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(This Opinion was originally prepared in Mandarin and solely for regulatory compliance in Taiwan. Should any conflict or discrepancy arise between the Mandarin language version of this and any translated version, the Mandarin language version shall prevail.)

Business Merger and Acquisition Act

Business Merger and Acquisition Act  
Regulations Governing the Establishment and Related Matters of Special Committees  
Companies for Merger/Consolidation and Acquisition Regulations  
Governing the Acquisition and Disposal of Assets by Public Companies

I.

(I)



(II)

(III)

(IV)

II.

Accounting for Business Combinations under Common Control

Accounting Treatment Involving the Company

(I)

(II)

Business Combinations

Accounting Estimates and Errors

Accounting Policies, Changes in



Conceptual

Framework for Financial Reporting

Accounting Treatment Involving the Company Spin

(III)

(IV) The significant assumptions used in the process and the Opinion are as follows:

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Gov er ning t he Acq u is it ion or Dis ps al of As s et s by Pu blic Com

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### III. Process

Based on the financial statements as of December 31, 2025, audited by KPMG, the book value of the assets and liabilities to be spun off is summarized below.

Account	Book value as of December 31, 2025 (NTD thousand)
<b>Assets</b>	
Cash and cash equivalents	281,232
Accounts receivable, net	268,325
Inventories	390,206
Prepayments	28,692
Other current financial assets	633,548
Other current assets	53,783
Property, plant and equipment	63,881
Deferred tax assets	92,064
<b>Total assets (A)</b>	<b>1,811,731</b>
<b>Liabilities</b>	
Accounts payable	(298,490)
Other current liabilities	(1,077,168)
Provisions	(425,228)
Deferred tax liabilities	(141)
Other noncurrent liabilities	(704)
<b>Total liabilities (B)</b>	<b>(1,801,731)</b>
<b>Net assets to be spun off (C)=(A) + (B)</b>	<b>10,000</b>

Source: Management

Note: Calculation differences may exist due to rounding.

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Based on the balance sheet dated December 31, 2025 , provided by management, the book values of assets and liabilities are NTD1,811,731 thousand and NTD1,801,731 thousand, respectively, as of the Base Date. However, the final amounts for the Spin-off will ultimately be determined based on the book values as of the effective date of the Spin-off .

#### IV. Conclusion

(I)

(II)

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Taipei City

Hans Chen

March 30, 2026



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## Declaration of the independent expert

I am entrusted to issue the independent expert's written opinion on the reasonableness of the share exchange ratio regarding the Spin-off in accordance with the requirements of Article 6 of the ~~SEOP~~ ~~SEOP~~, Article 6 of the Regulations Governing the



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Taipei City

Hans Chen

March 30, 2026



## CV of the independent expert

Name: Hans Chen

Education: Master of Accounting , National  
Chengchi University

Bachelor of Public Finance, National  
Taipei University

Position: Partner, Ernst & Young Taiwan

Practice certificate  
number of the CPA: Financial Supervisory Commission Certificate No. 1040030902

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Af Y[[gj\Yf[] oal' 9jla[d] \*( g^ KIYI]e]fl g^ NYdmYlag  
\$ l'] 9kk]Ik 9hhjgY[' e]Ykmj]k l'] nYdm] g^ l']  
daYZajd[gar]kaaf l'] kIYI]e]fl g^ ^afYf[laYd]h g]ga\$Koffq g^  
o]dd Yk l'] ^YajmrfY]p[gr]Yk kYfkq Yf\ daYZadala]k Yl l']  
\YI]& L'] j]kmdlaf\_j][g dr]aYk vnfj][gr]Ykk]Ik Yf\ daYZad  
k'gmd\ l']j]^gj] j]hj]k]fl l'] l]ijm]allq[gn]hYmf]g g^ l']

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1 KK;=

;gfk a\]kaf=L:k af\mklijq ['YjY]gh]j]k]laf]k N]Y]Yg]e]af]f  
l'YIKK=ak Ykkme]\ lg Z] Y \_gaf\_ [gf[]jf\$ alk gn]jY  
\_]f]jYddq 'a\_'j l'Yf l'] nYdm] \]jan]\ kgd]dq ^jge  
Y\_\_j]\_YI]k l'] eYjc]l nYdm]k g^ af\ana\mYd Ykk]Ik  
j]Ykgfk Yj] Yk ^gddgok2

1 L'] 9kk]l 9hhjgY[' ^g[mk]k gf l'] nYdm]k g^  
l']j]^gj] 'Yk daealYlagfk af [Yhlmjaf\_ l'] gn]jYdd  
km[' Ykk]Ik Yj] mladar]\ [gdd][lan]dq oal'af l']  
]fl]jhj]k]

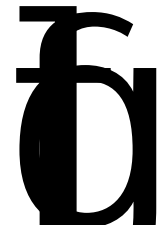
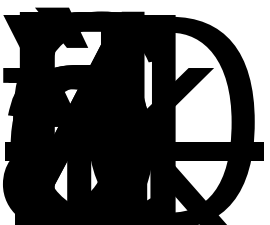
2 L'] nYdm] g^ af|Yf\_aZd] Ykk]Ik ]eZ]\]\ af l'] ]  
Z] e]Ykmj]\ l'jgm\_' l'] ^mlmj] [Yk' ^dgok l']q Yj  
lgYhhjghjaYl]dq j]^d][l l']aj eYjc]l nYdm]&

EYfY\_]e]fl [Yf hj]hYj] hjgkh][lan] ^afYf[aYd af^gjeY  
^gj l'] ^mlmj] gh]j]M]a gmf k Ygf]k]kE g\md] :n&k a f] ]k^ gj] \$  
A 'Yn] mkA]g e]PhhjgY]k l'] hjaeYjq nYdmYIk]k]e]l'g\  
9\\alagfYddq\$ A 'Y]Y]j]Y]h]h]j]g]Y[?]H]k] \$ k]d][laf\_ hmZda  
ljY\]\ [gehYfak oal' Zmk b'f] ]=kH;] k:nkka]af]k]Y]E]g]g]md]  
:mkafY]k]kma\]daf][ghem]Z]da]Ik Yf\ l']f [Yd[mdYlaf\_ Y jY  
emdlahd]k lg Ykk]kk l'] j]AY]kge]Ph]Z]g]Y]l]k]k]lg^m]k]d]gf jYf\_] ]



2 9M G H ;

;g f k a \ ] j a f \_ l ' Y l e Y f Y \_ ] e ] f l i k ^ a f Y f [ a Y d h j g b ] [ l a g f k  
Z ] g Z I Y a f ] \ ^ j g e h m Z d a [ k g m j [ ] k \$ l ' ] A f [ g e ] 9 h h j g



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9hhjgY['lg]9kka\jjaafR>E[YYk]h]jYlagfkYk g^K]hl]eZ]j+($*(
egj]kmaIYZd] ^gj \]I]jeafaf9=IM]K e]Yjca]lq&Ydm] g^
;gfka\]jafSYkl'g^NMd]mYk]g]f$ l'] f]I Ykk]I ZggcnYd]m]g
FL<*lead$agf^ f'La[/eaddaYkf af YfYk'[Yk' ]imk$ nYfd]fl
l'YI alk gl']j Ykk]Ik Yf\ daYZadala]k Yj] Ydkg 'a_'dc
nYdm]k=lyk Ykk]Ik Yf\ daYZadala]k gf l'] ZYdYf[]
[Yd[mdYI] alk ]imalq eYjc]I nYdm]&

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5 R > = ;

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;gfka\]jafR>E[YYk]h]jYlagfkYk g^K]hl]eZ]j+($*(
9hhjgY[f\ EYjc]I 9hhj]ggI['Yhhda[YZd]L'^]g] ^g]I]M]K&
9kk]I 9hhjgY]g] kmaIYZd] ^gj \]I]jeafafR>=Ik] eYjc
]imalq]& f]I ZggcnYd]m]g^adYf]agg^K]hl]eZ]j aK$*(
ZYk]\ gf Y ZYdYf[d]k]P]M]G Ykk]kke]fl g^ l'] j]YdarYZad
Ykk]Ik Yf\ daYZadala]k]jYk]g]g]f]Yd]m]V]I] &YI l'] Zggc
gR>=k Ykk]Ik Yf\ daYZadala]k gf l'] ZYdYf[] k']I]I
]imalq eYjc]I nYdm]&

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- 1 GZIYafYfYd]q']'aklgja]Yd^gjeY ^afYf]f]aY;dkk^f]Y]K]l'] l'] Eg\md] :mkaf]kk
- 2 GZIYafYfYd]q'] hjgkh][lan] ^afYf[aYd af^gjeYlagf YfY hjgna\]eYfZ]q\_]e&fU]^]j lg l'] hjg ^gjeY 'aklgja[Yd ^a gZ]gII']=H; :mkaf]kk Yf\ l'] E\$]Yf]d]f] :m]k]f]a]K]k]af\_ af [gf\alagfk\$ eYjc]I I]j]f\k Yf\ l'] hYkl gh]jYlaf\_ h f][]kkYjq fgjeYdarYlagf Y\bmkle]fik& :Yk]\ gf l']k l'] ^mImj] [kYk'\ ^]j]geca fYd nYdm]&
- 3 ;Yd[mdYI] l'] ^mImj] ^j]] [Yk' ^dgok ZYK]]\ g]H;l'] ^a :m]k]f]kk Yf\ l'] Eg\md]I]gnra]k]f]Y]Z]q\_]e]f] ^I]j [gfka\]jaf\_ l'] d]f]je af^dYla]g]Yaj]Y]g]j]f]Ykl Zq Gp^g\$Yk=]g]d]g]e]k] l'] gh]jYlaf\_ h]j^Z]g]e]M]f]I]=]m]k]f]kk Yf\ Eg\md]A:m]k]af] 'Yn] Yhhda]\ h]jh]ImYd \_j]gol' jYI]k g^ )&) ^gj l'] l'] Eg\md] :mkaf]kk lg [Yd[mdYI] l'] I]jeafYd nYdm]
- 4 K]d][]ma\]daf]I]gh]e]h]Z]d]a]k Yf\ [Yd[mdYI] l'] [gkl g^ ]i l'] ;YhaIYd 9kk]I Hja[af\_ Eg\]d\$ j]kmdlaf\_ af Y o]



jYf\_] )g) ^gj l' ] :mH;kk Yf) lg\*) ^glj']  
Eg\md] :m&kaf]kk

5 <ak[gmflaf\_ l'] ^mlmj] [Yk' ^dgok oal' l'] o]a\_'l]\  
jYf\_] \$ l' ]fl]jhjak] nY'd]m H;Yf:]kaakfg]kklaeYI]\ lg Z  
Z]lo]FFL<\*/eaddYafg\FL<-O/eadd&h'gf]fl]jhjak] nYdm] jYf\_  
l'] Eg\md] :\$n]k'adf]]kl'gjeYdar]\ ogjcaf\_\$a[Y h'k'laeYd]]\n]  
lg Z] Z]l'f O eaddYafg\FL<.\*!eadd&h'gf]Y]\bmklaeY]' ^gj  
]p[]kk fl' ogjcaf\_L<\*[Y-leaddYdagf Yk g ^ l'] N'Y]dmYlag  
]fl]jhjak] nYdm] jYf\_] ^gj la]k E]g\medYI] \m k'af Z]k Z]l'  
FL<\*)/eaddYafg\FL<\* + eaddh'gf]f eZaf]]fl]jhjak] nYdm] jYf\_  
l'] =H; :mY'afN] k'kg\m:dm]kaf]kk ak ]klaeYI]\ lg,,Z] Z]lo:  
eaddagf Y'f(eafL&agf





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A 'Yn] Z]]f ]f\_Y\_] \ Zq 9

L']Y[Im]Yd fky[lagfo and a[[Z] ZYk]\ gf l'] f]l Ykk]l nY  
9^^adaYl]k Yk g^ l'] [dgkaf\_ \Yl]\$ [Yd[mdYl]\ Y[[  
h]j[]f]Y\_A]k&l'] Y\_\_j]]\_Yl] f]l Y'k]k]]9 ^nYad]aY]l]k[m dYl]\  
ZYk]\ 9m]k'Yj]'gd\af\_ h]j]d]FL<O(lk\$addag'j]j]M G ak  
]ph][l]\ lg mk] km[' f]l Ykk]l nYdm@gYok]nl]j]\$ l]p^fklYl  
Y\_\_j]]\_Yl] f]l Ykk]l nYdm] ak Z]dgo FL<O( eaddag  
]ph][l]\ lg j]eYaf Yl]&FL<O( eaddagf

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1 A 'Yn] hjm\]fldq Ykk]kk]\ eq hjg^]kkagfYd [YhYZadaI  
af\]h]f\]f[] Yf\ [gf^aje]\ I'YI Akke]]lg m'l] aj'fm'aj]kq]gIf\ hYjY  
g'9jla[d] - g^ I']  
& 9dkg\$ A Y[cfgod]\\_] I'YI\$ o']f h]j^gjeaf\_ I'] YZg  
^gddgoaf\_ [aj[mekIYf[]k gj gl']j [aj[mekIYf[]k I'YI eYq  
g[[mjj]]\2

1 A gj eq khgmk] ak [mjj]gjj]h\_dmgdY]\ zggjc\$ oal' Y ^ap  
Yk Y \aj]]lgj gj kmh]jnakgj&

2 A gj eq khgmk] 'Yk k]jn]\ Yk \aj]]lgj\$ km h]m]cafk gj\$ eY  
hgkalagf g^ ka\_fa^a[Y Yk]a fY d mZ]]f]]f] \afk e'akk] \afgj]'j] ka\_f  
hYKbg q]Yjk&

3 L'] [gehYfq af o'a[' A gj eq khgmk] ogjck ak j]dYI]]\ lg

4 A 'Yn] Y j]dYlagfk'ah oal' Y h]jkgf o%gd Y K k & a K k'gan]k p a  
Yfq \aj]]lgj\$ kmh]jnakgj\$ eY f]m]Gajf gj h]g k a]gag]f] g^ ka\_  
af^dm]f[] af I'ak [Yk]&

5 A gj eq khgmk] 'Yk Y eYI]]jaYd afn]k]m]G I gj ^afYf[aYd

1 A 'Yn] ]nYdmYI]]\ I'] eYbgj ZYk]k g]^afq g]g f]d gfk ang K &\ 9ad  
YfYdqkak ak YhhjghjaYI] Yf\ j]YkgfYZd] af^gjeYlagf ^jge  
g^ af^gjeYlagf lg I'] Z]kl g^ I'] hjg^]kkagfYd cfgod]\\_]

1 A 'Yn] [gf^aje]\ I'YI I'] Ghafagf ogmd\ fgl j]]m[] I'] j]  
j]]^]]f[af\_ gl']j ]ph]]l j]hgjik gj a]m]G jeYlagf hjgna\]\ Zq

M A 'Yn] [gf^aje]\ I'YI fgf] g^ I'] ghafagfk Yf\ [gf[dmkagf  
Y\nY\$ f] \ 'YI']j] ak fg [gflaf\_]fl ^]] YjjYf\_]e]fl&

A oækdkm ] l' ] a f \ ] h ] f k ] d j ] a ] b ] f ] j g h a f a g f g f l' ] j ] Y l k y f f W Z [ d l ] a f g ] f k  
h j a [ y ] k Y j ] k 9 M d k g h ^ d Y l j 7 f k Y [ l a a f g f ' ] k h a j a l g ^ l j Y f k [ ] f \ ] f l a f \ ] h

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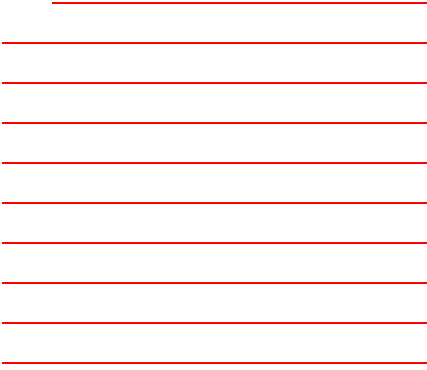









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