Company Code: 4164

CHC Healthcare Group

2026 Annual Shareholders' Meeting

Meeting Agenda

Type of the Meeting:	Physical shareholders' meeting
Date of the Meeting:	June 4, 2026, at 09:00 a.m.
Venue of the Meeting:	No.88, Xing'ai Rd., Neihu Dist., Taipei City, Taiwan (The Company's conference room on the second floor)

Table of Contents

		Page
Ⅰ. Meeting Procedure		2
Ⅱ. Meeting Agenda		3
1. Matters for Report		4
2. Matters for Ratification		7
3. Matters for Discussion		11
4. Elelctions		15
5. Other Proposals		16
6. Extemporary Motions		17
7. Meeting Adjourned		17
Ⅲ. Attachment		
Attachment 1.	2025 Business Report	18
Attachment 2.	2025 Audit Committee’s Review Report	21
Attachment 3.	Information of Endorsements/Guarantees in 2025	22
Attachment 4.	Remunerations Paid to Directors in 2025	23
Attachment 5.	Independent Auditors' Reports and Parent Company Only Financial Statements and Consolidated Financial Statements for the Fiscal Year 2025	24
Attachment 6.	Explanation of the Benefits of the Amendment to the Use of Proceeds Plan and the Lead Underwriter’s Evaluation Opinion	50
Attachment 7.	Comparison Table of Revised Articles of “Articles of Incorporation”	69
Attachment 8.	Opinion on the Necessity and Reasonableness Issued by Securities Underwriter for Conducting a Private Placement	70
Attachment 9.	List of Director & Independent Director Candidates	76
Attachment 10.	Concurrent Positions to be Released from Non-Competition Restrictions on Director and Independent Director Candidates	81
Ⅳ. Appendix		
Appendix 1.	Articles of Incorporation	82
Appendix 2.	Rules of Procedure for Shareholders’ Meetings	88
Appendix 3.	Procedures for Election of Directors	101
Appendix 4.	Shareholdings of All Directors	104

CHC Healthcare Group

Meeting Procedure for 2026 Annual Shareholders' Meeting

1. Commencement

2. Chair's Address

3. Matters for Report

4. Matters for Ratification

5. Matters for Discussion

6. Elections

7. Other Proposals

8. Extemporary Motions

9. Meeting Adjourned

CHC Healthcare Group

Meeting Agenda for 2026 Annual Shareholders' Meeting

Date of the Meeting: June 4, 2026, at 09:00 a.m.

Venue of the Meeting: No.88, Xing'ai Rd., Neihu Dist., Taipei City, Taiwan
(The Company's conference room on the second floor)

1. Commencement
2. Chair's Address
3. Matters for Report
   (1). 2025 business report
   (2). Audit committee's report on review of 2025 audited financial reports
   (3). To report the distribution of dividends and bonuses in cash of 2025
   (4). To report the distribution of the compensations for employees and remunerations for directors of 2025
   (5). To report the information of endorsements/guarantees in 2025
   (6). To report the status of the private placement of common shares resolved by 2025 Annual Shareholders' Meeting
   (7). To report the remunerations paid to directors in 2025
4. Matters for Ratification
   (1). 2025 business report and financial statements
   (2). Proposal for 2025 earnings distribution
   (3). Amendment to the use of proceeds plan for the 5th domestic unsecured convertible corporate bonds
5. Matters for Discussion
   (1). Amendment to "Articles of Incorporation"
   (2). To propose the issuance plan for a private placement of common shares
6. Elections
   To elect directors of the Board of Directors for the 8th term
7. Other Proposals
   To release the non-competition restrictions on new directors
8. Extemporary Motions
9. Meeting Adjourned

Matters for Report

1. 2025 business report

Explanation: The Company's 2025 business report has been resolved by the 15th audit committee's meeting of the 3rd term and by the 19th board meeting of the 7th term. For "2025 Business Report", please refer to Attachment 1 (p18-20).

2. Audit committee's report on review of 2025 audited financial reports

Explanation: For "2025 Audit Committee's Review Report", please refer to Attachment 2 (p21).

3. To report the distribution of dividends and bonuses in cash of 2025

Explanation: Pursuant to Article 25, Paragraph 2 of the Company's "Articles of Incorporation", dividends and bonuses shall be distributed in cash. Based on 195,310,989 outstanding shares as of December 31, 2025, the Company proposed to distribute a cash dividend of NT$1.1 per share, for a total amount of NT$214,842,088. Cash dividends will be paid rounded down to the nearest NT dollar (with any fractional amounts below one NT dollar discarded), and the aggregate of such fractional amounts will be recognized as other income of the Company. The Chairman is authorized to determine the ex-dividend record date, payment date, and other related matters. In the event that the number of outstanding shares changes due to variations in the Company's share capital, resulting in a change in the dividend distribution ratio, the Chairman is also authorized to make the necessary adjustments accordingly.

4. To report the distribution of the compensations for employees and remunerations for directors of 2025

   Explanation: (1). According to Article 24-1 of the Company's "Articles of Incorporation", and after taking into consideration shareholders' interests and employee welfare, the Company proposed to appropriate employee compensation of approximately 0.59%, amounting to NT$115,000, and directors' remuneration of approximately 2.89%, amounting to NT$5,600,000. Of the total employee compensation, no less than 20% is proposed to be allocated to junior employees, amounting to NT$23,000.

   (2). The scope of junior employees refers to employees who are not managerial personnel and whose salary level is below a specified threshold. Such threshold shall be determined in accordance with the amount announced annually under the "Regulations Governing Additional Deduction of Salary Expenses for Employee Salary Increases of Small and Medium Enterprises" by the Ministry of Economic Affairs.

   (3). This proposal has been approved by the 9th compensation committee's meeting of the 6th term and by the 19th board meeting of the 7th term. Both employee compensation and directors' remuneration will be distributed in cash. The Board of Directors has authorized the Chairman to determine the payment date and other related matters.

5. To report the information of endorsements/guarantees in 2025

   Explanation: For "Information of Endorsements/Guarantees in 2025", please refer to Attachment 3 (p22).

6. To report the status of the private placement of common shares resolved by 2025 Annual Shareholders' Meeting

   Explanation: At the Annual Shareholders' Meeting held on June 4, 2025, the Company resolved to conduct a private placement of common shares. The validity period of this plan extends until June 3, 2026. However, due to the impact of both domestic and international economic conditions, it has become increasingly difficult to identify legally qualified strategic investors in line with the requirements of the private placement. If the placement is not completed by the expiration date, the plan will automatically become void.

7. To report the remunerations paid to directors in 2025

   Explanation: The Company's directors' remuneration is determined in accordance with Article 24-1 of the Company's "Articles of Incorporation". In addition to taking into account the Company's operating results, directors are granted reasonable remuneration with reference to their contributions to the Company. The performance evaluation of the Board of Directors and relevant functional committees has been resolved by the Company's 9th compensation committee's meeting of the 6th term and by the 19th board meeting of the 7th term. For "Remunerations Paid to Directors in 2025", please refer to Attachment 4 (p23).

Matters for Ratification

1. 2025 business report and financial statements
   (Proposed by Board of Directors)
   Explanation: (1). The Company's Parent Company Only Financial Statements and Consolidated Financial Statements for the Fiscal Year 2025 have been audited by independent auditors Yu-Fang, Yen, and Sheng-Wei, Teng, of PricewaterhouseCoopers (PwC) Taiwan, along with its 2025 Business Report, submitted to the audit committee for review and issuance of a written review report.
   (2). For “2025 Business Report”, “2025 Audit Committee’s Review Report”, “Independent Auditors' Reports and Parent Company Only Financial Statements and Consolidated Financial Statements for the Fiscal Year 2025”, please refer to Attachment 1 (p18-20), Attachment 2 (p21) and Attachment 5 (p24-49).
   (3). The proposal has been resolved by the Company’s 15th audit committee’s meeting of the 3rd term and by the 19th board meeting of the 7th term.
   (4). Please ratify it.
   Resolution:

2. Proposal for 2025 earnings distribution
   (Proposed by Board of Directors)
   Explanation: (1). The Company’s profit for the year 2025 is NT$186,276,723. After setting aside a legal reserve for NT$18,627,672, appropriating a special reserve of NT$18,202,280 based on Article 41, paragraph 1 of “Securities and Exchange Act”, and then adding unappropriated retained earnings at the beginning of the year 2025 for NT$163,668,055, the distributable unappropriated retained earnings for the year 2025 is NT$313,114,826. Proposal for earnings distribution is as follows:

(Continued on next page)

CHC Healthcare Group

Table of 2025 Earnings Distribution

Item	Amount(NT$)	
	Subtotal	Total
Unappropriated retained earnings at the beginning of the year		163,668,055
Add: Profit for the year	186,276,723	
Deduct: Legal reserve	(18,627,672)	
Deduct: Special reserve	(18,202,280)	
Subtotal		149,446,771
Distributable unappropriated retained earnings for the year		313,114,826
Distribution items:		
Cash dividends (NT$1.1 per share)		214,842,088
Unappropriated retained earnings at the end of the year		98,272,738

Chairman: Tien-Ying, Lee Managerial officer: Ming-Lun, Lee Accounting officer: Yi-Chun, Chen

(2). 2025 earnings distribution is first distributed from earnings in 2025 which is distributable.

(3). The proposal has been resolved by the Company's 15th audit committee's meeting of the 3rd term and by the 19th board meeting of the 7th term.

(4). Please ratify it.

Resolution:

3. Amendment to the use of proceeds plan for the 5th domestic unsecured convertible corporate bonds

(Proposed by Board of Directors)

Explanation: (1). The issuance of the Company's 5th domestic unsecured convertible corporate bonds was approved by the Board of Directors on December 2, 2024. The offering was declared effective by the Financial Supervisory Commission under FSC Letter No.1130367071 dated December 30, 2024, and the extension of the offering period by three months was approved under FSC Letter No.1140337237 dated March 21, 2025. The bonds were subsequently listed and traded on the OTC market on June 20, 2025.

(2). On June 20, 2025, the Company approved, through a resolution of the Board of Directors, the first amendment to the use of proceeds plan for the 5th domestic unsecured convertible corporate bonds. The amendment was primarily due to volatility in domestic and international capital markets and the impact of the overall macroeconomic environment, as well as partial conversions of the 4th domestic secured convertible corporate bonds. Accordingly, the maximum aggregate face value of the issuance was adjusted from NT$1.5 billion to NT$0.9 billion, and the allocation of the original use of proceeds was revised. Prior to the amendment, the total required funding amount was NT$1,545,000 thousand, to be used for the repayment of the principal of the 4th domestic secured convertible corporate bonds in the amount of NT$1,311,910 thousand and the repayment of bank loans in the amount of NT$233,090 thousand. After the amendment, the total required funding amount was NT$904,500 thousand, to be allocated to NT$439,525 thousand for the repayment of the principal of the 4th domestic secured convertible corporate bonds and NT$464,975 thousand for the repayment of bank loans.

(Continued on next page)

(3). On September 26, 2025, the Company approved, through a resolution of the Board of Directors, the second amendment to the use of proceeds plan for the 5th domestic unsecured convertible corporate bonds. The amendment was primarily due to the fact that the actual amount used for the repayment of the principal of the 4th domestic secured convertible corporate bonds was NT$7,484 thousand, leaving NT$432,041 thousand of the originally allocated funds unutilized, and therefore necessitating an amendment to the use of proceeds plan. Prior to the amendment, the total required funding amount was NT$904,500 thousand, to be used for the repayment of the principal of the 4th domestic secured convertible corporate bonds in the amount of NT$439,525 thousand and the repayment of bank loans in the amount of NT$464,975 thousand. After the amendment, the total required funding amount remains NT$904,500 thousand, to be allocated to NT$7,484 thousand for the repayment of the principal of the 4th domestic secured convertible corporate bonds and NT$897,016 thousand for the repayment of bank loans.

(4). For details of the related benefits of the above two amendments to the use of proceeds plan and the lead underwriter's evaluation opinion, please refer to Attachment 6 (p50-68).

(5). Please ratify it.

Resolution:

Matters for Discussion

1. Amendment to “Articles of Incorporation”
   (Proposed by Board of Directors)
   Explanation: (1). The wording is revised as appropriate to meet the Company’s operational needs. For comparison table of revised articles, please refer to Attachment 7 (p69).
   (2). The proposal has been resolved by the Company’s 15th audit committee’s meeting of the 3rd term and by the 19th board meeting of the 7th term.
   (3). Please start discussion.
   Resolution:

2. To propose the issuance plan for a private placement of common shares
   (Proposed by Board of Directors)
   Explanation: (1). To enhance the relationship with strategic investors and consider the effectiveness of raising capital, the Company has proposed a private placement of common shares within the limit of 20,000 thousand shares and may be carried out in installments (no more than 3 times) within one year from the date resolved by the Meeting following Article 43-6 of “Securities and Exchange Act”. Relevant information is as follows:
   A. The basis for and reasonableness of pricing:
   (a). The price per share set for privately placed common shares may not be lower than 80% of the reference price. The reference price shall be the higher of the following two calculations:
   (i). The simple average closing price of the common shares for either the 1, 3, or 5 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction.

(Continued on next page)

(ii). The simple average closing price of the common shares for the 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction.

(b). It is proposed to the Meeting to authorize the Board of Directors to determine the actual price determination date and issuance price in accordance with the status of selecting the specific persons and the market situation, also the price can't be lower than the percentage for the private placement pricing set by the Meeting.

(c). It is believed to be reasonable due to the basis for the method by which the price was set and terms above are all complied with relevant laws and regulations and in line with market situation.

B. The method, objectives, necessity and anticipated benefits for selecting the specific persons:

(a). The method and objectives for selecting the placees: To enhance the relationship with strategic investors, the Company plans to select the specific persons in accordance with Article 43-6 of "Securities and Exchange Act".

(b). The necessity and anticipated benefits: The Company proposed to engage with strategic investors through private placement to raise capital for the Company's long-term operating plan and future business development. It is expected that the private placement will strengthen future competitiveness, improve financial structure, enrich working capital and have advantage on the Company's long-term development. Cooperation with strategic investors may lead to broader business territory, which also has positive influence on shareholders' equity.

(Continued on next page)

C. The reasons for the necessity for conducting the private placement:

(a). The reasons for not using a public offering: The regulation of a three-year non-trading period will help assure the long-term relationship between the strategic investors and the Company through private placement.

(b). The limit on the private placement: Within the limit of 20,000 thousand shares

(c). The use of the capital raised by installments and the anticipated benefits: The capital raised by installments through the private placement will be used to enrich working capital and for future development needs. It is expected to strengthen financial structure, replenish working capital and improve competitiveness of the Company.

D. Since a change to more than one-third of directors is expected to occur due to the re-election of directors at the Meeting, the Company has engaged a securities underwriter to provide the opinion on the necessity and reasonableness for conducting a private placement in accordance with laws and regulations. For relevant contents, please refer to Attachment 8 (p70-75).

(2). The new private placement shares shall have the same rights and obligations as holders of common shares of the Company except for the transfer limitation of privately placed securities within three years of the delivery date stated in Article 43-8 of “Securities and Exchange Act”. It is proposed to the Meeting to authorize the Board of Directors to apply to the competent authority for retroactive handling of public issuance procedures for the private placement shares after three full years since the delivery date based on “Securities and Exchange Act” and relevant rules.

(Continued on next page)

(3). It is proposed to the Meeting to authorize the Board of Directors to make amendment and supplement to the issuance price, terms and conditions, particulars of the plan and the actual status and other relevant matters related to the private placement if there occurs any update of R.O.C. laws or regulations, request by the authority, change of the market conditions or due to any subjective and objective factors.

(4). It is proposed to the Meeting to authorize the Chairman to represent the Company to negotiate and sign any document and contract related to the private placement plan, also to handle the relevant issuance matters on behalf of the Company.

(5). The proposal has been resolved by the Company's 16th audit committee's meeting of the 3rd term and by the 20th board meeting of the 7th term.

(6). Please start discussion.

Resolution:

Elections (Proposed by Board of Directors)

- To elect directors of the Board of Directors for the 8th term

Explanation: (1). The term of directors of the 7th term Board of Directors of the Company will expire on June 11, 2026. Election of new directors shall be effected in accordance with Article 199-1 of "Company Act".

(2). There are 7 positions (including 4 directors and 3 independent directors) on the Company's Board of Directors for the 8th term that shall be elected on the Meeting. Since the candidates nomination system in Article 192-1 of "Company Act" is adopted, shareholders shall elect the directors from the list of director candidates at the Meeting. A three-year term of the newly elected members will commence immediately following the conclusion of the Meeting, effective from June 4, 2026 to June 3, 2029. The term of the original directors will end until new directors have been elected at the Meeting.

(3). According to Article 192-1 of "Company Act", Article 14-2 of "Securities and Exchange Act" and "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" governing relevant matters for compliance, list of candidates after examination by the Board of Directors on the board meeting on March 10, 2026 please refer to Attachment 9 (p76-80).

(4). For "Procedures for Election of Directors", please refer to Appendix 3 (p101-103).

(5). Please vote.

Election Results:

Other Proposals (Proposed by Board of Directors)

- To release the non-competition restrictions on new directors

  Explanation: (1). According to Article 209 of “Company Act”: A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval.

  (2). Any newly elected directors who meet the aforesaid situation are proposed to the Meeting for approval to release the non-competition restrictions on new directors. For “Concurrent Positions to be Released from Non-Competition Restrictions on Director and Independent Director Candidates” at the time of nomination, please refer to Attachment 10 (p81).

  (3). The proposal has been resolved by the Company’s 15th audit committee’s meeting of the 3rd term and by the 19th board meeting of the 7th term.

  (4). Please start discussion.

  Resolution:

Extemporary Motions

Meeting Adjourned

【Attachment 1】

CHC Healthcare Group

2025 Business Report

Dear Shareholders:

Thank you for your support and advice to CHC Healthcare Group, which has enabled the Group to maintain stable development in a highly competitive environment. With the tireless efforts of all employees, the Group delivered its best-ever operating performance in 2025, with net profit also increasing compared to the previous year. CHC firmly believes that a solid economic foundation is the cornerstone of sustainable corporate development. Looking ahead, the Group will continue to expand its business and maintain growth momentum, with the aim of maximizing the interests of both shareholders and employees.

1. 2025 business operation results

(1). 2025 business plan implementation

The consolidated operating revenue for 2025 amounted to NT$4,398,280 thousand, representing an increase from NT$3,600,574 thousand in 2024, mainly attributable to an increase in instrument sales volume in 2025. Profit for the year 2025 amounted to NT$225,846 thousand, representing an increase from NT$182,577 thousand in 2024, primarily due to the growth in operating revenue. The consolidated operating results for the year 2025 are as follows:

Unit: NT$ thousand

Item	2025
Operating revenue	4,398,280
Gross profit	1,148,786
Operating expenses	750,982
Operating profit	397,804
Profit before income tax	312,646
Profit for the year	225,846

(2). Budget execution

The Group did not disclose the 2025 financial forecast, and therefore is not required to disclose the budget execution status.

(3). Revenue/expenditure and profitability

Item		2025	2024
Financial structure and solvency	Debt ratio (%)	48.49%	53.06%
	Current ratio (%)	186.68%	136.47%
Profitability	Return on total assets (%)	2.34%	2.08%
	Return on equity (%)	3.07%	2.72%
	Net profit margin (%)	5.13%	5.07%
	Basic earnings per share (NT$)	NT$1.00	NT$1.01

(4). R&D status

The Group is not in the manufacturing industry and therefore does not have a dedicated R&D department, nor did it incur any R&D expenses in 2025.

2. 2026 business plan outline

(1). Product development strategy

The Group has long dedicated to introducing advanced medical equipment and technologies to enhance the quality of medical treatment domestically. In recent years, it has actively promoted precision medicine by introducing systems such as proton therapy and MRI linear accelerators, aiming to eliminate tumors while maximizing the protection of patients' normal tissues.

In addition to maintaining stable partnerships with leading international medical equipment manufacturers, the Group will actively seek out new products through various exhibitions to further expand its product portfolio in the future. By leveraging its existing medical sales channels, the Group aims to boost revenue and create a three-win situation for the Group, patients, and medical institutions.

(2). Medical management service guideline

The Group has developed a full range of medical management services from medical site planning, design and construction, medical equipment installation and testing, division management and operation consulting, medical technician training, to equipment maintenance and subsequent upgrade services.

The key for medical management service to be rooted in Taiwan and to be extended to the overseas market is that the Group has a professional technical team certified by the manufacturers. Instant and high-quality technical support together with flexible and innovative cooperation models helps the Group to form differentiated competitiveness, thereby strengthening the Group's relationship with both customers and suppliers. In the future, the Group will continue to train the technical team to extend the depth and breadth of medical management services to facilitate the business expansion.

(3). Health industry layout

As Taiwan transitions from an aged society to a super-aged society, the growing emphasis on personal health among Taiwanese people has been noted. CHC has expanded its business territories from B2B to B2C step by step, aiming to improve the overall health and well-being of human beings.

Currently, the Group has successfully entered the chain community pharmacy market and is going to continue expanding the number of cooperative channels, enhancing the scale and level of existing physical and online channels to meet the personal and family health management needs of consumers. Moreover, in response to the aging trend, the Group has cooperated with Sakurajuji Group from Japan to engage in Taiwan's elderly care market, focusing on continuing care and preventive medicine, hoping to postpone disability and dementia through health promotion and improve the quality and dignity of life for elderly in Taiwan.

(4). Irradiation business development

CHC actively monitors external environmental changes and market trends and has diversified into various fields starting from the medical industry in recent years, considering the international environment safety and health trends as well as domestic industrial demands, intending to develop the irradiation business.

The Group has exclusively introduced the Belgian IBA irradiation system, which aligns with the principles of sustainable use. This system generates high-energy photon and electron beams, offering a safer, more efficient, and residue-free sterilization method for healthcare, food, and other livelihood-related industries, effectively replacing traditional chemical gas sterilization. It also meets the testing requirements of industries such as aerospace and low-earth orbit satellites and is applicable in semiconductor and composite material processing, delivering innovative solutions across various sectors.

Chairman: Tien-Ying, Lee Managerial officer: Ming-Lun, Lee Accounting officer: Yi-Chun, Chen

【Attachment 2】

CHC Healthcare Group
2025 Audit Committee's Review Report

TO: 2026 Annual Shareholders' Meeting of CHC Healthcare Group

The Company's Board of Directors has submitted the Consolidated Financial Statements and Parent Company Only Financial Statements for the Fiscal Year 2025, which have been audited by independent auditors Yu-Fang, Yen, and Sheng-Wei, Teng, of PricewaterhouseCoopers (PwC) Taiwan. Independent Auditors' Reports stated that, in their opinion, the financial position, operating results, and cash flows are fairly presented. Along with the 2025 business report and proposal for 2025 earnings distribution, the audit committee has reviewed and found no discrepancies. Therefore, under Article 14 of the Securities Exchange Act and Article 219 of the Company Act, we hereby report the above for your reference and verification.

CHC Healthcare Group

By
Ming-Liang, Kao
Convener of audit committee

March 10, 2026

【Attachment 3】

CHC Healthcare Group

Information of Endorsements/Guarantees in 2025

The Company's information of endorsements/guarantees by December 31, 2025:

1. Counterparty: Five 100% owned subsidiaries
2. Total amount of endorsements/guarantees: NT$2,273,520 thousand
3. Purpose of endorsements/guarantees: For subsidiaries' financing needs
4. According to the net worth on December 31, 2025, the ceiling on total amount of the Company's endorsements/guarantees is NT$22,888,569 thousand and the ceiling on amount of the Company's endorsements/guarantees to any individual entity is NT$15,259,046 thousand. All endorsements/guarantees the Company made are pursuant to "Procedures for Endorsement & Guarantee" and there is no circumstance that the amount exceeds the ceiling.

Item	Counterparty	Amount (NT$ thousand)
1	Chiu Ho Medical System Co., Ltd.	400,000
2	Tomorrow Medical System Co., Ltd.	988,800
3	Chiu Ho Scientific Co., Ltd.	80,000
4	Shin-Ho Biotech Co., Ltd.	771,000
5	CHC (Guangzhou) Medical Technology Co., Ltd.	33,720
Total amount		2,273,520

5. Subsidiaries' information of endorsements/guarantees by December 31, 2025:

Item	Provider	Counterparty	Amount (NT$ thousand)
1	Chiu Ho Medical System Co., Ltd.	CHC Healthcare Group	1,106,687
2	Chiu Ho Medical System Co., Ltd.	Tomorrow Medical System Co., Ltd.	621,674
Total amount			1,728,361

【Attachment 4】

CHC Healthcare Group

Remunerations Paid to Directors in 2025

Unit: NT$ thousand, thousand shares, %

Title				Chairman	Vice chairman	Director	Director	Independent director	Independent director	Independent director
Name				Tien-Ying, Lee	Pei-Lin, Lee	Chun-Shung, Huang	Yung-Shun, Chuang	Geng-Wang, Liaw	Chi, Chih	Ming-Liang, Kao
Director's remuneration	Base remuneration (A)	From CHC		0	0	0	0	0	0	0
		From all consolidated entities		0	0	0	0	0	0	0
	Severance pay and pension (B)	From CHC		0	0	0	0	0	0	0
		From all consolidated entities		0	0	0	0	0	0	0
	Remuneration for director (C)	From CHC		800	800	800	800	800	800	800
		From all consolidated entities		800	800	800	800	800	800	800
	Business execution expense (D)	From CHC		64	64	64	64	220	220	220
		From all consolidated entities		64	64	64	64	220	220	220
Total (A+B+C+D) & ratio of total to net income (%)		From CHC		864 0.46%	864 0.46%	864 0.46%	864 0.46%	1,020 0.55%	1,020 0.55%	1,020 0.55%
		From all consolidated entities		864 0.46%	864 0.46%	864 0.46%	864 0.46%	1,020 0.55%	1,020 0.55%	1,020 0.55%
Compensation received as employee	Salary, bonus, and allowance (E)	From CHC		8,815	9,946	0	0	0	0	0
		From all consolidated entities		8,815	9,946	0	0	0	0	0
	Severance pay and pension (F)	From CHC		0	0	0	0	0	0	0
		From all consolidated entities		0	0	0	0	0	0	0
	Compensation for employee (G)	From CHC	Cash	0	0	0	0	0	0	0
			Share	0	0	0	0	0	0	0
		From all consolidated entities	Cash	0	0	0	0	0	0	0
			Share	0	0	0	0	0	0	0
Total (A+B+C+D+E+F+G) & ratio of total to net income (%)		From CHC		9,679 5.20%	10,810 5.80%	864 0.46%	864 0.46%	1,020 0.55%	1,020 0.55%	1,020 0.55%
		From all consolidated entities		9,679 5.20%	10,810 5.80%	864 0.46%	864 0.46%	1,020 0.55%	1,020 0.55%	1,020 0.55%
Compensation from other non-consolidated entities invested by CHC				None	None	None	None	None	None	None

1. Please state the payment policy, system, standard, and structure of the independent directors' remuneration, and describe the amount paid in linkage to responsibilities, risks, time spent, and related factors: The Company has taken out liability insurance for all independent directors and has given a fixed amount of remuneration based on the actual participation of each independent director in the functional committees and the Board of Directors. Total remunerations paid to directors will be decided according to the Company's annual operating results and reported to the shareholders' meeting. Benchmark for the remuneration of individual directors will be determined by the results of the internal evaluation of the Board of Directors, self-evaluation by individual board members, evaluation by appointed external professional institutions, or other appropriate methods.
2. Except as disclosed in the above table, remunerations received by the directors due to providing services to any of the entities listed in the consolidated financial statement (e.g. act as a consultant in a non-employee capacity for CHC, entities listed in the consolidated financial statement, investee enterprises, etc.) in the most recent year: None

【Attachment 5】

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of CHC Healthcare Group

Opinion

We have audited the accompanying parent company only balance sheets of CHC Healthcare Group (the "Company") as at December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of material accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and 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 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 Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2025 parent company only financial statements are stated as follows:

Assessment of investments accounted for using equity method

Refer to Note 4(9) for accounting policy on investments accounted for using equity method, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to impairment assessment of investments accounted for using equity method, and Note 6(4) for details of investments accounted for using equity method.

Impairment assessment of Treasure of Health Co., Ltd., Chiu Ho Medical System Co., Ltd., and Tomorrow Medical System Co., Ltd., the Company's subsidiaries

As of December 31, 2025, the Company's subsidiaries, Treasure of Health Co., Ltd. (Treasure of Health), and Chiu Ho Medical System Co., Ltd. and its subsidiaries ("Chiu Ho Medical Group"), and Tomorrow Medical System Co., Ltd. (Tomorrow Medical) recognised investments accounted for using equity method amounting to NT$6,331,849 thousand, and investment income amounting to NT$198,165 thousand for the year then ended. Because these investments constituted 63% of the Company's total assets as of December 31, 2025, and investment income constituted 105% of the Company's profit before tax for the year ended December 31, 2025, which are significant to the Company's financial statements, we identified the assessment of investments accounted for using equity method as a key audit matter. Furthermore, the key audit matters identified in the subsidiaries' financial statements (specifically impairment assessment of goodwill and property, plant and equipment) are also identified as key audit matters of the Company. The key audit matters for the year ended December 31, 2025 are stated as follows:

Impairment assessment of goodwill

Description

As of December 31, 2025, after identifying the smallest cash generating unit which can generate independent cash flows, Treasure of Heath and Chiu Ho Medical Group used the recoverable amount of each cash generating unit to assess whether goodwill arising from business combination may be impaired. Since the assumptions used by management to assess whether goodwill is impaired involve subjective judgement and have high uncertainty, we considered the impairment assessment of goodwill

as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

A. Obtained an understanding on how management identifies the objective evidence of goodwill impairment, taking into account certain factors in a consistent manner and ascertained whether the management uses reliable information.

B. Obtained the report on the valuation of the subsidiary issued by an expert appointed by the management and performed the following:

(1) Assessed the expert's independence, objectiveness and competence by reviewing the expert's qualification.

(2) Assessed whether the valuation model is reasonable based on our knowledge of Treasure of Health and Chiu Ho Medical Group's businesses and industry.

(3) Confirmed whether the expert uses the same future cash flows relative to the budget for the future years provided by the management.

(4) Checked whether the comparable assets adopted in the appraisal report are consistent with the actual operations.

(5) Assessed whether the significant assumptions applied by the expert are relevant and reasonable and tested the mathematical accuracy.

Assessment of Reasonableness of Purchase Price Allocation for Business Combination

Description

On November 1, 2024, the Company's subsidiary, Treasure of Health, acquired 51% of the share capital of Happy Health Co., Ltd. (Happy Health) for a cash consideration of NT$71,400 thousand. This investment is accounted for using the equity method by the Company. The allocation of the purchase price to the net fair value of identifiable assets and liabilities acquired and goodwill of the investee company for this acquisition is based on management's assessment, which involves accounting estimates and assumptions. Since the net fair value of the investee's identifiable assets and liabilities, as well as goodwill, were finalized in the third quarter of 2025, we have identified the purchase price allocation for the aforementioned equity interest as one of our key audit matters.

Refer to Note 4(32) for the accounting policy on business combinations, and Note 6(32) for related details.

How our audit addressed the matter

In addition to understanding management's basis and procedures for the purchase price allocation, we also reviewed the fair value assessment methods for identifiable assets and liabilities assumed, as presented in the purchase price allocation report prepared by experts commissioned by Treasure of Health, and the reasonableness of the key assumptions used in the future cash flow forecasts for identifiable intangible assets and the fair value calculation methods to determine goodwill. Our procedures included:

A. Verifying the parameters and calculation formulas used in the valuation model.

B. Comparing the projected growth rates and operating net margins used with historical results, economic forecasts, and industry outlook reports.

C. Comparing the discount rates used with the cost of capital assumptions for cash-generating units and the rates of return for similar assets.

Impairment assessment of property, plant and equipment

Description

Due to fierce competition in the healthcare industry, certain leasing businesses of CHC Healthcare Group (the "Group") did not achieve expected profitability. The Group assesses the impairment based on the estimated recoverable amounts of leased assets (shown as property, plant and equipment) where there is an indication that they are impaired. Given that the calculation of recoverable amounts requires significant accounting estimates relying on subjective judgement and a high degree of uncertainty, we considered the impairment assessment of leased assets as a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

A. Obtained an understanding on how management identifies the objective evidence of impairment, taking into account certain factors in a consistent manner and ascertained whether the management uses reliable information.

B. Acquired the asset appraisal report issued by an expert appointed by the management and performed the following:

(1) Assessed the independence, objectiveness and competence by reviewing the expert's qualification.

(2) Assessed whether the valuation method is widely adopted and appropriate based on our knowledge of the Group's businesses and industry.

(3) Confirmed whether the replacement cost, comparative objects and the assets' use indicated on the appraisal report are consistent with the actual operations.

(4) Assessed whether the significant assumptions applied by the expert are relevant and reasonable and tested the mathematical accuracy.

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 for such internal controls 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 it is not a guarantee that an audit conducted in accordance with the Standards of 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 professional skepticism throughout the audit. We also:

A. 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 controls.
B. Obtain an understanding of internal controls 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 controls.
C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
D. 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.
E. 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.
F. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the 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 controls that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the current period 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.

For and on behalf of PricewaterhouseCoopers, Taiwan
March 10, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents		$ 267,596	3	$ 156,244	2
1110	Financial assets at fair value through profit or loss - current		15,996	-	49,669	-
1210	Other receivables due from related parties		1,105,001	11	436,112	5
1220	Current tax assets		102	-	102	-
1410	Prepayments		1,069	-	5,706	-
11XX	**Total current assets**		1,389,764	14	647,833	7
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current		43,643	-	9,081	-
1517	Financial assets at fair value through other comprehensive income - non-current		14,513	-	12,724	-
1550	Investments accounted for using equity method		8,601,685	85	8,508,424	92
1600	Property, plant and equipment		616	-	608	-
1755	Right-of-use assets		16,633	-	23,516	-
1840	Deferred tax assets		57,032	1	58,616	1
1990	Other non-current assets		359	-	572	-
15XX	**Total non-current assets**		8,734,481	86	8,613,541	93
1XXX	**Total assets**		$ 10,124,245	100	$ 9,261,374	100

(Continued)

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and Equity	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Short-term borrowings		$ 200,000	2	$ 250,000	3
2150	Notes payable		135	-	135	-
2200	Other payables		18,540	-	22,097	-
2220	Other payables due from related parties		21,146	-	-	-
2230	Current tax liabilities		17,146	-	1,774	-
2280	Lease liabilities - current		6,955	-	6,828	-
2320	Long-term liabilities, current portion		247,800	3	1,306,507	14
2399	Other current liabilities		939	-	997	-
21XX	**Total current liabilities**		512,661	5	1,588,338	17
	Non-current liabilities					
2500	Financial liabilities at fair value through profit or loss - non-current		11,340	-	-	-
2530	Bonds payable		803,510	8	-	-
2540	Long-term borrowings		1,156,400	12	1,352,000	15
2570	Deferred tax liabilities		734	-	734	-
2580	Lease liabilities - non-current		10,076	-	17,031	-
25XX	**Total non-current liabilities**		1,982,060	20	1,369,765	15
2XXX	**Total liabilities**		2,494,721	25	2,958,103	32
	Equity					
	Share capital					
3110	Common stock		1,953,110	19	1,668,651	18
	Capital surplus					
3200	Capital surplus		4,858,430	48	3,732,745	40
	Retained earnings					
3310	Legal reserve		486,240	5	469,411	5
3320	Special reserve		395,141	4	385,664	4
3350	Unappropriated retained earnings		349,945	3	441,941	5
	Other equity					
3400	Other equity		(413,342)	(4)	(395,141)	(4)
3XXX	**Total equity**		7,629,524	75	6,303,271	68
	Significant contingent liabilities and unrecognised contract commitments					
	Significant events after the balance sheet date					
3X2X	**Total liabilities and equity**		$ 10,124,245	100	$ 9,261,374	100

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS, EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	2025 Amount	2025 %	2024 Amount	2024 %
4000	**Operating revenue**		$ 344,550	100	$ 334,154	100
5000	**Operating costs**		(108,881)	(32)	(122,032)	(37)
5900	**Gross profit**		235,669	68	212,122	63
	Non-operating income and expenses					
7100	Interest income		14,289	4	9,037	3
7010	Other income		22	-	339	-
7020	Other gains and losses		(4,449)	1	4,032	1
7050	Finance costs		(57,672)	(17)	(55,159)	(16)
7000	**Total non-operating income and expenses**		(47,810)	(14)	(41,751)	(12)
7900	**Profit before income tax**		187,859	54	170,371	51
7950	Income tax expense		(1,582)	-	(1,987)	-
8200	**Profit for the year**		$ 186,277	54	$ 168,384	51
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealised gains from investments in equity instruments measured at fair value through other comprehensive income		$ 1,789	1	$ 2,565	1
8330	Share of other comprehensive loss of associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss		(17,716)	(5)	-	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(2,304)	(1)	(14,608)	4
8380	Share of other comprehensive income (loss) of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss		30	-	(5)	-
8300	**Other comprehensive (loss) income for the year**		($ 18,201)	(5)	$ 17,168	5
8500	**Total comprehensive income for the year**		$ 168,076	49	$ 185,552	56
	Earnings per share (in dollars)					
9750	Basic earnings per share		$	1.00	$	1.01
9850	Diluted earnings per share		$	1.00	$	0.98

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	Capital Reserves			Retained Earnings			Other Equity Interest			
		Common stock	Capital surplus	Employee stock warrants	Others	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Others	Total equity
2024												
Balance at January 1, 2024		$ 1,664,194	$ 3,659,068	$ 1,731	$ 55,857	$ 427,524	$ 387,424	$ 648,281	($ 41,008)	($ 344,656)	$ -	$ 6,458,415
Profit for the year		-	-	-	-	-	-	168,384	-	-	-	168,384
Other comprehensive income		-	-	-	-	-	-	-	14,603	2,565	-	17,168
Total comprehensive income		-	-	-	-	-	-	168,384	14,603	2,565	-	185,552
Appropriations of 2023 earnings												
Legal reserve		-	-	-	-	41,887	-	(41,887)	-	-	-	-
Cash dividends		-	-	-	-	-	-	(334,502)	-	-	-	(334,502)
Reversal of special reserve		-	-	-	-	-	(1,760)	1,760	-	-	-	-
Conversion of convertible bonds		4,157	15,943	-	(330)	-	-	-	-	-	-	19,770
Exercise of employee stock options		300	803	(327)	-	-	-	-	-	-	-	776
Compensation cost of employee stock options of subsidiaries		-	-	-	1,948	-	-	-	-	-	-	1,948
Disposal of subsidiaries		-	-	-	(1,948)	-	-	(95)	-	-	-	(2,043)
Redemption liabilities of subsidiaries		-	-	-	-	-	-	-	-	-	(26,645)	(26,645)
Balance at December 31, 2024		$ 1,668,651	$ 3,675,814	$ 1,404	$ 55,527	$ 469,411	$ 385,664	$ 441,941	($ 26,405)	($ 342,091)	($ 26,645)	$ 6,303,271
2025												
Balance at January 1, 2025		$ 1,688,651	$ 3,675,814	$ 1,404	$ 55,527	$ 469,411	$ 385,664	$ 441,941	($ 26,405)	($ 342,091)	($ 26,645)	$ 6,303,271
Profit for the year		-	-	-	-	-	-	186,277	-	-	-	186,277
Other comprehensive income (loss)		-	-	-	-	-	-	-	(2,274)	(15,927)	-	(18,201)
Total comprehensive income (loss)		-	-	-	-	-	-	186,277	(2,274)	(15,927)	-	168,076
Appropriations of 2024 earnings												
Legal reserve		-	-	-	-	16,829	-	(16,829)	-	-	-	-
Cash dividends		-	-	-	-	-	-	(251,967)	-	-	-	(251,967)
Special reserve		-	-	-	-	-	9,477	(9,477)	-	-	-	-
Conversion of convertible bonds		284,241	1,039,242	-	(21,502)	-	-	-	-	-	-	1,301,981
Issuance of convertible bonds		-	-	-	100,170	-	-	-	-	-	-	100,170
Exercise of employee stock options		218	566	(1,404)	1,175	-	-	-	-	-	-	555
Changes in ownership interests in subsidiaries		-	-	-	7,438	-	-	-	-	-	-	7,438
Balance at December 31, 2025		$ 1,953,110	$ 4,715,622	$ -	$ 142,808	$ 486,240	$ 395,141	$ 349,945	($ 28,679)	($ 358,018)	($ 26,645)	$ 7,629,524

CHC HEALTHCARE GROUP
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 187,859	$ 170,371
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation charge		7,208	7,206
Amortisation charge		213	197
Net loss (gain) on financial assets or liabilities at fair value through profit or loss		4,449	(4,030)
Interest expense		42,665	45,924
Interest income		(14,289)	(9,037)
Dividend income		(10)	(330)
Share of profit of associates and joint ventures accounted for using equity method		(203,090)	(194,764)
Amortisation of discount on bonds payable		15,007	9,235
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(1,572)	22,465
Prepayments		4,637	623
Changes in operating liabilities			
Other payables		(3,666)	456
Other current liabilities		(58)	11
Cash inflow generated from operations		39,353	48,327
Interest received during the year		15,205	4,473
Dividends received during the year		261,726	328,867
Interest paid during the year		(42,519)	(45,826)
Income tax paid		(3,285)	(437)
Net cash flows used in operating activities		270,480	335,404
CASH FLOWS FROM INVESTING ACTIVITIES			
Increase in other receivables due from related parties		(630,000)	(270,000)
Acquisition of investments accounted for using equity method		(304,079)	(71,247)
Proceeds from capital reduction of investments accounted for using equity method		139,640	136,000
Acquisition of property, plant and equipment		(370)	(367)
Increase in other non-current assets		-	(500)
Net cash flows used in investing activities		(794,809)	(206,114)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans		1,550,000	1,550,000
Decrease in short-term loans		(1,600,000)	(1,400,000)
Payments of lease liabilities		(6,828)	(6,702)
Proceeds from issuance of bonds		904,500	-
Repayments of bonds		(7,484)	-
Issuance cost of bonds payable		(5,295)	-
Proceeds from long-term debt		862,200	-
Repayments of long-term debt		(810,000)	-
Exercise of employee stock options		555	776
Payment of cash dividends		(251,967)	(334,502)
Net cash flows provided by (used in) financing activities		635,681	(190,428)
Increase (decrease) in cash and cash equivalents		111,352	(61,138)
Cash and cash equivalents at beginning of year		156,244	217,382
Cash and cash equivalents at end of year		$ 267,596	$ 156,244

REPRESENTATION LETTER

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

Very truly yours,

CHC HEALTHCARE GROUP

By

Tien-Ying, Lee
Chairman

March 10, 2026

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of CHC Healthcare Group

Opinion

We have audited the accompanying consolidated balance sheets of CHC Healthcare Group and subsidiaries (the "Group") as at December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, of changes in equity and of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 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 the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and 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 Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion

thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Impairment assessment of goodwill

Description

As of December 31, 2025, the Group generated goodwill of NT$150,617 thousand and NT$202,834 thousand as a result of the merger with Shih-Lu Co., Ltd. and with Treasure of Health Co., Ltd., respectively.

After identifying the smallest cash generating unit which can generate independent cash flows, the Group used the recoverable amount of each cash generating unit to assess whether goodwill may be impaired. Since the assumptions used by management to assess whether goodwill is impaired involve subjective judgment and have high uncertainty, we considered the impairment assessment of goodwill as a key audit matter.

Refer to Note 4(20) for the accounting policy on goodwill impairment, Note 5(2) for uncertainty of accounting estimates and assumptions in relation to goodwill impairment and Note 6(13) for related details.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

A. Obtained an understanding on how management identifies the objective evidence of goodwill impairment, taking into account certain factors in a consistent manner and ascertained whether the management uses reliable information.

B. Obtained the report on the valuation of the subsidiary issued by an expert appointed by the management and performed the following:

(1) Assessed the expert's independence, objectiveness and competence by reviewing the expert's qualification.

(2) Assessed whether the valuation model is reasonable based on our knowledge of the Group's businesses and industry.

(3) Confirmed whether the expert uses the same future cash flows relative to the budget for the future years provided by the management.

(4) Checked whether the comparable assets adopted in appraisal report are consistent with the actual operations.

(5) Assessed whether the significant assumptions applied by the expert are relevant and reasonable and tested the mathematical accuracy.

Assessment of Reasonableness of Purchase Price Allocation for Business Combination

Description

On November 1, 2024, Treasure of Health Co., Ltd. (Treasure of Health), a subsidiary of the Group, acquired 51% of the share capital of Happy Health Co., Ltd. (Happy Health) for a cash consideration of NT$71,400 thousand. This investment is accounted for using the equity method by the Company. As the acquisition resulted in significant intangible assets, and the allocation of the purchase price to the fair value of identifiable assets and liabilities and goodwill was performed in accordance with IFRS 3, “Business Combinations,” the acquisition involves management’s assessment, which requires accounting estimates and assumptions. Since the net fair value of the investee's identifiable assets and liabilities, as well as goodwill, were finalized in the third quarter of 2025, we have identified the purchase price allocation for the aforementioned equity interest as one of our key audit matters.

Refer to Note 4(32) for the accounting policy on business combinations, and Note 6(32) for related details.

How our audit addressed the matter

In addition to understanding management's basis and procedures for the purchase price allocation, we also reviewed the fair value assessment methods for identifiable assets and liabilities assumed, as presented in the purchase price allocation report prepared by experts commissioned by Treasure of Health, and the reasonableness of the key assumptions used in the future cash flow forecasts for identifiable intangible assets and the fair value calculation methods to determine goodwill. Our procedures included:

A. Verifying the parameters and calculation formulas used in the valuation model.

B. Comparing the projected growth rates and operating net margins used with historical results, economic forecasts, and industry outlook reports.

C. Comparing the discount rates used with the cost of capital assumptions for cash-generating units and the rates of return for similar assets.

Impairment assessment of property, plant and equipment

Description

Some of the Group's leasing businesses were not as profitable as expected due to fierce competition in the healthcare industry. The Group assesses the impairment based on the estimated recoverable amounts of leasing assets (shown as property, plant and equipment) where there is an indication that they are impaired. Given that the calculation of recoverable amounts requires significant accounting estimates relying on subjective judgment and uncertainty, we considered the impairment assessment of leasehold assets as a key audit matter.

Refer to Note 4(20) for the accounting policy on asset impairment and Note 5(2) for accounting estimates and assumption uncertainty of asset impairment.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

A. Obtained an understanding on how management identifies the objective evidence of impairment, taking into account certain factors in a consistent manner and ascertained whether the management uses reliable information.

B. Acquired the asset appraisal report issued by an expert appointed by the management and performed the following:

(1) Assessed the independence, objectiveness and competence by reviewing the expert's qualification.

(2) Assessed whether the valuation method is widely adopted and appropriate based on our knowledge of the Group's businesses and industry.

(3) Confirmed whether the replacement cost, comparative objects and the assets' use indicated on the appraisal report are consistent with the actual operations.

(4) Assessed whether the significant assumptions applied by the expert are relevant and reasonable and tested the mathematical accuracy.

Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion on the parent company only financial statements of CHC Healthcare Group as at and for the years ended December 31, 2025 and 2024.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission, 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 professional skepticism throughout the audit. We also:

A. 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 controls.
B. 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 controls.
C. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
D. 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.
E. 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.
F. Obtain sufficient 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 a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period 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.

For and on behalf of PricewaterhouseCoopers, Taiwan
March 10, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

As the financial statements are the responsibility of the management, PricewaterhouseCoopers cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Assets	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets					
1100	Cash and cash equivalents		$ 1,786,493	11	$ 1,641,783	12
1110	Financial assets at fair value through profit or loss - current		15,996	-	49,669	-
1136	Current financial assets at amortised cost		51,768	-	33,712	-
1140	Contract assets - current		68,430	1	70,325	1
1150	Notes receivable, net		18,388	-	22,478	-
1170	Accounts receivable, net		787,002	5	952,823	7
1180	Accounts receivable due from related parties, net		247,460	2	224,881	2
1200	Other receivables		7,219	-	39,660	-
1220	Current tax assets		13,760	-	13,804	-
130X	Inventories		1,079,925	7	883,781	6
1410	Prepayments		854,661	6	709,037	5
1470	Other current assets		53,538	-	125,761	1
11XX	**Total current assets**		4,984,640	32	4,767,714	34
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current		103,603	1	69,041	1
1517	Financial assets at fair value through other comprehensive income - non-current		118,422	1	87,824	1
1535	Non-current financial assets at amortised cost		240,797	1	201,416	1
1560	Contract assets - non-current		62,724	-	51,210	-
1550	Investments accounted for using equity method		5,636	-	10,912	-
1600	Property, plant and equipment		6,023,133	39	5,718,856	40
1755	Right-of-use assets		285,071	2	271,572	2
1760	Investment property, net		1,456,865	9	1,459,475	10
1780	Intangible assets		696,068	4	723,046	5
1840	Deferred tax assets		139,999	1	134,096	1
1930	Long-term notes and accounts receivable		399,034	3	297,153	2
1940	Long-term notes and accounts receivable due from related parties		27,888	-	7,665	-
1990	Other non-current assets		1,082,196	7	414,477	3
15XX	**Total non-current assets**		10,641,436	68	9,446,743	66
1XXX	**Total assets**		$ 15,626,076	100	$ 14,214,457	100

(Continued)

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Liabilities and equity	Notes	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities					
2100	Short-term borrowings		$ 1,089,893	7	$ 856,515	6
2130	Contract liabilities - current		137,054	1	252,250	2
2150	Notes payable		6,905	-	30,969	-
2170	Accounts payable		518,535	3	475,566	4
2200	Other payables		156,741	1	118,940	1
2230	Current tax liabilities		55,606	1	22,793	-
2250	Provisions for liabilities - current		13,543	-	12,407	-
2280	Lease liabilities - current		44,891	-	40,590	-
2320	Long-term liabilities, current portion		637,114	4	1,673,348	12
2399	Other current liabilities		9,811	-	10,201	-
21XX	**Total current liabilities**		2,670,093	17	3,493,579	25
	Non-current liabilities					
2500	Financial liabilities at fair value through profit or loss - non-current		11,340	-	-	-
2527	Contract liabilities - non-current		1,030,891	6	672,241	4
2530	Bonds payable		803,510	5	-	-
2540	Long-term borrowings		2,542,103	16	2,864,801	20
2550	Provisions for liabilities - non-current		17,800	-	18,200	-
2570	Deferred tax liabilities		93,661	1	107,847	1
2580	Lease liabilities - non-current		292,830	2	275,482	2
2600	Other non-current liabilities		114,103	1	109,823	1
25XX	**Total non-current liabilities**		4,906,238	48	4,048,394	28
2XXX	**Total liabilities**		7,576,331	53	7,541,973	53
	Equity attributable to owners of the parent					
	Share capital					
3110	Common stock		1,953,110	12	1,668,651	12
	Capital surplus					
3200	Capital surplus		4,858,430	31	3,732,745	26
	Retained earnings					
3310	Legal reserve		486,240	3	469,411	3
3320	Special reserve		395,141	3	385,664	3
3350	Unappropriated retained earnings		349,945	2	441,941	3
	Other equity					
3400	Other equity		(413,342)	(2)	(395,141)	(3)
31XX	**Total equity attributable to owners of the parent**		7,629,524	49	6,303,271	44
36XX	**Non-controlling interest**		420,221	3	369,213	3
3XXX	**Total equity**		8,049,745	52	6,672,484	47
	Significant contingent liabilities and unrecognised contract commitments					
	Significant events after the balance sheet date					
3X2X	**Total liabilities and equity**		$ 15,626,076	100	$ 14,214,457	100

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT FOR EARNINGS PER SHARE AMOUNTS)

	Items	Notes	2025 Amount	2025 %	2024 Amount	2024 %
4000	**Operating revenue**		$ 4,398,280	100	$ 3,600,574	100
5000	**Operating costs**		(3,249,494)	(74)	(2,841,449)	(79)
5950	**Gross profit**		1,148,786	26	759,125	21
	Operating expenses					
6100	Selling expenses		(482,775)	(11)	(269,170)	(7)
6200	General and administrative expenses		(255,171)	(6)	(253,287)	(7)
6450	(Expected credit impairment loss) impairment gain		(13,036)	-	2,042	-
6000	**Total operating expenses**		(750,982)	(17)	(520,415)	(14)
6900	**Operating profit**		397,804	9	238,710	7
	Non-operating income and expenses					
7100	Interest income		20,731	1	26,102	1
7010	Other income		20,220	-	53,286	1
7020	Other gains and losses		(5,051)	-	2,260	-
7050	Finance costs		(115,782)	(3)	(98,352)	(3)
7060	Share of (loss) profit of associates and joint ventures accounted for using equity method		(5,276)	-	1,001	-
7000	**Total non-operating income and expenses**		(85,158)	(2)	(15,703)	(1)
7900	**Profit before income tax**		312,646	7	223,007	6
7950	Income tax expense		(86,800)	(2)	(40,430)	(1)
8200	**Profit for the year**		$ 225,846	5	$ 182,577	5
	Other comprehensive income					
	Components of other comprehensive income that will not be reclassified to profit or loss					
8316	Unrealised (losses) gains from investments in equity instruments measured at fair value through other comprehensive income		($ 15,927)	-	$ 2,565	-
	Components of other comprehensive income that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations		(2,260)	-	15,515	1
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss		(7)	-	5	-
8300	**Other comprehensive (loss) income for the year**		($ 18,194)	-	$ 18,085	1
8500	**Total comprehensive income for the year**		$ 207,652	5	$ 200,662	6
	Profit attributable to:					
8610	Owners of the parent		$ 186,277	4	$ 168,384	5
8620	Non-controlling interest		$ 39,569	1	$ 14,193	-
	Comprehensive income attributable to:					
8710	Owners of the parent		$ 168,076	4	$ 185,552	6
8720	Non-controlling interest		$ 39,576	1	$ 15,110	-
	Earnings per share (in dollars)					
9750	**Basic earnings per share**		$ 1.00		$ 1.01	
9850	**Diluted earnings per share**		$ 1.00		$ 0.98	

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

		Equity attributable to owners of the parent												
		Capital Reserves				Retained Earnings			Other Equity Interest					
	Notes	Common stock	Capital surplus	Employee stock warrants	Others	Legal reserve	Special reserve	Unappropriated retained earnings	Financial statements translation differences of foreign operations	Unrealised gains (losses) from financial assets measured at fair value through other comprehensive income	Others	Total	Non-controlling interest	Total equity
2024														
Balance at January 1, 2024		$ 1,664,194	$ 3,659,068	$ 1,731	$ 55,857	$ 427,524	$ 387,424	$ 648,281	($ 41,008)	($ 344,656)	$ -	$ 6,458,415	$ 317,091	$ 6,775,506
Consolidated net income		-	-	-	-	-	-	168,384	-	-	-	168,384	14,193	182,577
Other comprehensive income		-	-	-	-	-	-	-	14,603	2,565	-	17,168	917	18,085
Total comprehensive income		-	-	-	-	-	-	168,384	14,603	2,565	-	185,552	15,110	200,662
Appropriations of 2023 earnings														
Legal reserve		-	-	-	-	41,887	-	(41,887)	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	-	(334,502)	-	-	-	(334,502)	-	(334,502)
Reversal of special reserve		-	-	-	-	-	(1,760)	1,760	-	-	-	-	-	-
Conversion of convertible bonds		4,157	15,943	-	(330)	-	-	-	-	-	-	19,770	-	19,770
Exercise of employee stock options		300	803	(327)	-	-	-	-	-	-	-	776	-	776
Changes in ownership interests in subsidiaries		-	-	-	1,948	-	-	-	-	-	-	1,948	(1,948)	-
Decrease in subsidiaries capital from non-controlling interest		-	-	-	-	-	-	-	-	-	-	-	83,053	83,053
Disposal of subsidiaries		-	-	-	(1,948)	-	-	(95)	-	-	-	(2,043)	(56,971)	(59,014)
Redemption liabilities of subsidiaries		-	-	-	-	-	-	-	-	-	(26,645)	(26,645)	(25,600)	(52,245)
Increase in non-controlling interest		-	-	-	-	-	-	-	-	-	-	-	38,478	38,478
Balance at December 31, 2024		$ 1,668,651	$ 3,675,814	$ 1,404	$ 55,527	$ 469,411	$ 385,664	$ 441,941	($ 26,405)	($ 342,091)	($ 26,645)	$ 6,303,271	$ 369,213	$ 6,672,484
2025														
Balance at January 1, 2025		$ 1,668,651	$ 3,675,814	$ 1,404	$ 55,527	$ 469,411	$ 385,664	$ 441,941	($ 26,405)	($ 342,091)	($ 26,645)	$ 6,303,271	$ 369,213	$ 6,672,484
Consolidated net income		-	-	-	-	-	-	186,277	-	-	-	186,277	39,569	225,846
Other comprehensive income (loss)		-	-	-	-	-	-	-	(2,274)	(15,927)	-	(18,201)	7	(18,194)
Total comprehensive income (loss)		-	-	-	-	-	-	186,277	(2,274)	(15,927)	-	168,076	39,576	207,652
Appropriations of 2024 earnings														
Legal reserve		-	-	-	-	16,829	-	(16,829)	-	-	-	-	-	-
Cash dividends		-	-	-	-	-	-	(251,967)	-	-	-	(251,967)	-	(251,967)
Special reserve		-	-	-	-	-	9,477	(9,477)	-	-	-	-	-	-
Conversion of convertible bonds		284,241	1,039,242	-	(21,502)	-	-	-	-	-	-	1,301,981	-	1,301,981
Issuance of convertible bonds		-	-	-	100,170	-	-	-	-	-	-	100,170	-	100,170
Exercise of employee stock options		218	566	(1,404)	1,175	-	-	-	-	-	-	555	-	555
Changes in ownership interests in subsidiaries		-	-	-	7,438	-	-	-	-	-	-	7,4388	(7,438)	-
Decrease in subsidiaries capital from non-controlling interest		-	-	-	-	-	-	-	-	-	-	-	39,182	39,182
Decrease in non-controlling interest		-	-	-	-	-	-	-	-	-	-	-	(20,312)	(20,312)
Balance at December 31, 2025		$ 1,953,110	$ 4,715,622	$ -	$ 142,808	$ 486,240	$ 395,141	$ 349,945	($ 28,679)	($ 358,018)	($ 26,645)	$ 7,629,524	$ 420,221	$ 8,049,745

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 312,646	$ 223,007
Adjustments			
Adjustments to reconcile profit (loss)			
Expected credit loss (impairment gain)		13,036	(2,042)
Depreciation charge		626,039	608,819
Amortisation charge		33,148	25,148
Loss on disposal of property, plant and equipment		6,776	1,447
Property, plant and equipment transferred to expenses		-	133
(Gain) loss from lease modification		(238)	7,333
Interest expense		131,399	118,458
Interest income		(20,731)	(26,102)
Dividend income		(694)	(758)
Government grant income		(1,559)	(1,294)
Bargain purchase gain		-	(362)
Share of loss (profit) of associates and joint ventures accounted for using equity method		5,276	(1,001)
Net loss (gain) on financial assets or liabilities at fair value through profit or loss		4,449	(4,030)
Gain on disposal of subsidiaries		-	(3,534)
Amortisation of discount on bonds payable		15,007	9,235
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets at fair value through profit or loss		(1,572)	22,465
Contract assets		(9,619)	(10,426)
Notes receivable		5,224	25,618
Accounts receivable		63,959	(320,082)
Accounts receivable due from related parties		(42,802)	35,751
Other receivables		32,439	(38,562)
Inventories		(172,656)	(255,603)
Prepayments		(190,642)	(108,579)
Other current assets		86,294	124,846
Changes in operating liabilities			
Contract liabilities		225,699	148,094
Notes payable		(24,064)	(5,510)
Accounts payable		31,989	62,671
Other payables		31,405	(29,880)
Provisions for liabilities		(864)	(2,020)
Other current liabilities		(390)	5,292
Cash inflow generated from operations		1,158,954	358,840
Dividends received during the year		694	1,058
Interest paid during the year		(105,886)	(96,071)
Interest received during the year		20,731	26,102
Income tax paid		(72,036)	(190,562)
Net cash flows from operating activities		1,002,457	99,367

(Continued)

CHC HEALTHCARE GROUP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS)

	Notes	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of financial assets at fair value through other comprehensive income		($ 46,525)	($ 48,300)
Acquisition of financial assets at amortised cost		(57,437)	-
Proceeds from disposal of financial assets at amortised cost		-	30,706
Acquisition of property, plant and equipment		(868,130)	(431,086)
Proceeds from disposal of property, plant and equipment		14,273	11,049
Acquisition of investment properties		(23,998)	(44,705)
Increase in refundable deposits		(135,579)	(114,289)
Decrease in refundable deposits		87,920	83,738
Increase in other non-current assets		(606,200)	(67,716)
Net cash flows from acquisition of subsidiaries		-	(39,251)
Net cash flows from the disposal of a subsidiary		-	74,999
Acquisition of intangible assets		(5,200)	-
Net cash flows used in investing activities		(1,640,876)	(544,855)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase in short-term loans		5,399,851	2,849,655
Decrease in short-term loans		(5,167,080)	(2,352,215)
Payments of lease liabilities		(58,350)	(41,028)
Proceeds from long-term debt		1,122,800	197,615
Repayments of long-term debt		(1,182,020)	(211,704)
Increase in guarantee deposits received		12,448	16,898
Decrease in guarantee deposits received		(6,654)	(5,757)
Proceeds from issuance of bonds		904,500	-
Issuance cost of bonds payable		(5,295)	-
Repayments of bonds		(7,484)	-
Exercise of employee stock options		555	776
Payment of cash dividends		(251,967)	(334,502)
Change in non-controlling interest		39,182	83,053
Dividends paid to non-controlling interests		(16,360)	(14,553)
Net cash flows provided by financing activities		784,126	188,238
Effect of changes in foreign currency exchange rates on cash and cash equivalents		(997)	7,652
Increase (decrease) in cash and cash equivalents		144,710	(249,598)
Cash and cash equivalents at beginning of year		1,641,783	1,891,381
Cash and cash equivalents at end of year		$ 1,786,493	$ 1,641,783

【Attachment 6】

CHC Healthcare Group

Explanation of Changes to the Use of Proceeds for the 5th Domestic Unsecured Convertible Corporate Bonds (1st Amendment)

- **Before the amendment** – 5th domestic unsecured convertible corporate bonds

1. Source of funds

(1) Total funding required for this project: NT$1,545,000 thousand.

(2) Sources of funds

A. Issuance of 15,000 units of the 5th domestic unsecured convertible corporate bonds, each with a face value of NT$100 thousand, totaling NT$1,500,000 thousand, with a 5-year term and a coupon rate of 0%. The bonds will be offered through a book-building process and publicly underwritten at 100% to 103% of face value, with total proceeds of NT$1,545,000 thousand.

B. If actual proceeds fall short due to market fluctuations or other factors, the shortfall will be covered by internal funds or by reducing the amount used for bank loan repayment.

(3) Project items and expected schedule for use of proceeds

The overall allocation of funds and the expected timeline for this project are as follows:

Unit: NT$ thousand

Project item	Expected completion	Total amount required	Expected schedule for use of proceeds	
			2025	
			Q2	Q3
Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity	2025 Q3	1,311,910	-	1,311,910
Repayment of bank loans	2025 Q2	233,090	233,090	-
Total		1,545,000	233,090	1,311,910

(4) Expected benefits

A. Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity

The Group issued its 4th domestic secured convertible corporate bonds on August 4, 2020, with a term of five years and a maturity date of August 4, 2025. In this issuance of the 5th domestic unsecured convertible corporate bonds, the Group plans to raise total proceeds of NT$1,545,000 thousand, of which NT$1,311,910

thousand is intended for the repayment of the principal of the 4th domestic secured convertible corporate bonds upon maturity. This is expected to enhance capital allocation flexibility, reduce interest expenses, and lower reliance on bank loans. Based on the Group's current average interest rate of approximately 2.03% on mid- to long-term bank loans, it is estimated that interest expenses can be reduced by NT$11,097 thousand in 2025. Thereafter, annual interest savings are estimated at NT$26,632 thousand. This will moderately reduce the Group's financial burden and enhance its debt repayment capability.

B. Repayment of bank loans

In this issuance of the 5th domestic unsecured convertible corporate bonds, the Group plans to raise total proceeds of NT$1,545,000 thousand, of which NT$233,090 thousand is intended for the repayment of bank loans. In addition to strengthening debt repayment capability, this will reduce interest expenses arising from bank loans used to support working capital. Based on the interest rates of the bank loans to be repaid, it is estimated that interest expenses can be reduced by NT$2,503 thousand in 2025. Thereafter, annual interest savings are estimated at NT$5,006 thousand. This will moderately reduce the Group's financial burden, strengthen its financial structure, and be beneficial to the Group's overall operational development.

- **<u>After the amendment</u>** – 5th domestic unsecured convertible corporate bonds

1. Source of funds

(1) Sources of funds

Issuance of 9,000 units of the 5th domestic unsecured convertible corporate bonds, each with a face value of NT$100 thousand, totaling NT$900,000 thousand, with a 5-year term and a coupon rate of 0%. The bonds will be offered through a book-building process and publicly underwritten at 100.5% of face value, with total proceeds of NT$904,500 thousand.

(2) After the amendment

Unit: NT$ thousand

Project item	Expected completion	Total amount required	Expected schedule for use of proceeds	
			2025	
			Q2	Q3
Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity	2025 Q3	439,525	-	439,525
Repayment of bank loans	2025 Q2	464,975	464,975	-
Total		904,500	464,975	439,525

(3) Expected benefits

A. Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity

The Group issued its 4th domestic secured convertible corporate bonds on August 4, 2020, with a term of five years and a maturity date of August 4, 2025. In this issuance of the 5th domestic unsecured convertible corporate bonds, the Group plans to raise total proceeds of NT$904,500 thousand, of which NT$439,525 thousand is intended for the repayment of the principal of the 4th domestic secured convertible corporate bonds upon maturity. This is expected to enhance capital allocation flexibility, reduce interest expenses, and lower reliance on bank loans. Based on the Group's current average interest rate of approximately 2.03% on mid- to long-term bank loans, it is estimated that interest expenses can be reduced by NT$3,718 thousand in 2025. Thereafter, annual interest savings are estimated at NT$8,922 thousand. This will moderately reduce the Group's financial burden and enhance its debt repayment capability.

B. Repayment of bank loans

In this issuance of the 5th domestic unsecured convertible corporate bonds, the Group plans to raise total proceeds of NT$904,500 thousand, of which NT$464,975 thousand is intended for the repayment of bank loans. In addition to strengthening debt repayment capability, this will reduce interest expenses arising from bank loans used to support working capital. Based on the interest rates of the bank loans to be repaid, it is estimated that interest expenses can be reduced by NT$5,232 thousand in 2025. Thereafter, annual interest savings are estimated at NT$10,463 thousand. This will moderately reduce the Group's financial burden, strengthen its financial structure, and be beneficial to the Group's overall operational development.

B-1 Details of bank loans planned for repayment

Unit: NT$ thousand

Borrowing entity		CHC	CHC	CHC	Total
Lending institution		Chang Hwa Bank	Syndicated loan	Syndicated loan	
Interest rate		1.91%	2.343%	2.344%	
Loan term		2024/8/13 -2025/7/31	2022/10/28 -2027/10/28	2022/10/28 -2027/10/28	
Original purpose of loan		Working capital	Working capital	Working capital	
Original loan amount		100,000	200,000	280,000	580,000
Planned repayment amount		100,000	200,000	164,975	464,975
Reduction in interest exp.	2025	956	2,343	1,933	5,232
	Thereafter	1,910	4,686	3,867	10,463
Initial drawdown date		2024/7/26	2023/12/28	2025/3/3	

CHC Healthcare Group

5th Domestic Unsecured Convertible Corporate Bonds

Plan Amendment

Evaluation Opinion of Lead Underwriter

Taishin Securities Co., Ltd.

June 12, 2025

With respect to CHC Healthcare Group (hereinafter referred to as “the Company”) in connection with the issuance of its 5th domestic unsecured convertible corporate bonds, and the proposed amendment to the use of proceeds plan and implementation schedule, the amendment is to be submitted to the Board of Directors for resolution and to the most recent shareholders’ meeting for ratification. Pursuant to Article 9, Paragraph 1, Subparagraph 9 of the “Regulations Governing the Offering and Issuance of Securities by Securities Issuers”, the underwriter hereby provides an evaluation and explanation of the content, progress, and expected benefits of the capital-raising plan before and after the amendment as follows:

1. Original plan

(1) Plan details

A. Approval date and reference number of the competent authority: The effective registration was approved on December 30, 2024, under FSC Letter No.1130367071. Furthermore, an extension of the offering period by three months was approved on March 21, 2025, under FSC Letter No.1140337237.

B. Total funding required for this plan: NT$1,545,000 thousand.

C. Sources of funds

(a) Issuance of 15,000 units of the 5th domestic unsecured convertible corporate bonds, each with a face value of NT$100 thousand, totaling NT$1,500,000 thousand, with a 5-year term and a coupon rate of 0%. The bonds will be offered through a book-building process and publicly underwritten at 100% to 103% of face value, with total expected proceeds of up to NT$1,545,000 thousand.

(b) If actual proceeds fall short due to market fluctuations or other factors, the shortfall will be covered by internal funds or by reducing the amount used for bank loan repayment.

(2) Planned use of funds, implementation schedule, and expected benefits

A. Planned use of funds and implementation schedule

Unit: NT$ thousand

Project item	Expected completion	Total amount required	Expected schedule for use of proceeds	
			2025	
			Q2	Q3
Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity	2025 Q3	1,311,910	-	1,311,910
Repayment of bank loans	2025 Q2	233,090	233,090	-
Total		1,545,000	233,090	1,311,910

Source: Provided by the Company

B. Expected benefits

(a) Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity

The Company issued its 4th domestic secured convertible corporate bonds on August 4, 2020, with a term of five years and a maturity date of August 4, 2025. In this issuance of the 5th domestic unsecured convertible corporate bonds, the Company plans to raise total proceeds of NT$1,545,000 thousand, of which NT$1,311,910 thousand is intended for the repayment of the principal of the 4th domestic secured convertible corporate bonds upon maturity. This is expected to enhance capital allocation flexibility, reduce interest expenses, and lower reliance on bank loans. Based on the Company's current average interest rate of approximately 2.03% on mid- to long-term bank loans, it is estimated that interest expenses can be reduced by NT$11,097 thousand in 2025. Thereafter, annual interest savings are estimated at NT$26,632 thousand. This will moderately reduce the Company's financial burden and enhance its debt repayment capability.

(b) Repayment of bank loans

In this issuance of the 5th domestic unsecured convertible corporate bonds, the Company plans to raise total proceeds of NT$1,545,000 thousand, of which NT$233,090 thousand is intended for the repayment of bank loans. In addition to strengthening debt repayment capability, this will reduce interest expenses arising from bank loans used to support working capital. Based on the interest rates of the bank loans to be repaid, it is estimated that interest expenses can be reduced by NT$2,503 thousand in 2025. Thereafter, annual interest savings are estimated at NT$5,006 thousand. This will moderately reduce the Company's financial burden, strengthen its financial structure, and be beneficial to the Company's overall operational development.

C. Actual implementation status and evaluation of benefits

Affected by factors including the Russia-Ukraine war, uncertainties in the political and economic policies of U.S. President Trump, and selling pressure on AI hardware-related stocks triggered by China, resulting in volatility in Taiwan's capital markets, the Company considered that proceeding with pricing hastily under such conditions might result in less favorable issuance terms and could potentially impair shareholders' interests. Accordingly, with respect to the issuance of the 5th domestic unsecured convertible corporate bonds, the Company extended the offering period by three months, which was approved under FSC Letter No.1140337237 dated March 21, 2025. As the offering has not yet been completed, there is currently no implementation status or evaluation of benefits available.

D. Status and reasonableness of unutilized funds

As of the date of issuance of this evaluation opinion, the Company has not yet completed the fundraising. Therefore, there are no unutilized funds, and accordingly, this item is not applicable.

2. Amended plan

(1) Rationale and necessity of the plan amendment

Based on operational considerations, the Company has revised the issuance size of the 5th domestic unsecured convertible corporate bonds from an original maximum of 15,000 units to 9,000 units, to be issued at 100.5% of the face value, resulting in total proceeds of NT$904,500 thousand. It has updated the use of proceeds and allocation amounts accordingly.

Due to recent volatility in Taiwan's capital markets, a portion of the 4th domestic secured convertible corporate bonds has been converted by investors, leading to a change in the issuance size of the 5th domestic unsecured convertible corporate bonds, with the variation amount exceeding 20% of the total planned proceeds. Therefore, the Company intends to reallocate the use of funds and amend the original plan for the use of proceeds.

Pursuant to the Board resolution dated December 2, 2024, the Chairman was authorized to act on behalf of the Company to make any necessary revisions or adjustments in response to changes in internal or external circumstances. In accordance with internal approval procedures and upon approval by the Chairman, the Company plans to submit the amended plan to the Board of Directors on June 20, 2025, and to seek ratification at the next shareholders' meeting.

In summary, in response to current market conditions and operational considerations, the Company intends to adjust the issuance size and reallocate the amounts and schedule for repayment of bank loans and the 4th domestic secured convertible corporate bonds, which is expected to enhance debt repayment capability, reduce interest expenses, and support operational development. Hence, this plan amendment is considered necessary and reasonable.

(2) Sources of funds, project items, and implementation schedule after amendment

A. Sources of funds

The Company will issue 9,000 units of the 5th domestic unsecured convertible corporate bonds, each with a face value of NT$100 thousand, totaling NT$900,000 thousand, with a 5-year term and a coupon rate of 0%. The bonds will be offered through a book-building process and publicly underwritten at 100.5% of face value, with total proceeds of NT$904,500 thousand.

B. Project items and implementation schedule

Unit: NT$ thousand

Project item	Expected completion	Total amount required	Expected schedule for use of proceeds	
			2025	
			Q2	Q3
Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity	2025 Q3	439,525	-	439,525

Repayment of bank loans	2025 Q2	464,975	464,975	-
Total		904,500	464,975	439,525

Source: Provided by the Company

(3) Expected benefits after amendment

A. Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity

The Company issued its 4th domestic secured convertible corporate bonds on August 4, 2020, with a term of five years and a maturity date of August 4, 2025. In this issuance of the 5th domestic unsecured convertible corporate bonds, the Company plans to raise total proceeds of NT$904,500 thousand, of which NT$439,525 thousand is intended for the repayment of the principal of the 4th domestic secured convertible corporate bonds upon maturity. This is expected to enhance capital allocation flexibility, reduce interest expenses, and lower reliance on bank loans. Based on the Company's current average interest rate of approximately 2.03% on mid- to long-term bank loans, it is estimated that interest expenses can be reduced by NT$3,718 thousand in 2025. Thereafter, annual interest savings are estimated at NT$8,922 thousand. This will moderately reduce the Company's financial burden and enhance its debt repayment capability.

B. Repayment of bank loans

In this issuance of the 5th domestic unsecured convertible corporate bonds, the Company plans to raise total proceeds of NT$904,500 thousand, of which NT$464,975 thousand is intended for the repayment of bank loans. In addition to strengthening debt repayment capability, this will reduce interest expenses arising from bank loans used to support working capital. Based on the interest rates of the bank loans to be repaid, it is estimated that interest expenses can be reduced by NT$5,232 thousand in 2025. Thereafter, annual interest savings are estimated at NT$10,463 thousand. This will moderately reduce the Company's financial burden, strengthen its financial structure, and be beneficial to the Company's overall operational development.

(4) Impact of the plan amendment on shareholders' equity

The Company's plan amendment is based on operational considerations and adjustments in response to current market conditions, which will facilitate more efficient utilization of the Company's funds and resources. Consequently, in the long term, the plan amendment is not expected to have any material adverse impact on shareholders' equity.

CHC Healthcare Group

Explanation of Changes to the Use of Proceeds for the 5th Domestic Unsecured Convertible Corporate Bonds (2nd Amendment)

On December 2, 2024, the Board of Directors of the Company resolved to issue the 5th domestic unsecured convertible corporate bonds, which was declared effective by the Financial Supervisory Commission (FSC) under FSC Letter No.1130367071 dated December 30, 2024, and the extension of the offering period by three months was approved under FSC Letter No.1140337237 dated March 21, 2025. The bonds were subsequently listed and traded on the OTC market on June 20, 2025. On June 20, 2025, the Board of Directors further resolved to approve the amendment to the use of proceeds plan for the 5th domestic unsecured convertible corporate bonds, under which the total required funding amount after amendment is NT$904,500 thousand, to be used for the repayment of the principal of the 4th domestic secured convertible corporate bonds amounting to NT$439,525 thousand and the repayment of bank loans amounting to NT$464,975 thousand.
However, the actual amount used for repayment of the principal of the 4th domestic secured convertible corporate bonds was NT$7,484 thousand, with the remaining amount of NT$432,041 thousand originally allocated to such purpose. Therefore, the Company proposes to amend the use of proceeds plan, under which the total required funding amount remains NT$904,500 thousand, to be allocated to NT$7,484 thousand for repayment of the principal of the 4th domestic secured convertible corporate bonds and NT$897,016 thousand for repayment of bank loans. The comparison of project items before and after the amendment is as follows:

- **Plan before amendment**

Unit: NT$ thousand

Project item	Expected completion	Total amount required	Expected schedule for use of proceeds	
			2025	
			Q2	Q3
Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity	2025 Q3	439,525	-	439,525
Repayment of bank loans	2025 Q2	464,975	464,975	-
Total		904,500	464,975	439,525

- **Plan after amendment**

Unit: NT$ thousand

Project item	Expected completion	Total amount required	Expected schedule for use of proceeds
			2025

			Q2	Q3
Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity	2025 Q3	7,484	-	7,484
Repayment of bank loans	2025 Q3	897,016	464,975	432,041
Total		904,500	464,975	439,525

Reasonableness of the expected benefits of the aforementioned updated plan:

1. Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity

   The Company intends to issue the 5th domestic unsecured convertible corporate bonds, as a substitute for funding previously sourced from working capital and bank borrowings, primarily for the repayment of the principal of the 4th domestic secured convertible corporate bonds. As of May 31, 2025, the outstanding balance of the 4th domestic secured convertible corporate bonds was NT$428,700 thousand.

   However, bondholders of the 4th domestic secured convertible corporate bonds continued to convert their holdings during the period from July to August 2025, and as of the maturity date on August 4, 2025, the unconverted balance was NT$7,300 thousand, plus interest at 102.525%, resulting in a total repayment amount of NT$7,484 thousand at maturity, and therefore, the remaining planned funds of NT$432,041 thousand are proposed to be reallocated for the repayment of bank loans. Based on the Group's current average interest rate of approximately 2.03% on mid- to long-term borrowings, with the convertible corporate bonds issuance and internal funds serving as sources of repayment, it is estimated that interest expenses will be reduced by NT$63 thousand in 2025. Thereafter, annual interest cash outflows will be reduced by NT$152 thousand, thereby reducing the Company's financial burden, lowering its reliance on bank borrowings, and preserving flexibility for future capital allocation. Hence, the evaluation of the expected benefits is considered reasonable.

2. Repayment of bank loans

   (1) Reduce interest expenses and enhance flexibility in the use of funds

Unit: NT$ thousand

Lending institution	Chang Hwa Bank	Syndicated loan	Syndicated loan	Syndicated loan	Total
Interest rate	1.91%	2.343%	2.344%	2.3768%	
Loan term	2024/8/13 -2025/7/31	2022/10/28 -2027/10/28	2022/10/28 -2027/10/28	2022/10/28 -2027/10/28	
Original purpose of loan	Working capital	Working capital	Working capital	Repayment of the 2018 syndicated loan	
Original loan amount	100,000	200,000	280,000	1,152,000	1,732,000

Planned repayment amount	100,000	200,000	280,000	317,016	897,016
Reduction in interest exp. - 2025	956	2,343	3,282	1,884	8,465
Reduction in interest exp. - thereafter	1,910	4,686	6,563	7,535	20,694

Note 1: The above financing agreements are revolving during the contractual period.

Note 2: The estimated interest savings for 2025 are calculated based on repayments assumed to be made in June and September 2025.

Note 3: The syndicated loan is provided by a consortium of banks comprising First Commercial Bank, Ltd., Mega International Commercial Bank, Ltd, Taipei Fubon Commercial Bank Co., Ltd., Taiwan Cooperative Bank, Ltd., and Chang Hwa Commercial Bank, Ltd., totaling five banks.

The Company has completed the fundraising for the 5th domestic unsecured convertible corporate bonds in the second quarter of 2025, and of the total proceeds, NT$897,016 thousand has been allocated for the repayment of bank loans. Taking into consideration the amount of bank loans to be repaid, the applicable interest rates, and the timing of repayment, and based on the interest rates of the bank loans to be repaid, it is estimated that annual interest savings will amount to NT$8,465 thousand in 2025 and NT$20,694 thousand in each subsequent year. Accordingly, the Company's fundraising plan, through the repayment of bank loans, is expected to reduce interest expenses and lower financial burden, thereby enhancing the Company's competitiveness, and the expected benefits are considered reasonable.

(2) Strengthen the financial structure and debt repayment capability

Item / Period		Before fundraising (Q3 2024)	After fundraising (estimated, Q3 2025)	
			Before conversion	After conversion
Financial structure	Debt ratio	51.17%	54.22%	47.96%
	Long-term capital to property, plant and equipment ratio	184.80%	200.39%	200.39%
Solvency	Current ratio	151.58%	183.64%	183.64%
	Quick ratio	104.28%	136.35%	136.35%

Note: The post-fundraising estimates are based on the Company's financial statements for the third quarter of 2024, which have been reviewed by the CPA, with the addition of the current fundraising amount of NT$904,500 thousand. The repayment of the 4th domestic secured convertible corporate bonds and bank loans is assumed to be classified as current liabilities for estimation purposes.

As shown in the table above, with respect to financial structure and solvency, following the issuance of the 5th domestic unsecured convertible corporate bonds by the Group, it is expected that NT$897,016 thousand will be used for the repayment of bank loans. In terms of financial structure, before the full conversion of the convertible corporate bonds, the debt ratio will not decrease. However, as the convertible corporate bonds are gradually converted, the Group's debt ratio is expected to gradually decline to 47.96%. The long-term capital to property, plant and equipment ratio will increase to 200.39%, thereby optimizing the Group's financial structure. In addition, in terms of solvency, the quick ratio and current ratio will increase to 183.64% and 136.35%, respectively, after the fundraising, both of which represent improvements compared to pre-fundraising levels. Accordingly, the Group's fundraising plan, which will be used for repayment of bank loans and strengthening working capital, is expected to improve financial structure and enhance solvency, and such expected benefits are considered reasonable.

CHC Healthcare Group

5th Domestic Unsecured Convertible Corporate Bonds

Plan Amendment

Evaluation Opinion of Lead Underwriter

Taishin Securities Co., Ltd.

September 17, 2025

With respect to CHC Healthcare Group (hereinafter referred to as “the Company”) in connection with the issuance of its 5th domestic unsecured convertible corporate bonds, and the proposed amendment to the use of proceeds plan and implementation schedule, the amendment is to be submitted to the Board of Directors for resolution and to the most recent shareholders’ meeting for ratification. Pursuant to Article 9, Paragraph 1, Subparagraph 9 of the “Regulations Governing the Offering and Issuance of Securities by Securities Issuers”, the underwriter hereby provides an evaluation and explanation of the content, progress, and expected benefits of the capital-raising plan before and after the amendment as follows:

1. Original plan

(1) Plan details

A. Approval date and reference number of the competent authority: The effective registration was approved on December 30, 2024, under FSC Letter No.1130367071. Furthermore, an extension of the offering period by three months was approved on March 21, 2025, under FSC Letter No.1140337237.

B. Total funding required for this plan: NT$1,545,000 thousand.

C. Sources of funds

(a) Issuance of 15,000 units of the 5th domestic unsecured convertible corporate bonds, each with a face value of NT$100 thousand, totaling NT$1,500,000 thousand, with a 5-year term and a coupon rate of 0%. The bonds will be offered through a book-building process and publicly underwritten at 100% to 103% of face value, with total expected proceeds of up to NT$1,545,000 thousand.

(b) If actual proceeds fall short due to market fluctuations or other factors, the shortfall will be covered by internal funds or by reducing the amount used for bank loan repayment.

(2) Planned use of funds, implementation schedule, and expected benefits

A. Planned use of funds and implementation schedule

Unit: NT$ thousand

Project item	Expected completion	Total amount required	Expected schedule for use of proceeds	
			2025	
			Q2	Q3
Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity	2025 Q3	1,311,910	-	1,311,910
Repayment of bank loans	2025 Q2	233,090	233,090	-
Total		1,545,000	233,090	1,311,910

Source: Provided by the Company

In response to current market conditions and operational considerations, the Company’s Board of Directors has resolved the plan amendment on June 20, 2025 to adjust the issuance size from an original maximum of 15,000 units to 9,000 units and issue at 100.5% of the face value, resulting in total proceeds of NT$904,500 thousand, and to reallocate the amounts and schedule for repayment of bank loans and the 4th domestic

secured convertible corporate bonds. The amended plan is as follows:

Unit: NT$ thousand

Project item	Expected completion	Total amount required	Expected schedule for use of proceeds	
			2025	
			Q2	Q3
Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity	2025 Q3	439,525	-	439,525
Repayment of bank loans	2025 Q2	464,975	464,975	-
Total		904,500	464,975	439,525

Source: Provided by the Company

Note: The amendment to the use of proceeds plan for the 5th domestic unsecured convertible corporate bonds was resolved by the Board of Directors on June 20, 2025.

B. Expected benefits

(a) Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity

The Company issued its 4th domestic secured convertible corporate bonds on August 4, 2020, with a term of five years and a maturity date of August 4, 2025. In this issuance of the 5th domestic unsecured convertible corporate bonds, the Company plans to raise total proceeds of NT$904,500 thousand, of which NT$439,525 thousand is intended for the repayment of the principal of the 4th domestic secured convertible corporate bonds upon maturity. This is expected to enhance capital allocation flexibility, reduce interest expenses, and lower reliance on bank loans. Based on the Company's current average interest rate of approximately 2.03% on mid- to long-term bank loans, it is estimated that interest expenses can be reduced by NT$3,718 thousand in 2025. Thereafter, annual interest savings are estimated at NT$8,922 thousand. This will moderately reduce the Company's financial burden and enhance its debt repayment capability.

(b) Repayment of bank loans

In this issuance of the 5th domestic unsecured convertible corporate bonds, the Company plans to raise total proceeds of NT$904,500 thousand, of which NT$464,975 thousand is intended for the repayment of bank loans. In addition to strengthening debt repayment capability, this will reduce interest expenses arising from bank loans used to support working capital. Based on the interest rates of the bank loans to be repaid, it is estimated that interest expenses can be reduced by NT$5,232 thousand in 2025. Thereafter, annual interest savings are estimated at NT$10,463 thousand. This will moderately reduce the Company's financial burden, strengthen its financial structure, and be beneficial to the Company's overall operational development.

C. Actual implementation status and evaluation of benefits

The Company completed the fundraising of NT$904,500 thousand on June 18, 2025, of

which NT$464,975 thousand was for the repayment of bank loans, and the Company repaid the bank loans in accordance with the plan, with such repayments completed in the second quarter of 2025 in line with the scheduled use of funds. Taking into account the interest rates and timing of the bank loan repayments, it is estimated that interest expenses will be reduced by NT$5,232 thousand in 2025, and thereafter, annual interest savings are projected to be NT$10,463 thousand. Such savings in interest expenses will moderately reduce the Company's financial burden, and the benefits of strengthening the financial structure are considered reasonable.

In addition, the amount of NT$439,525 thousand designated for the repayment of the principal of the 4th domestic secured convertible corporate bonds was originally scheduled to be executed in the third quarter of 2025, thus the expected benefits had not yet begun to materialize. However, the 4th domestic secured convertible corporate bonds matured on August 4, 2025, based on inquiries with the Company's management, bondholders of the 4th domestic secured convertible corporate bonds continued to convert their holdings during the period from July to August 2025, and as of the maturity date, the unconverted balance amounted to NT$7,300 thousand, plus interest at 102.525%, resulting in a reduced repayment amount of NT$7,484 thousand at maturity.

D. Status and reasonableness of unutilized funds

The Company completed the fundraising for this offering on June 18, 2025. In accordance with the planned schedule for the use of funds, the fundraising plan is to be executed in the second and third quarters of 2025. As of the second quarter of 2025, the Company utilized NT$464,975 thousand in accordance with the planned schedule for the repayment of bank loans. The remaining unutilized funds amount NT$439,525 thousand are in demand deposits and not as a pledge. Therefore, the use of the unutilized funds is considered reasonable.

In summary, in response to the decrease in the actual amount required for repayment of the principal of the 4th domestic secured convertible corporate bonds upon maturity, the Company intends to submit a proposal for amendment of the use of proceeds plan to the Board of Directors on September 26, 2025, to enable the remaining project funds of NT$432,041 thousand to be fully utilized, and plans to seek ratification at the next shareholders' meeting.

2. Amended plan

(1) Rationale and necessity of the plan amendment

In response to current market conditions and operational considerations, the Company adjusted the issuance size from an original maximum of 15,000 units to 9,000 units, to be issued at 100.5% of the face value. In addition, due to recent volatility in Taiwan's capital markets, a portion of the 4th domestic secured convertible corporate bonds was converted by investors. As of May 31, 2025, the outstanding balance of the 4th domestic secured convertible corporate bonds was NT$428,700 thousand. Therefore, the Company submitted the plan amendment to the Board of Directors on June 20, 2025, to adjust the issuance size and reallocate the required funds and implementation schedule for the repayment of bank loans and the 4th domestic secured convertible corporate bonds.

Subsequently, the Company continued to be affected by volatility in Taiwan's capital markets, and the 4th domestic secured convertible corporate bonds matured on August 4, 2025, resulting in bondholders executing conversions progressively during the period from July to August 2025. As of the maturity date on August 4, 2025, the unconverted balance amounted to NT$7,300 thousand, plus interest at 102.525%, resulting in a reduced repayment amount of NT$7,484 thousand at maturity, representing a decrease of NT$432,041 thousand compared to the originally planned repayment amount of NT$439,525 thousand for such bonds. Hence, the Company proposes to reduce the allocation for the repayment of the principal of the 4th domestic secured convertible corporate bonds by NT$432,041 thousand, and correspondingly increase the allocation for the repayment of bank loans by NT$432,041 thousand, as the amount of such change exceeds 20% of the total proceeds raised. So the Company intends to submit the amendment to the use of proceeds plan to the Board of Directors on September 26, 2025, and plans to seek ratification at the next shareholders' meeting.

Based on the foregoing, in response to current market conditions and operational considerations, the Company proposes to reallocate the amounts and schedule for the repayment of bank loans and the 4th domestic secured convertible corporate bonds under this plan amendment, which is expected to enhance debt repayment capability, reduce interest expenses, and support operational development. Accordingly, this plan amendment is considered necessary and reasonable.

(2) Sources of funds, project items, and implementation schedule after amendment

A. Sources of funds

The Company will issue 9,000 units of the 5th domestic unsecured convertible corporate bonds, each with a face value of NT$100 thousand, totaling NT$900,000 thousand, with a 5-year term and a coupon rate of 0%. The bonds will be offered through a book-building process and publicly underwritten at 100.5% of face value, with total proceeds of NT$904,500 thousand.

B. Project items and implementation schedule

Unit: NT$ thousand

Project item	Expected completion	Total amount required	Expected schedule for use of proceeds	
			2025	
			Q2	Q3
Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity	2025 Q3	7,484	-	7,484
Repayment of bank loans	2025 Q3	897,016	464,975	432,041
Total		904,500	464,975	439,525

Source: Provided by the Company

(3) Expected benefits after amendment

A. Repayment of principal of the 4th domestic secured convertible corporate bonds upon maturity

The Company issued its 4th domestic secured convertible corporate bonds on August 4,

2020, with a term of five years and a maturity date of August 4, 2025. In this issuance of the 5th domestic unsecured convertible corporate bonds, the Company plans to raise total proceeds of NT$904,500 thousand, of which NT$7,484 thousand is intended for the repayment of the principal of the 4th domestic secured convertible corporate bonds upon maturity. This is expected to enhance capital allocation flexibility, reduce interest expenses, and lower reliance on bank loans. Based on the Company's current average interest rate of approximately 2.03% on mid- to long-term bank loans, it is estimated that interest expenses can be reduced by NT$63 thousand in 2025. Thereafter, annual interest savings are estimated at NT$152 thousand. This will moderately reduce the Company's financial burden and enhance its debt repayment capability.

B. Repayment of bank loans

In this issuance of the 5th domestic unsecured convertible corporate bonds, the Company plans to raise total proceeds of NT$904,500 thousand, of which NT$897,016 thousand is intended for the repayment of bank loans. In addition to strengthening debt repayment capability, this will reduce interest expenses arising from bank loans used to support working capital. Based on the interest rates of the bank loans to be repaid, it is estimated that interest expenses can be reduced by NT$8,465 thousand in 2025. Thereafter, annual interest savings are estimated at NT$20,694 thousand. This will moderately reduce the Company's financial burden, strengthen its financial structure, and be beneficial to the Company's overall operational development. Details of the bank loans to be repaid by the Company are as follows:

Unit: NT$ thousand

Lending institution	Chang Hwa Bank	Syndicated loan	Syndicated loan	Syndicated loan	Total
Interest rate	1.91%	2.343%	2.344%	2.3768%	
Loan term	2024/8/13 -2025/7/31	2022/10/28 -2027/10/28	2022/10/28 -2027/10/28	2022/10/28 -2027/10/28	
Original purpose of loan	Working capital	Working capital	Working capital	Repayment of the 2018 syndicated loan	
Original loan amount	100,000	200,000	280,000	1,152,000	1,732,000
Planned repayment amount	100,000	200,000	280,000	317,016	897,016
Reduction in interest exp. - 2025	956	2,343	3,282	1,884	8,465
Reduction in interest exp. - thereafter	1,910	4,686	6,563	7,535	20,694

Note 1: The above financing agreements are revolving during the contractual period.

Note 2: The estimated interest savings for 2025 are calculated based on repayments assumed to be made

in June and September 2025.

Note 3: The syndicated loan is provided by a consortium of banks comprising First Commercial Bank, Ltd., Mega International Commercial Bank, Ltd, Taipei Fubon Commercial Bank Co., Ltd., Taiwan Cooperative Bank, Ltd., and Chang Hwa Commercial Bank, Ltd., totaling five banks.

(4) Impact of the plan amendment on shareholders' equity

The Company's plan amendment is based on operational considerations and adjustments in response to current market conditions, which will facilitate more efficient utilization of the Company's funds and resources. Consequently, in the long term, the plan amendment is not expected to have any material adverse impact on shareholders' equity.

【Attachment 7】

CHC Healthcare Group

Comparison Table of Revised Articles of "Articles of Incorporation"

Article before revision	Article after revision	Explanation
Article 5 The total capital amount of the Company is NT$2.5 billion accounting for 250 million shares, issued in installments, at a par value of NT$10 per share. Board of Directors is authorized to issue the unissued shares depending on actual situation. (Paragraphs omitted.)	Article 5 The total capital amount of the Company is NT$~~2~~3.5 billion accounting for ~~2~~350 million shares, issued in installments, at a par value of NT$10 per share. Board of Directors is authorized to issue the unissued shares depending on actual situation. (Paragraphs omitted.)	Increase total capital amount to meet future operational development needs.
Article 28 The Article was enacted on Nov. 25, 2009 and amended on Nov. 28, 2009 for the first time, on Jan 15, 2010 for the second time, on Feb. 10, 2010 for the third time, on Jun. 30, 2011 for the fourth time, on Jan. 6, 2012 for the fifth time, on Jun. 14, 2013 for the sixth time, on Jun. 13, 2016 for the seventh time, on Jun. 13, 2017 for the eighth time, on Jun. 12, 2019 for the ninth time, on Jun. 15, 2022 for the tenth time, on Jun.4, 2025 for the eleventh time.	Article 28 The Article was enacted on Nov. 25, 2009 and amended on Nov. 28, 2009 for the first time, on Jan 15, 2010 for the second time, on Feb. 10, 2010 for the third time, on Jun. 30, 2011 for the fourth time, on Jan. 6, 2012 for the fifth time, on Jun. 14, 2013 for the sixth time, on Jun. 13, 2016 for the seventh time, on Jun. 13, 2017 for the eighth time, on Jun. 12, 2019 for the ninth time, on Jun. 15, 2022 for the tenth time, on Jun.4, 2025 for the eleventh time, on Jun.4, 2026 for the twelfth time.	Add amending date.

【Attachment 8】

CHC Healthcare Group

Opinion on the Necessity and Reasonableness Issued by Securities Underwriter for Conducting a Private Placement of Common Shares in 2026

1. Foreword

CHC Healthcare Group (the Company or CHC) intends to conduct a private placement of common shares for 2026 (the private placement) in accordance with Article 43-6 of “Securities and Exchange Act”. The private placement is proposed to be submitted to the Board of Directors on April 22, 2026, and to the annual shareholders’ meeting on June 4, 2026 for discussion. The total number of shares to be issued under the private placement shall not exceed 20,000 thousand shares, and the issuance may be conducted in installments (not exceeding three tranches) within one year from the date of resolution by the shareholders’ meeting, or, if authorized by the shareholders’ meeting, the Board of Directors may resolve to combine such tranches into a single issuance. The selection of subscribers shall be limited to specific persons in compliance with Article 43-6 of “Securities and Exchange Act” and the ruling of the Financial Supervisory Commission (the FSC) dated September 12, 2023 (FSC Letter No. 1120383220). In addition, for any matters not fully addressed herein, or where amendments are required due to changes in applicable laws and regulations, instructions from the competent authority, or changes in objective circumstances, the shareholders’ meeting shall authorize the Board of Directors to handle such matters at its full discretion, subject to the resolutions of the audit committee.

According to Point 4 of “Directions for Public Companies Conducting Private Placements of Securities”: If there has been, is, or will be any significant change in managerial control during the period from 1 year preceding the day on which the board of directors resolves on the private placement of securities to 1 year from the delivery date of those privately placed securities, the company shall engage a securities underwriter to provide an opinion on the necessity and reasonableness for conducting the private placement, and shall state the opinion in the notice to convene the shareholders' meeting to serve as a reference for the shareholders to decide whether to agree. And based on Article 5-1, paragraph 2 of “FAQ on the Private Placement of Securities”, the term "significant change in managerial control" refers to the change to more than one-third of directors.

As the underwriter, Fubon Securities Co., Ltd. hereby provides its opinion on the necessity and reasonableness of the Company’s proposed private placement, and a summary of such opinion is set forth as follows:

2. Underwriter’s opinions

(1). Legality assessment

After reviewing the Company’s consolidated financial statements for 2025 audited by independent accountants, the Company reported a profit for the year (after tax) of NT$225,846 thousand, and the balance of unappropriated earnings at the end of the period

amounted to NT$349,945 thousand, with no accumulated losses. Accordingly, the Company's proposed private placement is not subject to the restrictions set forth under Article 3 of "Directions for Public Companies Conducting Private Placements of Securities." In addition, based on the review of the agenda items proposed to be submitted to the Board of Directors on April 22, 2026 and to the annual shareholders' meeting on June 4, 2026 in connection with the private placement, the selection of subscribers will be limited to specific persons in compliance with Article 43-6 of "Securities and Exchange Act" and FSC Letter No. 1120383220 dated September 12, 2023. Relevant matters will also be disclosed in the reasons for convening the shareholders' meeting. Accordingly, the private placement is in compliance with the "Directions for Public Companies Conducting Private Placements of Securities".

(2). Assessment of the necessity and reasonableness of the private placement

A. Assessment of necessity and reasons for not adopting a public offering

The Company is a well-known domestic distributor of medical equipment. In addition to its existing medical equipment distribution business and medical management services, the Company has formulated a long-term operational blueprint and is actively developing new business segments. International medical equipment distribution, comprehensive medical management services, sustainable radiation sterilization services, and physical/online community pharmacies are expected to become the four core business pillars driving the Company's medium- to long-term growth. In order to support its long-term operational planning and future diversified business development, the Company intends to introduce strategic investors and their capital to expand its market presence and enhance its future competitiveness.

In addition, if funds are raised through a public offering, such method would be relatively less favorable than a private placement in terms of timeliness, convenience, and issuance costs. By adopting a private placement, the Company can ensure that the entire amount of funds raised will be subscribed by strategic investors and can complete the fundraising process in a more efficient manner. Furthermore, as placees are subject to a three-year transfer restriction, this helps ensure a long-term cooperative relationship between the Company and the investors, which is conducive to the Company's future business growth.

Accordingly, in order to effectively achieve the fundraising objective and secure the required funds in a timely manner, it is necessary for the Company to conduct the capital increase through private placement.

B. Assessment of reasonableness

In connection with the Company's private placement, the underwriter has assessed its reasonableness from the following three aspects:

(a). Reasonableness of the issuance procedure of the private placement

After reviewing the proposal materials relating to the private placement to be submitted to the Board of Directors on April 22, 2026 and to the annual shareholders' meeting on June 4, 2026, the content of the proposal, pricing method, and the selection criteria for specific persons are in compliance with "Securities and Exchange Act" and relevant laws and regulations, and no material irregularities have been

identified.

(b). Reasonableness of the type of privately placed securities

The type of securities to be issued under the private placement is common shares, which is a commonly issued instrument in the market and generally well accepted by investors. Compared with debt financing, equity financing is considered more appropriate, as it does not incur interest expenses, reduces the Company's financial risk, and enhances financial flexibility. Accordingly, the selection of common shares as the securities type for this private placement is considered reasonable.

(c). Reasonableness of the expected benefits of the private placement

To support its long-term operational planning and future diversified business development, the Company intends to introduce strategic investors and their capital through the private placement. Through collaboration with such strategic investors, the Company expects to expand its market presence, achieve stable business growth, and enhance its future competitiveness. Such benefits are expected to have a positive impact on shareholders' equity and are therefore considered reasonable.

C. Assessment of the method, objectives, necessity, and anticipated benefits for selecting the placees

(a). Method and purpose for selecting the placees

After reviewing the proposal materials relating to the private placement to be submitted to the Board of Directors on April 22, 2026 and to the annual shareholders' meeting on June 4, 2026, the placees of the private placement will be selected as specific persons in accordance with Article 43-6 of "Securities and Exchange Act" and FSC Letter No. 1120383220 dated September 12, 2023. The purpose of such selection is to target strategic investors who can provide direct or indirect benefits to the Company's future operations. Accordingly, the method and purpose of selecting the placees are considered appropriate.

(b). Necessity and expected benefits

The placees of the private placement are intended to be strategic investors who can support the Company's long-term operational planning and future business development, thereby enhancing the Company's future competitiveness. Through collaboration with such strategic investors, the Company expects to expand its market presence and strengthen its business development, which will have a positive impact on shareholders' equity. Accordingly, the selection of the placees is considered necessary and the expected benefits are considered reasonable.

D. Impact of significant changes in managerial control on the Company's business, financial condition, and shareholders' equity

The Company will elect the 8th-term directors at the annual shareholders' meeting on June 4, 2026. Based on a comprehensive assessment conducted by the underwriter through reviewing the proposal materials to be submitted to the Board of Directors at the board meeting to be held on April 22, 2026, interviews with relevant management personnel, and a review of the Company's financial statements and disclosures on the Market Observation

Post System (MOPS), no changes in directors have occurred within one year prior to the board meeting at which the private placement is proposed to be resolved. However, changes in directors are expected upon the election of new directors at the annual shareholders' meeting on June 4, 2026. There are 7 positions on the Company's Board of Directors, comprising four directors and three independent directors. In order to strengthen corporate governance and align with the 2026 ESG Evaluation System announced by the Taiwan Stock Exchange, it is proposed to replace two directors, Chun-Shung, Huang and Yung-Shun, Chuang, with Huan-Fa, Hsieh and Yi-Hong, Chou, and to replace one independent director, Geng-Wang, Liaw, with Yi-Fu, Lin. Accordingly, the total number of changes in directors will be three out of seven, which meets the threshold for a significant change in managerial control. Although the Company meets the regulatory threshold for a significant change in managerial control, there has been no actual change in control. Specifically, there are no circumstances such as a shift in control of more than half of the board positions to other shareholders, significant changes in the Company's principal business, the addition of new business lines contributing more than 50% of revenue, major organizational restructuring, or significant changes in senior management. In addition, there is no plan to change the Company's ultimate controlling party (i.e., the Chairman Lee's family), such as through a transfer of a majority shareholding, voluntary resignation of directors or the Chairman, or the introduction of new shareholders resulting in a change in control.

The impacts of a significant change in managerial control on the Company's business, financial condition, and shareholders' equity are described as follows:

(a). Impacts on the Company's business

The placees of the private placement are intended to be strategic investors who have a certain level of understanding of the Company's operations. In addition to pursuing stable growth in its core business, the Company aims to achieve diversified expansion, broaden its business scope, deepen the Group's presence in the healthcare-related sector, and establish a leading position in comprehensive medical equipment, technology, and services in the Asia-Pacific region. Accordingly, by introducing strategic investors and their capital and fostering industry collaboration to expand market presence and enhance the Company's future competitiveness, the private placement is expected to support the Company's long-term operational development and have a positive impact on its business.

(b). Impacts on the Company's financial condition and shareholders' equity

Upon completion of the private placement, the Company will obtain long-term and stable funding to support its future operational development, while also strengthening its financial structure and overall operating system. In addition, by introducing strategic investors and their capital in support of the Company's long-term operational planning and future business development, the Company's future competitiveness is expected to be enhanced. Furthermore, as placees are subject to a three-year transfer restriction, this will help ensure a long-term cooperative relationship between the

Company and the investors. Accordingly, the private placement is expected to have a positive impact on the Company's financial condition and shareholders' equity.

In addition to pursuing stable growth in its core business, the Company aims to expand its business scope and deepen the Group's presence in the healthcare-related sector. To this end, it has identified four key business pillars to drive its medium- to long-term growth momentum, namely international medical equipment distribution, comprehensive medical management services, sustainable and environmentally friendly radiation sterilization services, and physical/online community pharmacies. Accordingly, the Company will submit the private placement for discussion at the board meeting to be held on April 22, 2026. Through the introduction of strategic investors and their capital, the Company expects to enhance its future competitiveness, improve its financial structure, and strengthen working capital, thereby supporting its long-term operational development. In addition, through collaboration with strategic investors, the Company aims to expand its market presence, improve operational performance, and enhance overall shareholders' equity. Accordingly, the private placement is considered necessary and reasonable. Furthermore, based on the underwriter's review of the proposal materials to be submitted to the Board of Directors at the board meeting to be held on April 22, 2026, no material violations of applicable regulations or apparent unreasonableness have been identified in the issuance plan and procedures of the private placement. Taking into account the expected benefits of the private placement, the selection of placees, and the impact of any significant change in managerial control on the Company's business, financial condition, and shareholders' equity, the underwriter is of the opinion that the Company's private placement is necessary and reasonable.

3. Other statements

(1) The content of this opinion letter is provided solely as a reference for CHC in connection with the discussion of the private placement at the board meeting to be held on April 22, 2026, and shall not be used for any other purpose.

(2) The content of this opinion letter has been prepared based on relevant materials provided by CHC, including the proposal materials relating to the private placement to be submitted to the Board of Directors at the board meeting to be held on April 22, 2026 and to the annual shareholders' meeting on June 4, 2026, the financial statements audited or reviewed by independent accountants, and the Company's disclosures on the Market Observation Post System (MOPS). The underwriter shall not be liable for any changes in the content of this opinion letter arising from any future amendments to the private placement plan or other circumstances.

(3) As an underwriter, Fubon Securities Co., Ltd. is not a related party of CHC Healthcare Group, and hereby makes this statement.

Assessor: Fubon Securities Co., Ltd.

Representative: Leo Cheng, Chairman

April 14, 2026

【Attachment 9】

CHC Healthcare Group

List of Director & Independent Director Candidates for the 8th Term

No.	Category of nomination	Name	Gender	Education	Experience	Current position	Current shareholdings (shares)	Represented Entity	Independent director for 3 consecutive terms (Rationale for nomination)
1	Director	Pei-Lin, Lee	Male	MBA, Pacific Western University Department of Radiological Technology, Chungtai Junior College	Department of Radiology, National Taiwan University Hospital Honorary Doctorate, Central Taiwan University of Science and Technology	Chairman, Director, and Representative of juristic person directors of the Company's subsidiaries and sub-subsidiaries Chairman, Princeton Healthcare Limited / CHC Healthcare Group / AESolution Biomedical Co., Ltd. / S&S Healthcare Holding Ltd. Director, SMTH AG / Swissray Medical AG / Swissray International Inc. / Chien-Lin Enterprise Co., Ltd. Representative of juristic person director, Soarmed Co., Ltd. Chairman, CHC Charity Foundation	6,426,151	NA	NA
2	Director	Tien-Ying, Lee	Male	MBA, Saïd Business School, University of Oxford, UK M.D., China Medical University Licensed Physician	Resident, Department of Medicine, Mackay Memorial Hospital Chief Resident, Division of General Medicine / Division	Chairman, and Representative of juristic person director and supervisor of the Company and its subsidiaries Director, CHC Healthcare Group	9,613,985	NA	NA

No.	Category of nomination	Name	Gender	Education	Experience	Current position	Current shareholdings (shares)	Represented Entity	Independent director for 3 consecutive terms (Rationale for nomination)
					of Infectious Diseases, Mackay Memorial Hospital	Chairman, SMTH AG / Swissray Medical AG / Swissray International Inc. Vice Chairman, S&S Healthcare Holding Ltd. Representative of juristic person director, Shin Shin Healthcare Co., Ltd. / Chao Ying International Co., Ltd. / Jin-Biotechnology Co., Ltd. Representative of juristic person director, Cheng-Hsin Biotechnology Co., Ltd. / Swissray Asia Healthcare Co., Ltd. / Soarmed Co., Ltd. Supervisor, AESolution Biomedical Co., Ltd. Director and CEO, CHC Charity Foundation Director, Central Taiwan University of Science and Technology Superintendent, YeeZen General Hospital			
3	Director	Huan-Fa, Hsieh	Male	M.D., National Defense Medical Center MHA, Tulane University, USA Clinical Research Fellow,	Vice Superintendent, Taoyuan Armed Forces General Hospital Superintendent, Armed Forces 817 Hospital	Honorary Vice Superintendent, YeeZen General Hospital Assistant Professor (MOE certified) Clinical Professor, School of	0	NA	NA

No.	Category of nomination	Name	Gender	Education	Experience	Current position	Current shareholdings (shares)	Represented Entity	Independent director for 3 consecutive terms (Rationale for nomination)
				Division of Surgical Oncology, Vanderbilt University, USA Licensed Physician	Attending Physician, Department of General Surgery, Tri-Service General Hospital Member and Specialist, International Surgical Society of Gastroenterology Member and Supervisor, Taiwan Surgical Society of Gastroenterology Specialist, Taiwan Association of Endocrine Surgeons Member and Specialist, Taiwan Breast Cancer Society Member, Consumer Dispute Mediation Committee, Taoyuan City Government Medical Mediation Committee Member, Taiwan Taoyuan District Court Review Committee Member for Surgical Nurse Practitioners, Ministry of Health and Welfare 23rd President, Corporate Legal Person Taoyuan Medical Association	Medicine, College of Medicine, National Defense Medical University Reviewer and Deputy Convener, Northern Division, National Health Insurance Administration, MOHW Civil Mediator, Taiwan Taoyuan District Court Specialist and Instructor, Digestive Endoscopy Society of Taiwan			
4	Director	Yi-Hong, Chou	Male	M.D., Taipei Medical University	Academic Vice President, Yuanpei University of Medical	Consultant, YeeZen General Hospital	13,000	NA	NA

No.	Category of nomination	Name	Gender	Education	Experience	Current position	Current shareholdings (shares)	Represented Entity	Independent director for 3 consecutive terms (Rationale for nomination)
				The Mount Sinai Hospital, USA Thomas Jefferson University Hospital, USA Licensed Physician	Technology Chair Professor, Department of Medical Imaging and Radiological Technology, Yuanpei University of Medical Technology Vice President, WFUMB President and Secretary General, AOSR Secretary General, Chair of Education Committee, and President, AFSUMB President and Secretary General, ASAR President, ABDA President, Taiwan Radiological Society President, Taiwan Society of Ultrasound in Medicine Deputy Editor and Consultant, Ultrasound in Medicine and Biology (official journal of WFUMB)	Visiting Physician, Department of Radiology, Taipei Veterans General Hospital President, AOSOR Consultant of Education Committee, Chair of Archives Committee, and Editor, WFUMB Chief Editor, Journal of Medical Ultrasound (official journal of AFSUMB) Chair, International Affairs Committee / Education Committee, Taiwan Society of Ultrasound in Medicine Deputy Editor, Ultrasound in Medicine and Biology (Open) Independent Director, InnoCare Optoelectronics Corporation University Consultant, Yuanpei University of Medical Technology Adjunct Professor, College of Medicine, National Yang Ming Chiao Tung University			
5	Independent director	Yi-Fu, Lin	Male	Department of Accounting and Statistics, National Chengchi University	Director General, International Trade Bureau, Ministry of Economic Affairs Deputy Minister, Ministry of	Consultant, Chinese National Association of Industry and Commerce, Taiwan Independent Director, Nan Ya	0	NA	No

No.	Category of nomination	Name	Gender	Education	Experience	Current position	Current shareholdings (shares)	Represented Entity	Independent director for 3 consecutive terms (Rationale for nomination)
					Economic Affairs Minister, Ministry of Economic Affairs Permanent Representative, Permanent Mission of the Separate Customs Territory of Taiwan, Penghu, Kinmen and Matsu to the World Trade Organization	Plastics Corporation Independent Director, Pan German Universal Motors Ltd. Director, Oneness Biotech Co., Ltd.			
6	Independent director	Chi, Chih	Female	Department of Banking and Insurance, Ming Chuan Women's Business College	Specialist, Hsieh-Ta Logistics Co., Ltd. Deputy Manager, Ang-Chi Co., Ltd.	Chairman and GM, U-Super Technology Co., Ltd. Director, AVP, and Taiwan Regional Operations Director, Ascend Technology Co., Ltd.	0	NA	No
7	Independent director	Ming-Liang, Kao	Male	Department of Business Administration, Feng Chia University Certified Public Accountant	Specialist, Sampo Corporation Specialist, Bank of Taiwan Specialist, National Taxation Bureau of Taipei, Ministry of Finance	CPA, Ta-Tung CPA & Associates Independent director, Bioptik Technology, Inc. Supervisor, Luxtaltek Corporation	0	NA	No

【Attachment 10】

CHC Healthcare Group

Concurrent Positions to be Released from Non-Competition Restrictions on Director and Independent Director Candidates

Candidates	Concurrent positions to be released from non-competition restrictions
Director **Mr. Pei-Lin, Lee**	Chairman, Princeton Healthcare Limited
	Chairman, CHC Healthcare Group
	Chairman, AESolution Biomedical Co., Ltd.
	Chairman, S&S Healthcare Holding Ltd.
	Director, SMTH AG
	Director, Swissray Medical AG
	Director, Swissray International Inc.
	Director, Chien-Lin Enterprise Co., Ltd.
	Representative of juristic person director, Soarmed Co., Ltd.
	Chairman, CHC Charity Foundation
Director **Mr. Tien-Ying, Lee**	Director, CHC Healthcare Group
	Chairman, SMTH AG
	Chairman, Swissray Medical AG
	Chairman, Swissray International Inc.
	Vice Chairman, S&S Healthcare Holding Ltd.
	Representative of juristic person director, Shin Shin Healthcare Co.
	Representative of juristic person director, Chao Ying International Co., Ltd.
	Representative of juristic person director, Jin-Biotechnology Co., Ltd.
	Representative of juristic person director, Swissray Asia Healthcare Co., Ltd.
	Representative of juristic person director, Soarmed Co., Ltd.
	Superintendent, YeeZen General Hospital
	Director and CEO, CHC Charity Foundation
	Director, Central Taiwan University of Science and Technology
Director **Mr. Huan-Fa, Hsieh**	Honorary Vice Superintendent, YeeZen General Hospital
Director **Mr. Yi-Hong, Chou**	Consultant, YeeZen General Hospital
	Visiting Physician, Department of Radiology, Taipei Veterans General Hospital
	Independent Director, InnoCare Optoelectronics Corporation
Independent director **Mr. Yi-Fu, Lin**	Independent Director, Nan Ya Plastics Corporation
	Independent Director, Pan German Universal Motors Ltd.
	Director, Oneness Biotech Co., Ltd.
Independent director **Ms. Chi, Chih**	Chairman and GM, U-Super Technology Co., Ltd.
	Director, AVP, and Taiwan Regional Operations Director, Ascend Technology Co., Ltd.
Independent director **Mr. Ming-Liang, Kao**	CPA, Ta-Tung CPA & Associates
	Independent director, Bioptik Technology, Inc.

【Appendix 1】

Articles of Incorporation
Of
CHC Healthcare Group (The "Company")

Chapter 1 General Provisions

Article 1

The Company is incorporated as a company limited by shares under "Company Act", and its name is "承業生醫投資控股股份有限公司" in the Chinese language, and "CHC Healthcare Group" in the English language.

Article 2

The scope of business of the Company is as follow:

1. H201010 Investment

Article 3

The Company has its head-office in Taipei City and, if necessary, may set up branches in and out of this country upon a resolution of its Board of Directors.

Article 4

When necessary for its operations, the Company may provide endorsements/guarantees in accordance with the procedure made by its Board of Directors.

Article 4-1

The Company may transfer the holding shares of "Chiu Ho Medical System Co., Ltd." and "Tomorrow Medical System Co., Ltd." after getting approval on shareholders' meeting. Or the Company may waived cash capital increase plan to the two companies mentioned above after getting approval on shareholders' meeting.

Chapter 2 Shares

Article 5

The total capital amount of the Company is NT$2.5 billion accounting for 250 million shares, issued in installments, at a par value of NT$10 per share. Board of Directors is authorized to issue the unissued shares depending on actual situation.

A total of NT$50 million among the above total capital amount should be reserved for issuing employee stock option certificates, preferred shares with warrants or corporate bonds with warrants. Board of Directors is authorized to issue in installments.

Exercise price of employee stock option certificates is not limit by relevant laws, only the issuance need a resolution at a shareholders' meeting shall be adopted if voted in favor by two-thirds of the votes at a shareholders' meeting at which shareholders of more than one-half of the total issued and outstanding shares are present and shall be carried out by installments within one year of the date of the resolution of the shareholders' meeting.

Article 5-1

To transfer treasury shares to employees at less than the average actual share repurchase price, the Company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders' meeting attended by shareholders representing a majority of total issued shares before transferring. Qualification requirements of employees with the right to subscribe the shares include the employees from parent company or affiliate companies meeting certain specific requirements.

Article 6

The share certificate of the Company shall all be name-bearing.

The Company may issue shares without printing share certificates, only shall be in registration under centralized securities depository enterprise, which also applies in issuance of corporate bonds.

Article 7

Registration for transfer of shares shall all be suspended 60 days before the convocation of any general shareholders' meeting, 30 days before the convocation of any special shareholders' meeting, or 5 days before the record day for distribution of dividend, interest and bonus or any other benefit as scheduled by the Company.

Article 8

All shareholder services of the Company shall follow "Regulations Governing the Administration of Shareholder Services of Public Companies" unless specified otherwise by law and securities regulations.

Chapter 3 Shareholders' Meeting

Article 9

Shareholders' meetings of the Company are of two types:

1. General shareholders' meeting, which shall be convened at least once a year and within six months after the end of each fiscal year.
2. Special shareholders' meeting, which shall be convened in accordance with laws when necessary.

Shareholders' meetings mentioned above shall be convened by Board of Directors unless specified otherwise by law and securities regulations.

Shareholders' meetings of the Company can be held by means of visual communication network or other methods promulgated by the central competent authority.

Article 10

The chair of the shareholders' meeting shall be appointed in accordance with Article 182-1 and 208-3 of "Company Act".

Article 11

In case a shareholder is unable to attend a shareholders' meeting, he/she may issue proxy printed by the Company setting forth the scope of authorization by signing or affixing his/her seal on the proxy form for the representative to be present on his/her behalf. Except for complying with Article 177 of "Company Act" and Article 25-1 of "Securities and

Exchange Act", use of Proxies shall follow "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies".

Article 12

Shareholders of the Company shall have one voting power in respect of each share in his/her/its possession, except the shares shall have no voting power in the circumstances set forth in Article 157 of "Company Act".

Article 13

Unless otherwise provided in relevant laws, resolution shall be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

Article 14

If the Company is organized by a single juristic person shareholder shall be free from restrictive requirement set out in the Article. The functional duties and power of the shareholders' meeting of the Company shall be exercised by Board of Directors.

Article 15

The proposal of ceasing the Company's status as a public company shall be approved by a resolution made at shareholders' meeting, and the Company shall also make an application to the competent authority. And this Article 15 shall not be altered during when the Company is listed (whether exchange-listed, OTC-listed, or registered on emerging-stock market).

Chapter 4 Directors, Audit Committee and Managerial Officers

Article 16

The Company shall adopt a candidates nomination system in accordance with Article 192-1 of "Company Act" and have at least five but no more than nine directors to be elected at the shareholders' meeting by the shareholders from among the nominees listed in the roster of director candidates to serve a term of three years. All of the directors are eligible for re-election.

The percentage of aggregate shareholding of all directors shall comply with the regulations prescribed by the supervisory authority of securities. The Company may take out liability insurance for all the directors with respect to liabilities resulting from the performance of duties during their terms of office. The Board of Directors has complete authority to handle relevant insurance matters.

At least three directors or one-third of all directors, whichever is higher, shall be the independent directors. The terms, the qualification, the limitations of shareholding and concurrently serving other positions, the methods of nomination and election and other related matters of independent directors shall be subject to relevant laws.

Article 16-1

Audit committee of the Company shall be established base on Article 14-4 of "Securities and Exchange Act". The audit committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be committee convener, and at least one of whom shall have accounting or financial

expertise. The audit committee or the members of audit committee shall exercise all powers conferred by “Company Act”, “Securities and Exchange Act” and any other law to be exercised by supervisors.

Article 17

Chairman of the Board of Directors shall be elected by majority of directors present at a meeting attended by more than two thirds of directors, and may elect a Vice Chairman in the same manner. The Chairman shall be the externally representative of the Company.

Article 18

Board meetings shall be convened by the Chairman unless specified otherwise by “Company Act”. Also, unless otherwise provided for “Company Act”, resolutions of the Board of Directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors.

Article 19

Board meeting shall be convened at least quarterly. When calling a meeting of the Board of Directors, a notice setting forth therein the subjects to be discussed at the meeting shall be given to each director no later than 7 days prior to the scheduled meeting date. However, in the case of emergency, the meeting may be convened at any time. The Chairman of the Board of Directors shall preside over all board meetings. In case the Chairman is on leave or absent or unable to exercise his/her power and authority for any cause, the situation shall be handled in accordance with Article 208 of “Company Act”. Each director shall attend the board meeting in person. In case the director is on leave or absent, he/she may appoint another director to attend a meeting in his/her behalf. He/she shall, in each time, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting.

In case a board meeting is processed via visual communication network, when a director taking part in such a visual communication meeting, he/she shall be deemed to have attended the meeting in person.

Article 20

Remunerations for all directors shall be paid whether the Company has profit or loss. The Board of Directors has complete authority to decide the amount of remunerations according to involvements and contributions to the operation of the Company and at the normal rate adopted by other firms of the same industry.

Article 21

A company may have one or more managerial officers. And the appointment, removal and remunerations of the managerial officers shall be subject to Article 29 of “Company Act”.

Chapter 5 Accounting

Article 22

The fiscal year for the Company shall be from January 1 of each year to December 31 of the same year. At the end of each fiscal year, the Company shall do the final accounts.

Article 23

At the end of each fiscal year, the Board of Directors shall prepare the following statements and records and submit to a general shareholders' meeting for ratification:

1. Business report
2. Financial statements
3. Surplus earning distribution or loss off-setting proposals

Article 24

Distribution of the dividends and bonuses shall be effected in proportion to the number of shares held by each shareholder accordingly. The Company shall not distribute dividends or bonuses when there is no surplus earnings.

Article 24-1

When allocating the profit of current year (profit before tax and compensations for employees and remunerations for directors), accumulated losses shall be first covered, and then set aside no less than 0.05% of the balance as compensations for employees and no more than 5% as remunerations for directors.

Of the aforementioned employees' compensation amount, no less than 20% shall be allocated to junior employeess.

Compensations for employees and remunerations for directors mentioned above in the preceding two paragraphs shall be conducted after a resolution made by majority of directors present at a meeting attended by more than two thirds of directors and shall also be reported to the shareholders' meeting.

Compensations for employees shall be paid by either shares or cash. The employees to receive compensations shall include certain qualified employees from parent company or affiliate companies and the rules of distribution shall be made by the Chairman.

Article 25

If the Company has earnings in a fiscal year, the Company shall, after paying all taxes, offsetting all prior losses, set aside a legal reserve at 10% of the earnings unless the accumulated amount of the legal reserve has reached the total paid-in capital of the Company and set aside or reserving a special reserve according to relevant regulations when necessary. Any remaining amount after the abovementioned payments together with unappropriated retained earnings at the beginning of the fiscal year, shall set aside at least 50% as unappropriated retained earnings for shareholders. Board of Directors shall submit the proposal for earnings distribution to shareholders' meeting for approval if the distribution is in the form of issuing new shares.

In accordance with "Company Act", the Company may authorize the Board of Directors to decide the distributable dividends and bonuses or legal reserve and capital surplus regulated in Article 241, paragraph 1 of "Company Act" in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a board meeting attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

Because the Company is still in its growth stage, dividend policy that the Company intends

to adopt is “Balanced Dividend Policy”, dividends may be paid in both cash and shares in moderation. The cash dividend distributed annually may not be less than 20% of the total dividends. However, the actual amount of profit distribution shall be determined according to the actual amount profits of the year and capital needs of the Company in the future.

Article 26

Distribution of shareholders’ dividends shall be conducted according to the shareholders' roster within 5 days prior to the target date fixed by the Company for distribution of dividends and bonus.

Chapter 6 Supplementary Provisions

Article 27

Any other matters not set forth in the Article shall be dealt with in accordance with “Company Act” and other applicable laws, rules, and regulations.

Article 28

The Article was enacted on Nov. 25, 2009 and amended on Nov. 28, 2009 for the first time, on Jan 15, 2010 for the second time, on Feb. 10, 2010 for the third time, on Jun. 30, 2011 for the fourth time, on Jan. 6, 2012 for the fifth time, on Jun. 14, 2013 for the sixth time, on Jun. 13, 2016 for the seventh time, on Jun. 13, 2017 for the eighth time, on Jun. 12, 2019 for the ninth time, on Jun. 15, 2022 for the tenth time, on Jun.4, 2025 for the eleventh time.

CHC Healthcare Group
By
Tien-Ying, Lee
Chairman

【Appendix 2】

Rules of Procedure for Shareholders' Meetings
Of
CHC Healthcare Group (The "Company")

Article 1

To establish a strong governance system and sound supervisory capabilities for shareholders' meetings of the Company, and to strengthen management capabilities, the Rule is adopted pursuant to Article 5 of "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies".

Article 2

The rules of procedures for shareholders' meetings of the Company, except as otherwise provided by law, regulation, or "Articles of Incorporation" of the Company, shall be as provided in these Rules.

Article 3

Unless otherwise provided by law or regulation, shareholders' meetings of the Company shall be convened by the Board of Directors.

Changes to how the Company convenes its shareholders' meeting shall be resolved by the Board of Directors, and shall be made no later than mailing of the shareholders' meeting notice.

The Company shall prepare electronic versions of the shareholders' meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders' meeting or before 15 days before the date of a special shareholders' meeting. The Company shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS before 21 days before the date of the regular shareholders' meeting or before 15 days before the date of the special shareholders' meeting. If, however, the Company has the paid-in capital of NT$10 billion or more as of the last day of the most current fiscal year, or total shareholding of foreign shareholders and PRC shareholders reaches 30% or more as recorded in the register of shareholders of the shareholders' meeting held in the immediately preceding year, transmission of these electronic files shall be made by 30 days before the regular shareholders' meeting. In addition, before 15 days before the date of the shareholders' meeting, the Company shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

The Company shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders' meeting:

1. For physical shareholders' meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders' meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders' meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors, amendments to "Articles of Incorporation", reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the Company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the Company, or any matter under Article 185, paragraph 1 of "Company Act", Articles 26-1 and 43-6 of "Securities and Exchange Act", or Articles 56-1 and 60-2 of "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders' meeting. None of the above matters may be raised by an extraordinary motion.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders' meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding 1 percent or more of the total number of issued shares may submit to the Company a written proposal for discussion at a regular shareholders' meeting. Such proposals, however, are limited to one item only, and no proposal containing more than one item will be included in the meeting agenda. In addition, when the circumstances of any subparagraph of Article 172-1, paragraph 4 of "Company Act" apply to a proposal put forward by a shareholder, the Board of Directors may exclude it from the agenda.

A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of "Company Act", and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholder proposals in writing form, and the location and time period for their submission. The period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders' meeting and take part in discussion of the proposal.

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

Article 4

For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting, and shall deliver the proxy form to the Company 5 days before the date of the shareholders' meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company 2 days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to the Company, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancellation shall be submitted to the Company 2 days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 5

The venue for a shareholders' meeting shall be the premises of the Company, or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders' meeting.

Article 6

The Company shall specify in its shareholders' meeting notice the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.
For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders' meeting in person.
Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.
The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.
The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.
When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders' meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.
In the event of a virtual shareholders' meeting, shareholders wishing to attend the meeting online shall register with the Company 2 days before the meeting date.
In the event of a virtual shareholders' meeting, the Company shall upload the meeting agenda, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1

To convene a virtual shareholders' meeting, the Company shall include the follow particulars in the shareholders' meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
   (1). To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
   (2). Shareholders not having registered to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
   (3). In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholder'

meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

(4). Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

3. To convene a virtual-only shareholders' meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.

Article 7

If a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Board of Directors. When the Chairman of the Board of Directors is on leave or for any reason unable to exercise the powers of the Chairman, the Vice Chairman shall act in place of the Chairman. If the Vice Chairman also is on leave or for any reason unable to exercise the powers of the Vice Chairman, the Chairman shall appoint one of the directors to act as chair. Where the Chairman does not make such a designation, the directors shall select from among themselves one person to serve as chair.

When a director serves as chair, as referred to in the preceding paragraph, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the Chairman of the Board of Directors in person and attended by a majority of the directors, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders' meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 8

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of "Company Act", the recording shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

Article 9

Attendance at shareholders' meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than 1 hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of "Company Act"; all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within 1 month. In the event of a virtual shareholders' meeting, shareholders intending to attend the meeting online shall re-register to the Company in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting pursuant to Article 174 of "Company Act".

Article 10

If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders'

meeting convened by a party with the power to convene that is not the Board of Directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders' meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair. The chair shall stop any violation.

When a juristic person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

After an attending shareholder has spoken, the chair may respond in person or appoint relevant personnel to respond.

Where a virtual shareholders' meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

Article 12

Voting at a shareholders' meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders' meetings, the number of shares held by a

shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 13

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of "Company Act".

When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company 2 days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders' meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, 2 business days before the date of the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and

by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in "Company Act" and the Company's "Articles of Incorporation", the approval of a proposal shall require over half of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When the Company convenes a virtual shareholders' meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders' meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When the Company convenes a hybrid shareholders' meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders' meeting in person, they shall revoke their registration 2 days before the shareholders' meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders' meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14

The election of directors (including independent directors) at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors (including independent directors) and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least 1 year. If, however, a shareholder files a lawsuit pursuant to Article 189 of "Company Act', the ballots shall be retained until the conclusion of the litigation.

Article 15

Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of the Company.

Where a virtual shareholders' meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders' meeting, how the meeting is convened, the chair's and minutes taker's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder' meeting, other than compliance with the requirements in the preceding paragraph, the Company shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders' meeting online.

Article 16

On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic

means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's virtual shareholders' meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders' meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or GreTai Securities Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 17

Staff handling administrative affairs of a shareholders' meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within 5 days in accordance with Article 182 of "Company Act".

Article 19

In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

Article 20

When the Company convenes a virtual-only shareholders' meeting, both the chair and minutes taker shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

Article 21

In the event of a virtual shareholders' meeting, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of "Company Act" shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders' meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the first paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders' meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders' meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders' meeting held under the first paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

When the Company convenes a hybrid shareholders' meeting, and the virtual meeting cannot continue as described in first paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, still meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue, and not postponement or resumption thereof under the first paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

When postponing or resuming a meeting according to the first paragraph, the Company shall handle the preparatory work based on the date of the original shareholders' meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of "Regulations Governing the Administration of Shareholder Services of Public Companies".

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies", and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of "Regulations Governing the Administration of Shareholder Services of Public Companies", the Company shall handle the matter based on the date of the shareholders' meeting that is postponed or resumed under the first paragraph.

Article 22

When convening a virtual-only shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online.

Article 23

The Rule, and any amendments hereto, shall be implemented after adoption by shareholders' meetings.

【Appendix 3】

Procedures for Election of Directors
Of
CHC Healthcare Group (The "Company")

Article 1

Except as otherwise provided by law and regulation or "Articles of Incorporation" of the Company, elections of directors shall be conducted in accordance with the Procedure.

Article 2

The overall composition of the Board of Directors shall be taken into consideration in the selection of the Company's directors. The composition of the Board of Directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

Each Board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present as a whole are as follows:

1. The ability to make judgments about operations
2. Accounting and financial analysis ability
3. Business management ability
4. Crisis management ability
5. Knowledge of the industry
6. An international market perspective
7. Leadership ability
8. Decision-making ability

More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.

The Board of Directors of the Company shall consider adjusting its composition based on the results of performance evaluation.

Article 3

The qualifications for the independent directors of the Company shall comply with Articles 2, 3, and 4 of "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".

The election of independent directors of the Company shall comply with Articles 5, 6, 7, 8, and 9 of "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies", and shall be conducted in accordance with Article 24 of "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies".

Article 4

When the number of directors falls below five due to the dismissal of a director for any reason, the Company shall hold a by-election to fill the vacancy at its next shareholders' meeting. When the number of directors falls short by one third of the total number prescribed in the Company's "Articles of Incorporation", the Company shall call a special shareholders' meeting within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

When the number of independent directors falls below that required under the provisions of Article 14-2, paragraph 1 of "Securities and Exchange Act", or the related provisions of the Taiwan Stock Exchange Corporation rules governing the review of listings, or subparagraph 8 of "Standards for Determining Unsuitability for TPEx Listing under Article 10, Paragraph 1 of the Taipei Exchange Rules Governing the Review of Securities for Trading on the TPEx", a by-election shall be held at the next shareholders' meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders' meeting shall be called within 60 days from the date of occurrence to hold a by-election to fill the vacancies.

Article 5

The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.

Article 6

The Board of Directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders' meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.

Article 7

The number of directors will be as specified in the Company's "Articles of Incorporation", with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

Article 8

Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the Board of Directors and publicly checked by the vote monitoring personnel before voting commences.

Article 9

If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "candidate" column of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity card number. However, when the candidate is a governmental organization or juristic person shareholder, the name of the governmental organization or juristic person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic person shareholder and the name of its representative may be entered. When there are multiple representatives, the names of each respective representative shall be entered.

Article 10

A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by the Board of Directors.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The candidate whose name is entered in the ballot is a shareholder, but the candidate's account name and shareholder account number do not conform with those given in the shareholder register, or the candidate whose name is entered in the ballot is a non-shareholder, and a cross-check shows that the candidate's name and identity card number do not match.
5. Other words or marks are entered in addition to the candidate's account name or shareholder account number (or identity card number) and the number of voting rights allotted.
6. The name of the candidate entered in the ballot is identical to that of another shareholder, but no shareholder account number or identity card number is provided in the ballot to identify such individual.

Article 11

The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors or independent directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 12

The Board of Directors of the Company shall issue notifications to the persons elected as directors or independent directors.

Article 13

The Procedure, and any amendments hereto, shall be implemented after approval by a shareholders’ meeting.

【Appendix 4】

CHC Healthcare Group
Shareholdings of All Directors

Title	Name	Current shareholdings (shares)(Note 2)
Chairman	Tien-Ying, Lee	9,613,985
Vice chairman	Pei-Lin, Lee	6,426,151
Director	Chun-Shung, Huang	0
Director	Yung-Shun, Chuang	423,108
Independent director	Geng-Wang, Liaw	0
Independent director	Chi, Chih	0
Independent director	Ming-Liang, Kao	0
Shareholdings of all directors		16,463,244
Minimum shareholdings required for all directors		11,718,659

Note 1: Total shares issued of the Company: 195,310,989 shares

Note 2: Book closure starting date of 2026 Annual Shareholders' Meeting: April 6, 2026