trust companies.

16.1.2.Mergers, divisions, acquisitions, or share transfers.

16.1.3.Losses from derivative transactions reaching the maximum amount of total or individual contract losses stipulated in the prescribed handling procedures.

16.1.4.Acquiring or disposing of equipment or its right-to-use assets for business use, provided the counterparty is not a related party, and the transaction amount meets one of the following criteria:

A. For publicly listed companies with paid-in capital of less than NT$10 billion, the transaction amount is NT$500 million or more.

B. For publicly listed companies with paid-in capital of NT$10 billion or more, the transaction amount is NT$1 billion or more.

16.1.5.For publicly listed companies engaged in construction business, acquiring or disposing of real estate or its right-to-use assets for construction use, provided the counterparty is not a related party, and the transaction amount is NT$500 million or more; where the paid-in capital is NT$10 billion or more, and the company disposes of real estate in completed self-constructed projects, provided the counterparty is not a related party, the transaction amount is NT$1 billion or more.

16.1.6.Acquiring real estate through self-construction, leased construction, joint construction of separate units, joint construction of profit sharing, or joint construction of separate sales, provided that the counterparty is not a related party, and the company's expected investment in the transaction exceeds NT$500 million.

16.1.7.Asset transactions other than those listed in the preceding six clauses, disposal of debt by financial institutions, or investments in mainland China, where the transaction amount exceeds 20% of the company's paid-in capital or NT$300 million. However, the following situations are not subject to this restriction:

A. Buying or selling domestic government bonds or foreign government bonds with a credit rating not lower than Taiwan's sovereign rating.

B. For investors as professionals, this includes buying and selling securities on stock exchanges or at securities firms' business premises; subscribing to foreign government bonds or ordinary corporate bonds and general financial bonds (excluding subordinated bonds) issued in the primary market; subscribing to or buying back securities investment trust funds or futures trust funds; subscribing to or selling index-linked securities; or securities subscribed to by securities firms as underwriters or as advisors to emerging stock companies in accordance with the regulations of the Taiwan Securities Exchange Center.

C. Buying and selling bonds with buy-back or sell-back conditions; subscribing to or redeeming money market funds issued by domestic securities investment trust companies.

16.1.8.The transaction amounts for the preceding seven paragraphs shall be calculated as follows:

A. The amount of each transaction.

B. The cumulative amount of transactions involving the acquisition or disposal of the same type of asset with the same counterparty within one year.

C. The cumulative amount of acquisition or disposal (acquisition and disposal are accumulated separately) of real estate or its right-to-use assets under the same development project within one year.

D. The cumulative amount of the same securities acquired or disposed of within one year (acquisition and disposal are accumulated separately).

16.1.9.The "one year" mentioned above refers to the period preceding the date of this transaction, calculated retroactively for one year. Amounts already announced as required are exempt from further calculation.

16.2 Time Limit for Announcement and Reporting: If the Company acquires or disposes of assets that meet the announcement requirements of 16.1 and the transaction amount reaches the announcement and reporting threshold of this clause, the Company shall file an announcement and report within two days from the date of the transaction.

16.3 Announcement and Reporting Procedure:

16.3.1.The Company shall file an announcement and report the relevant information on the website designated by the Financial Supervisory Commission (FSC).

16.3.2.The Company shall, on a monthly basis, submit the information on derivative transactions conducted by the Company and its non-domestic publicly traded subsidiaries up to the end of the previous month, in the prescribed format, to the information reporting website designated by the FSC before the 10th of each month.

16.3.3.If any item required to be announced by the Company in accordance with regulations contains errors or omissions that need to be corrected at the time of the announcement, the Company shall re-announce and declare all items within two days from the date of becoming aware of the error.

16.3.4.When the Company acquires or disposes of assets, it shall keep relevant contracts, minutes, registers, valuation reports, and opinions from accountants, lawyers, or securities underwriters at the Company's premises for at least five years, unless otherwise stipulated by law.

16.3.5.After the Company has announced and declared a transaction in accordance with 16.1. and 16.2, if any of the following circumstances occur, the Company shall announce and declare the relevant information on the website designated by the Financial Supervisory Commission within two days from the date of the event:

A. The relevant contracts signed in the original transaction have been amended, terminated, or dissolved.

B. The merger, division, acquisition, or share transfer has not been completed according to the schedule stipulated in the contract.

C. The content of the original announcement and declaration has been changed.

Article 17. Subsidiaries of the Company shall comply with the following provisions:

17.1 Subsidiaries shall also establish their own “Regulations for the Acquisition and Disposal of Assets” in accordance with the relevant provisions of the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” [T-6-201707-009].

17.2 Where a subsidiary is not a domestic publicly listed company and its acquisition or disposal of assets reaches the announcement and reporting thresholds set forth in Chapter III of the “Regulations Governing the Acquisition and Disposal of Assets by Public Companies” [T-6-201707-009], the parent company shall file the relevant announcement and reporting on behalf of such subsidiary.

17.3 In the announcement and reporting standards of subsidiaries, the phrase "reaching 20% of the company's paid-in capital or 10% of total assets" refers to the paid-in capital or total assets of the parent company.

Article 18. Penalties:

Employees of the Company who violate the provisions of these Measures when handling the acquisition or disposal of assets shall be subject to periodic assessments in accordance with the

Company's [T-AH-3-003] Work Rules, and penalties shall be imposed according to the severity of the violation.

Article 19. Implementation and Revision:

This procedure, after being approved by the Audit Committee and submitted to the Board of Directors for approval, shall be submitted to the Shareholders' Meeting for approval before implementation, and the same applies to amendments. Any objections or reservations from independent directors shall be recorded in the minutes of the Board meeting.

The Company's formulation or amendment of this procedure shall require the consent of more than half of all members of the Audit Committee and a resolution of the Board of Directors. If the consent of more than half of all members of the Audit Committee is not obtained, it may be implemented with the consent of more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting. Any matters not covered in this procedure shall be handled in accordance with relevant laws and regulations.

Article 20. Reference Documents:

20.1 [T-6-201707-002] Company Act.
20.2 [T-6-201707-005] Regulations Governing the Preparation of Financial Reports by Securities Issuers.
20.3 [T-6-201707-009] Regulations Governing the Acquisition and Disposal of Assets by Public Companies.
20.4 [T-6-201707-013] Statements of Auditing Standards.
20.5 [T-6-201707-029] Securities and Exchange Act.
20.6 [T-6-201707-030] Business Mergers and Acquisitions Act.
20.7 [T-6-201707-031] Financial Holding Company Act.
20.8 [T-6-201707-032] Financial Institutions Merger Act.
20.9 [T-6-201707-033] Regulations Governing Permission for Investment or Technical Cooperation in Mainland China.
20.10 [T-6-201707-052] Banking Act.
20.11 [T-6-201707-053] Insurance Act.
20.12 [T-6-201707-054] Business Entity Accounting Act.
20.13 [T-AA-2-003] Fixed Asset Acquisition and Custody Operations.
20.14 [T-AA-2-007] Fixed Asset Disposal Operations.
20.15 [T-AH-3-003] Working Rules.
20.16 [T-FA-2-011] Investment Disposal Operations.
20.17 [T-FA-3-014] Procedures for Handling Derivative Commodity Transactions.

【Appendices 5】

RICH HONOUR INTERNATIONAL DESIGNS CO., LTD.

Shareholding of All Directors

I. The Capital amount of company as NTD660,000,000 as total issued share as 66,000,000.

II. According to Article 26 paragraph 2 of Securities and Exchange Act, the total shareholding of directors is at least 5,280,000 shares.

III. Individual and collective directors' current numbers of shares held recorded on shareholders' roster as of March 31, 2026.

Position	Name	Number of Shares Held
Chairman	Jessica H.C. Wang	21,001,200
Director	Hsin Li Yang	5,308,800
Director	Ting Yu Yang	1,800,000
Director	I Chen Wang	0
Independent Directors	Chih Wei Chen	0
Independent Directors	Wen Hung Lee	0
Independent Directors	Hui Ying Wu	0
Independent Directors	Hsiao Lei Wang	0
Total		28,110,000