

Stock Code: 1444



LEALEA ENTERPRISE CO., LTD.

Handbook of 2026

Annual General Shareholders' Meeting

Date: June 9, 2026

Address: No. 38, Gongye Rd., Fangyuan Industrial Area,
Fangyuan, Changhua County
(Polyester Fiber Factory)

LEALEA ENTERPRISE CO., LTD.
Handbook of 2026 Annual General Shareholders' Meeting
(Translation)

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Notice to readers

This is a translation of the Handbook of 2026 Annual General Shareholders' Meeting. The translation is for reference only. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

LEALEA ENTERPRISE CO., LTD.

2026 Annual General Shareholders' Meeting Procedures

1. Commencement of Meeting
2. Chairperson's Statement
3. Report Items
4. Matters for Ratification
5. Matters for Discussion
6. Extemporaneous Motions
7. Meeting Adjourned

LEALEA ENTERPRISE CO., LTD.

2026 Annual General Shareholders' Meeting Agenda

Convention Method: Physical shareholders' meeting

Time: June 9, 2026 (Tuesday) 11:00AM

Address: No. 38, Gongye Rd., Fangyuan Industrial Area, Fangyuan, Changhua County
(Polyester Fiber Factory)

Meeting Procedures:

1. Commencement of Meeting (Report on the number of attended shares)
2. Chairperson's Statement
3. Report Items:
 - (1) 2025 business report.
 - (2) 2025 audit committee's audit report.
 - (3) 2025 report on remuneration distribution for employees and directors.
4. Matters for Ratification:
 - (1) Motion of 2025 business report and financial statement.
 - (2) Motion of 2025 compensation of losses.
5. Matters for Discussion:

Motion of partial provisions amendment of the “ Funds Loaning and Endorsements/Guarantees Making Operating Procedures”.
6. Extemporary Motions
7. Meeting Adjourned

Report Items

I. Please check the 2025 business report.

Explanatory Notes: The 2025 business report is as follows:

Business Report

1. Operating Results for 2025

(1) Operating Results:

In 2025, the global economic environment continued to be affected by geopolitical risks, inflation, and monetary policies. Overall market demand showed limited recovery momentum, while industry competition remained intense. The Company's operations were adversely impacted by weak end-market demand, pricing pressure from competitors, and fluctuations in energy and raw material costs, resulting in continued pressure on overall operating performance.

In response to evolving market conditions, the Company has continued to optimize its product portfolio, focusing on higher value-added and differentiated products. In addition, through market diversification and operational adjustments, the Company aims to mitigate the impact of external volatility.

In 2025, the Company reported consolidated revenue of NT\$7.113 billion, representing a decrease of 13.99% compared to 2024. Net loss after tax amounted to NT\$891 million. Major products sold included 43,671 tons of polyester textured yarn, 28,712 tons of bottle-grade PET chips, 3,001 tons of polyester chips, 3,186 tons of polyester filament yarn, 366,907 tons of coal, 24.85 million yards of long-fiber fabrics, and 3,529 tons of nylon film.

(2) Budget Execution:

None. The Company established internal budget targets for 2025 but did not publicly disclose any financial forecasts.

(3) Financial Performance and Profitability Analysis:

In 2025, the Company's non-consolidated revenue was NT\$4.609 billion, with a net loss after tax of NT\$772 million. The net profit margin after tax was -16.75%, representing a decrease of 21.14% compared to 2024. Earnings per share (EPS) was -NT\$0.78, a decrease of NT\$1.06 from 2024.

The Company's non-consolidated financial performance and profitability are summarized as follows:

Unit: In Thousands of New Taiwan Dollars

Item		2024	2025	Increase (Decrease) Amount and Ratio
Financial Income and Expenses	Operating Revenues	6,195,330	4,609,591	-1,585,739
	Operating Cost	6,130,484	4,576,075	-1,554,409
	Net Profit before Tax	313,612	-853,234	-1,166,846
	Net Income	272,542	-772,374	-1,044,916
Profitability	Return on Assets (%)	1.94	-4.15	-6.09
	Return on Shareholders' Equity (%)	2.53	-7.56	-10.09
	Pre-Tax Profit to Paid-in Capital Ratio (%)	3.14	-8.57	-11.71
	Net Profit Rate (%)	4.39	-16.75	-21.14
	Earnings per Share (NT\$)	0.28	-0.78	-1.06

(4) Research and Development:

The Company continues to promote the application of recycled materials and resource reutilization technologies to enhance the environmental attributes and market competitiveness of its products. It has also strengthened innovation in eco-friendly fiber materials, including Forever Yarn, bio-based Nylon 11 (N11), biodegradable polyester, foamed TPEE for footwear applications, and PET polyester materials for adhesive lamination.

In response to market trends, the Company continues to optimize its product mix toward higher value-added products, thereby improving overall operating performance. Through a dual strategy of carbon reduction and recycling, the Company is progressively achieving its sustainable product goals and building a comprehensive green supply chain.

Products commercialized in the past two years include:

Type of Yarn	Application	Characteristics
Plaid Silk	Weaving, Knitting, Sportswear, Casualwear	Unique aesthetics of a single fiber with several dark and light stripes
Graphene Fiber	Weaving, Knitting, Sportswear, Casualwear	Material with the function of heat preservation, far infrared, low static electricity, etc., comfortable to wear
Deep Cationic-Dye Fiber	Weaving, Knitting, Sportswear, Casualwear	with special dyeing effect
Nylon Soft Rain Silk	Knitted	The fabric surface exhibits excellent breathability and a soft, smooth texture.
Eco-friendly Recycled Deep Dyed CD Fiber	Warp Knitting, sportswear fabrics, Casualwear fabrics	with special dyeing effect
Eco-friendly Recycled Low Temperature Dyed Polyester Fiber	Warp Knitting, sportswear fabrics, Casualwear fabrics	with special dyeing effect
Ultra-dull Fiber	Warp Knitting, sportswear fabrics, Casualwear fabrics	with special surface gloss effect and UV resistance function.
Waved shaped cross section Fiber	Woven, Knitted	The fabric features a slight three-dimensional texture, enhanced opacity, and increased density.
Microporous Fiber	Woven, Knitted	Quick dry and heat insulation
Nylon 11 Solution Dye	Woven	Low moisture absorption, light-weight, high anti-impact and abrasion-resistance
PET laminating adhesive	Fabric, Textile product	PET materials can be fully recycled

2. Business Plan for 2026

The Company has designated 2026 as the “Year of Transformation and Upgrade,” aiming to address the challenges of net-zero emissions and the low-carbon economy. The Company will accelerate transformation and continuous upgrading to create new industry value. By strengthening low-carbon initiatives and collaborating with responsible supply chains, sustainability principles will be integrated into all aspects of operations.

The key business plans for 2026 are outlined as follows:

- (1) Continue process improvements and equipment upgrades to enhance efficiency and reduce carbon emissions.
- (2) Improve resource utilization efficiency and implement energy-saving and carbon reduction measures.
- (3) Continue promoting the “LIBOLON Circular Economy of Green Energy Program”, including textile recycling and the adoption of solid recovered fuel (e.g., wood pellets) as alternative energy sources to achieve ESG and net-zero objectives.
- (4) Install energy storage systems in line with government subsidy programs to reduce peak electricity costs and enhance operational resilience.
- (5) Continue to advance R&D in eco-friendly fiber materials, strengthen product differentiation, and deepen collaboration with brand customers to enhance supply chain integration and competitiveness.

3. The Future Development Strategy of the Company, the Impact of the External Competitive Environment, the Regulatory Environment and the Macroeconomic Conditions:

The Company’s future operations will continue to be affected by various factors, including changes in the international political and economic landscape, intensifying industry competition, fluctuations in raw material and energy prices, and changes in relevant environmental regulations. The overall operating environment remains highly uncertain. In view of this, the Company will continue to adjust its direction toward product differentiation and higher value-added development, and will progressively increase the proportion of environmentally friendly and green energy products based on physical and chemical processes. Through operational optimization and resource allocation, the Company aims to enhance its overall competitiveness and operational resilience.

With countries around the world promoting carbon management and net-zero emission policies, enterprises will face higher regulatory compliance requirements and transition pressures. In accordance with current regulations in Taiwan, enterprises are required to conduct greenhouse gas inventories and verification in phases and to bear relevant carbon fees based on their emission levels. The Company will continue to monitor regulatory developments and formulate corresponding response plans, and will promote greenhouse gas reduction measures to mitigate the potential impact of carbon costs on its operations.

In terms of carbon management, the Company conducts greenhouse gas inventory operations and has introduced relevant management systems to improve inventory efficiency and data management capabilities. At the same time, it has strengthened monitoring and management mechanisms for energy usage as the basis for subsequent carbon reduction strategies. In terms of sustainability management, the Company has prepared sustainability reports and will, in line with its implementation progress, plan to introduce third-party assurance mechanisms in the future to enhance the transparency and credibility of information disclosure.

Looking ahead, the Company will adhere to the principle of prudent management, continue to promote transformation and optimization measures, and respond cautiously to market changes. The Company is committed to creating maximum value for shareholders, customers, and employees, and to seizing new development opportunities amid industry transformation.

Best wishes to everyone for good health and success in all endeavors.

Chairperson: Kuo, Shao-yi Managerial officer: Chen, Han-ching Accounting supervisor: Hsu, Li-hsueh

II. Please check the 2025 Audit Committee's audit report.

Explanatory Notes: Audit Committee's audit report is as follows:

Audit Committee's Audit Report

The Company's 2025 financial statements prepared by the board of directors, completed the review and concluded the audit report by CPAs Huang, I-min and Hong, Kuo-tyan of Deloitte Touche Tohmatsu Limited, together with the business report and the motion of compensation of losses, the audit committee has reviewed that there are no discrepancies in accordance with Article 14-4 of the Securities Exchange Act and Article 219 of the Company Act. Please verify.

Sincerely to

2026 Regular Shareholders' Meeting of the Company

LEALEA ENTERPRISE CO., LTD.

Convener of Audit Committee: Jan, Yi-jen

March 27, 2026

III. Please check the status report on the remuneration distribution for employees and directors in 2025.

Explanatory Notes: Due to the loss before tax in 2025, there is no remuneration allocated to employees and directors.

Matters for Ratification

Item 1

Proposed by the Board of Directors

Proposal: Please ratify the motion of 2025 business report and financial statement.

Explanatory Notes:

- (1) The 2025 financial statements have been reviewed and verified by CPAs Huang, I-min and Hong, Kuo-tyan of Deloitte Touche Tohmatsu Limited, together with the business report have been reviewed by the Audit Committee, and the audit report has been issued.
- (2) For business report, balance sheet, comprehensive income statements, equity change statements, cash flow statements and accountant's audit report, please refer to p.3 to p.6 and Appendix 1 (p.12 to p.32 of the handbook).

Resolution:

Item 2

Proposed by the Board of Directors

Proposal: Please ratify the motion of compensation of losses in 2025.**Explanatory Notes:**

The net loss after tax on the final business accounts for 2025 is NT\$ 772,374,116. The following table is the proposed compensation of losses for 2025 :

LEALEA ENTERPRISE CO., LTD.**Table of Compensation of Losses****2025**

Unit: New Taiwan Dollars

Item	Amount	
Beginning unappropriated retained earnings		111,228,507
Actuarial gain (loss) on Defined Benefit Plans	2,895,730	
Changes in associates accounted for using the equity method	(39,695,700)	
Using equity method to recognize in disposal of equity instruments at fair value through other profit or loss	(13,505,311)	
Net Loss	(772,374,116)	
Net profit (loss) after tax added up items other than net profit (loss), and included in amount of unallocated earnings		(822,679,397)
Unrecovered losses at the end of 2025		(711,450,890)

Chairperson: Kuo, Shao-yi

Managerial officer: Chen, Han-ching

Accounting supervisor: Hsu, Li-hsueh

Resolution:

Matters for Discussion

Proposed by Board of Directors

Proposal: Please resolve the motion of partial provisions amendment of the “ Funds Loaning and Endorsements/Guarantees Making Operating Procedures”.

Explanation:

To avoid any ambiguity, partial articles were amended. The comparison table of provisions before and after the amendment and the full text before amendment, please refer to attachment 2 (p.33 to p.40 of the meeting agenda)

Resolution:

Extemporary Motion

Meeting Adjourned

Attachments 1

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Lealea Enterprise Corporation Limited:

Opinion

We have audited the accompanying consolidated financial statements of Lealea Enterprise Corporation Limited and its subsidiaries (the "Company"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

Per opinions of our accountants, based on our audits and the report of other auditors (please refer to the Other Matter paragraph), the consolidated financial statements mentioned in paragraph one have been prepared in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers, International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), and interpretations and announcements endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China in all material aspects, and can be reasonably assessed to present the consolidated financial conditions of the Company and its subsidiaries as of December 31, 2025 and 2024, as well as the consolidated financial performance and consolidated cash flow from January 1 to December 31, 2025 and 2024.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and do not provide a separate opinion on these matters.

Key audit matters

for the Company's consolidated financial statements for the year ended December 31, 2025 are stated as follows:

The authenticity of sales revenue from specific customers

The operating income of Lealea Enterprise Co., Ltd. and its subsidiaries in 2025 decreased compared with that in 2024. However, the amount of customer sales income of some polyester draw textured yarn products increased compared with previous years. Due to the actual occurrence of sales income, relevant income was recognized and the fair expression of the consolidated financial report, Therefore, we have identified the authenticity of sales revenue from specific polyester draw textured yarn customers as a key audit matter for the year 2025. For accounting policies and disclosure information related to the recognition of sales revenue, please refer to Note 4.

The main auditing procedures adopted by the accountants with regard to the issues described above are to understand the effectiveness of internal controls concerning sales management procedures related to the revealed sales revenue, test the effectiveness of design and execution related to internal control, execute test of details of revenue, take random inspections on customer orders as well as relevant documents and certificates of shipment and payment collection and raise requests for confirmation letters in order to assure the authenticity of sales revenue.

Other Matter

The financial statements of some of the investee companies that were processed using the equity method in the consolidated financial report were not reviewed by this accountant, but were reviewed by other accountants. Therefore, in the opinions expressed by our accountants on the consolidated financial report, the amounts listed in the financial statements of the investee companies that are treated using the equity method are based on the audit reports of other accountants. As of December 31, 2025 and 2024, the investment amount of the above-mentioned invested company in the accounts was NT\$1,188,607 thousand and NT\$1,181,675 thousand, accounting for 6.08% and 5.81% of the total assets. From January 1 to December 31, 2025 and 2024, the share of the above-mentioned investee company's comprehensive profits and losses of affiliated enterprises recognized using the equity method was NT\$5,364 thousand and NT\$12,369 thousand, respectively, accounting for (0.39%) and 8.36% of the comprehensive profit and loss of the respective years.

We have also audited the individual financial statements of Lealea Enterprise Corporation Limited as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the 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 members of the Audit Committee) are responsible for overseeing the Company'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 auditor's 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 auditing standards generally accepted in 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 auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identified and evaluated the risk of material misstatement due to fraud or error in the Consolidated Financial Statements; designed and carried out appropriate countermeasures for the evaluated risks; obtained sufficient and appropriate evidence as the basis for the audit opinion. Fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Therefore, the risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company 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 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 whether applicable, related safeguards.

In the communications between us and the Company's governing body, we have determined the key audit items from 2025 consolidated financial statements of the Company and its subsidiaries. We have clearly indicated such matters in the auditors' report. Unless legal regulations prohibit the public disclosure of specific items, or in extremely rare cases, where we decided not to communicate over specific items in the auditors' report for it could be reasonably anticipated that the negative effects of such disclosure would be greater than the public interest it brings forth.

The engagement partners on the audit resulting in this independent auditors' report are Yi-Min, Huang and Kuo-Tyan, Hong

Deloitte & Touche
Taipei, Taiwan

March 16, 2026

LEALEA ENTERPRISE CORPORATION LIMITED AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
For The Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

Code	ASSETS	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	CURRENT ASSETS				
1100	Cash and cash equivalents (Note 4, 6)	\$ 550,540	3	\$ 650,496	3
1110	Financial assets at fair value through profit or loss – Current (Note 4, 7)	879,776	5	265,906	1
1150	Notes receivable, net (Note 4, 8)	30,166	-	60,718	-
1170	Accounts receivable, net (Note 4, 8)	377,212	2	484,141	2
1180	Accounts Receivable from related parties, net (Note 4, 8, 30)	64,508	-	134,646	1
1210	Advance loans to related parties (Note 30)	938,018	5	530,000	3
1310	Inventories – Manufacturing & Merchandising businesses (Note 4, 9)	1,637,350	8	2,188,082	11
1320	Inventories – construction (Note 4, 9)	1,567,177	8	1,123,926	6
1410	Prepayments	116,795	1	235,923	1
1476	Other financial assets – Current (Note 6)	35,803	-	151,042	1
1479	Other current assets	610	-	70	-
11XX	Total current assets	<u>6,197,955</u>	<u>32</u>	<u>5,824,950</u>	<u>29</u>
	NONCURRENT ASSETS				
1510	Financial assets at fair value through profit or loss – Noncurrent (Note 4, 7)	373	-	373	-
1517	Financial assets at fair value through Other comprehensive gains and losses – Noncurrent (Note 4, 10, 11)	16,571	-	16,427	-
1550	Investments accounted for using equity method (Note 4, 13)	4,508,500	23	5,032,755	25
1600	Property, plant and equipment (Note 4, 14)	7,902,198	41	8,553,674	42
1755	Right-of-use assets (Note 4, 15)	80,896	-	12,409	-
1760	Investment property (Note 4, 16)	333,327	2	342,352	2
1780	Other intangible assets	48,199	-	55,470	-
1805	Goodwill (Note 4, 17)	63,337	-	196,542	1
1840	Deferred income tax assets (Note 4, 23)	288,696	2	215,203	1
1915	Prepayments for business facilities	47,547	-	31,944	-
1990	Other noncurrent assets – Others (Note 14)	47,752	-	55,374	-
15XX	Total noncurrent assets	<u>13,337,396</u>	<u>68</u>	<u>14,512,523</u>	<u>71</u>
1XXX	Total liabilities	<u>\$ 19,535,351</u>	<u>100</u>	<u>\$ 20,337,473</u>	<u>100</u>
	LIABILITIES AND EQUITY				
	CURRENT LIABILITIES				
2100	Short-term loans (Note 4, 18)	\$ 4,071,000	21	\$ 3,691,000	18
2110	Short-term bills payable (Note 18)	184,000	1	200,000	1
2150	Notes payable	216	-	18,555	-
2160	Notes payables to related parties (Note 30)	15,665	-	28,439	-
2170	Accounts payable	87,473	-	273,033	1
2180	Accounts payables to related parties (Note 30)	82,152	-	111,140	1
2200	Other payables	454,231	2	482,408	2
2220	Advance loans to related parties (Note 30)	1,159,560	6	1,152,506	6
2230	Current income tax liabilities (Note 4, 23)	-	-	4,678	-
2250	Liability Provision – Current	1,495	-	-	-
2280	Lease liabilities – Current (Note 4, 15)	6,689	-	5,714	-
2320	Long-term liabilities – Current portion (Note 4, 18)	322,054	2	321,588	2
2399	Other current liabilities	106,320	1	131,140	1
21XX	Total current liabilities	<u>6,490,855</u>	<u>33</u>	<u>6,420,201</u>	<u>32</u>
	NONCURRENT LIABILITIES				
2540	Long-term borrowings (Note 18)	1,765,133	9	1,333,187	6
2570	Deferred income tax liabilities – Noncurrent (Note 4, 23)	113,874	1	116,278	1
2580	Lease liabilities – Noncurrent (Note 4, 15)	74,494	-	6,690	-
2640	Net defined liabilities – Noncurrent (Note 4, 19)	243,081	1	257,807	1
2645	Guarantee deposits	5,531	-	5,531	-
2670	Other noncurrent liabilities	952	-	816	-
25XX	Total noncurrent liabilities	<u>2,203,065</u>	<u>11</u>	<u>1,720,309</u>	<u>8</u>
2XXX	Total liabilities	<u>8,693,920</u>	<u>44</u>	<u>8,140,510</u>	<u>40</u>
	EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT (Note 20)				
	Capital stock				
3110	Capital – Common stock	9,955,950	51	9,955,950	49
3200	Capital surplus	119,259	1	114,773	-
	Retained earnings				
3310	Appropriated as legal capital reserve	638,207	3	619,739	3
3320	Appropriated as special capital reserve	95,444	1	40,464	-
3350	(Accumulated losses) Unappropriated earnings	(711,450)	(4)	184,677	1
3300	Total retained earnings	22,201	-	844,880	4
3400	Others	(481,829)	(3)	(54,980)	-
3500	Treasury stock	(28,470)	-	(28,470)	-
31XX	Equity attributable to shareholders of the parent	9,587,111	49	10,832,153	53
36XX	NON-CONTROLLING INTERESTS (Note 20)	1,254,320	7	1,364,810	7
3XXX	Total equity	<u>10,841,431</u>	<u>56</u>	<u>12,196,963</u>	<u>60</u>
	TOTAL LIABILITIES AND EQUITY	<u>\$ 19,535,351</u>	<u>100</u>	<u>\$ 20,337,473</u>	<u>100</u>

The accompanying notes are an integral part of the consolidated financial statements
(Please refer to the audit report dated March 16, 2026, issued by Deloitte Touche, Taipei, Taiwan.)

LEALEA ENTERPRISE CORPORATION LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For The Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars, Except Earnings per Share)

Code		2025		2024	
		Amount	%	Amount	%
4000	OPERATING REVENUE (Note 4, 21, 30)	\$ 7,113,054	100	\$ 8,269,877	100
5000	COST OF REVENUE (Note 9, 30)	<u>6,932,041</u>	<u>98</u>	<u>8,034,045</u>	<u>97</u>
5900	GROSS PROFIT	181,013	2	235,832	3
5910	Realized profit (loss) from transactions with associates	<u>4,111</u>	<u>-</u>	<u>4,466</u>	<u>-</u>
5950	REALIZED GROSS PROFIT	<u>185,124</u>	<u>2</u>	<u>240,298</u>	<u>3</u>
	OPERATING EXPENSE (Note 8, 30)				
6100	Marketing expenses	281,526	4	334,734	4
6200	General and administrative	236,353	3	241,564	3
6300	Research and development	49,295	1	49,787	1
6450	Expected credit impairment loss	<u>139</u>	<u>-</u>	<u>939</u>	<u>-</u>
6000	Total operating expenses	<u>567,313</u>	<u>8</u>	<u>627,024</u>	<u>8</u>
6900	OPERATING LOSS	(<u>382,189</u>)	(<u>6</u>)	(<u>386,726</u>)	(<u>5</u>)
	NON-OPERATING INCOME AND EXPENSE (Note 22, 30)				
7100	Interest income	37,762	-	54,042	1
7140	Gain recognized in bargain purchase transaction — Affiliated associations acquisition	62,733	1	42,716	1
7190	Other income	189,549	3	186,545	2
7020	Other gains and losses	(586,615)	(8)	357,630	4
7050	Finance costs	(122,760)	(2)	(93,594)	(1)
7060	Share of profit (loss) of associates and joint ventures accounted for using equity method	(<u>158,387</u>)	(<u>2</u>)	<u>103,784</u>	<u>1</u>
7000	Total non-operating income and expenses	(<u>577,718</u>)	(<u>8</u>)	<u>651,123</u>	<u>8</u>
7900	NET (LOSS) PROFIT BEFORE INCOME TAX	(959,907)	(14)	264,397	3
7950	INCOME TAX PROFIT (EXPENSE) (Note 4, 23)	<u>69,148</u>	<u>1</u>	(<u>18,156</u>)	<u>-</u>
8200	NET INCOME (LOSS) PROFIT	(<u>890,759</u>)	(<u>13</u>)	<u>246,241</u>	<u>3</u>

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Code		2025		2024	
		Amount	%	Amount	%
	OTHER COMPREHENSIVE INCOME (LOSS)				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Remeasurement of defined benefit obligation	\$ 1,738	-	\$ 26,634	-
8320	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	(350,173)	(5)	(163,702)	(2)
8360	Items that may be reclassified subsequently to profit or loss				
8361	Exchange differences arising on translation of foreign operations	(153,404)	(2)	40,424	1
8367	Unrealized gains (losses) from investments in debt instruments measured at fair value through other comprehensive income	948		(1,525)	-
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method	<u>133</u>	<u>-</u>	(<u>200</u>)	<u>-</u>
8300	Other comprehensive loss for the year, net of income tax	(<u>500,758</u>)	(<u>7</u>)	(<u>98,369</u>)	(<u>1</u>)
8500	TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>(\$ 1,391,517)</u>	<u>(20)</u>	<u>\$ 147,872</u>	<u>2</u>
	NET INCOME (LOSS) ATTRIBUTABLE TO:				
8610	Shareholders of the parent	(\$ 772,374)	(11)	\$ 272,542	3
8620	Non-controlling interests	(<u>118,385</u>)	(<u>2</u>)	(<u>26,301</u>)	<u>-</u>
8600		<u>(\$ 890,759)</u>	<u>(13)</u>	<u>\$ 246,241</u>	<u>3</u>
	TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
8710	Shareholders of the parent	(\$ 1,209,832)	(17)	\$ 171,303	2
8720	Non-controlling interests	(<u>181,685</u>)	(<u>3</u>)	(<u>23,431</u>)	<u>-</u>
8700		<u>(\$ 1,391,517)</u>	<u>(20)</u>	<u>\$ 147,872</u>	<u>2</u>
	EARNINGS PER SHARE (Note 24) FROM CONTINUING OPERATION				
9710	Basic earnings per share	<u>(\$ 0.78)</u>		<u>\$ 0.28</u>	
9810	Diluted earnings per share	<u>(\$ 0.78)</u>		<u>\$ 0.28</u>	

The accompanying notes are an integral part of the consolidated financial statements.
(Please refer to the audit report dated March 16, 2026, issued by Deloitte Touche, Taipei, Taiwan.)

LEALEA ENTERPRISE CORPORATION LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGE IN EQUITY
For The Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

Code		Equity Attributable to Shareholders of the Parent											
		Capital Stock-Common Stock			Retained Earnings			Equity Adjustments					
		Shares (In Thousands)	Amount	Capital Surplus	Legal Capital Reserve	Special Capital Reserve	Unappropriated Earnings (Unappropriated deficit)	Foreign Currency Translation Reserve	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Treasury Stock	Total Equity Attributable To Shareholders Of The Parent	Non-controlling Interests	Total Equity
A1	BALANCE DECEMBER 31, 2024	995,595	9,955,950	97,220	619,739	60,136	(139,290)	(138,456)	216,468	(28,470)	10,643,297	1,303,899	11,947,196
B3	2023 Appropriation of earnings	-	-	-	-	-	-	-	-	-	-	-	-
O1	Legal special capital reserve	-	-	-	-	(19,672)	19,672	-	-	-	-	-	-
O1	Cash dividends to shareholders of subsidiaries	-	-	-	-	-	-	-	-	-	-	(1,980)	(1,980)
	Adjustments to other capital surplus:												
C7	Adjustments to share of changes in equities of associates	-	-	9,310	-	-	-	-	-	-	9,310	(411)	8,899
M7	Changes in ownership interests in Li Ling's subsidiaries (Note 23)	-	-	-	-	-	-	-	-	-	-	86,733	86,733
Q1	Disposal of investments in equity instruments at fair value through other comprehensive income, accounted for using equity method	-	-	-	-	-	4,083	-	(4,083)	-	-	-	-
M3	Disposal of investments accounted for using equity method	-	-	8,243	-	-	-	-	-	-	8,243	-	8,243
D1	Net income (loss) in 2024	-	-	-	-	-	272,542	-	-	-	272,542	(26,301)	246,241
D3	Other comprehensive income (loss) in 2024, net of income tax	-	-	-	-	-	27,670	29,041	(157,950)	-	(101,239)	2,870	(98,369)
D5	Total comprehensive income (loss) in 2024	-	-	-	-	-	300,212	29,041	(157,950)	-	171,303	(23,431)	147,872
Z1	BALANCE DECEMBER 31, 2024	995,595	\$ 9,955,950	\$ 114,773	\$ 619,739	\$ 40,464	\$ 184,677	(\$ 109,415)	\$ 54,435	(\$ 28,470)	\$ 10,832,153	\$ 1,364,810	\$ 12,196,963
B1	2024 Appropriation of earnings	-	-	-	-	-	-	-	-	-	-	-	-
B3	Legal capital reserve	-	-	-	18,468	-	(18,468)	-	-	-	-	-	-
B3	Reversal of special reserve	-	-	-	-	54,980	(54,980)	-	-	-	-	-	-
O1	Cash dividends to shareholders of subsidiaries	-	-	-	-	-	-	-	-	-	-	(8,910)	(8,910)
	Adjustments to other capital surplus:												
C7	Adjustments to share of changes in equities of associates	-	-	4,486	-	-	-	-	-	-	4,486	(1,944)	2,542
M7	Changes in ownership interests in Li Ling's subsidiaries (Note 12, 27)	-	-	-	-	-	(39,696)	-	-	-	(39,696)	39,696	-
M7	Changes in ownership interests in LIBOLON Energy's subsidiaries (Note 26)	-	-	-	-	-	-	-	-	-	-	42,353	42,353
Q1	Disposal of investments in equity instruments at fair value through other comprehensive income, accounted for using equity method	-	-	-	-	-	(13,505)	-	13,505	-	-	-	-
D1	Net income (loss) in 2025	-	-	-	-	-	(772,374)	-	-	-	(772,374)	(118,385)	(890,759)
D3	Other comprehensive income (loss) in 2025, net of income tax	-	-	-	-	-	2,896	(109,280)	(331,074)	-	(437,458)	(63,300)	(500,758)
D5	Total comprehensive income (loss) in 2025	-	-	-	-	-	(769,478)	(109,280)	(331,074)	-	(1,209,832)	(181,685)	(1,391,517)
Z1	BALANCE DECEMBER 31, 2025	995,595	\$ 9,955,950	\$ 119,259	\$ 638,207	\$ 95,444	(\$ 711,450)	(\$ 218,695)	(\$ 263,134)	(\$ 28,470)	\$ 9,587,111	\$ 1,254,320	\$ 10,841,431

The accompanying notes are an integral part of the consolidated financial statements.
(Please refer to the audit report dated March 16, 2026, issued by Deloitte Touche, Taipei, Taiwan.)

LEALEA ENTERPRISE CORPORATION LIMITED AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
For The Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

Code		2025	2024
	CASH FLOWS FROM OPERATING ACTIVITIES		
A10000	Income before income tax	(\$ 959,907)	\$ 264,397
A20010	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	641,613	627,781
A20200	Amortization expense	57,571	55,008
A20300	Expected credit impairment losses	139	939
A20900	Finance costs	122,760	93,594
A21200	Interest income	(37,762)	(54,042)
A21300	Dividend income	(4,298)	(2,942)
A20400	Gain on financial assets or liabilities at fair value through profit or loss, net	(4,357)	(94,306)
A22300	Share of profits of associates & joint ventures	158,387	(103,784)
A22500	Loss (gain) on disposal or retirement of property, plant and equipment	(2,403)	3,201
A23100	Disposal of gain on investment	(9,509)	(4,003)
A23700	Impairment gain on inventory	(39,543)	(7,587)
A23700	Impairment losses of property, plant and equipment	194,131	-
A23700	Goodwill impairment loss	133,348	-
A23900	Unrealized gain from inter-affiliated accounts	(4,111)	(4,466)
A24100	Gain on foreign exchange	2,382	33,128
A29900	Gain recognized in bargain purchase transaction	(62,733)	(42,716)
A29900	Lease modification benefits	(32)	-
A30000	CHANGES IN OPERATING ASSETS AND LIABILITIES		
A31115	Mandatorily measured at financial assets at fair value through profit or loss	(602,420)	(16,861)
A31130	Notes receivable	30,838	100,402
A31150	Accounts receivable	142,988	(181,348)
A31160	Accounts Receivable from related parties	70,138	-
A31200	Inventories	150,606	123,176
A31230	Prepayments	73,539	(167,932)
A31240	Other current assets	(540)	4,024
A31250	Other financial assets	110,621	(93,625)
A31990	Other assets	8,986	702

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Code		2025	2024
A32130	Notes and bills payable	(\$ 18,339)	(\$ 77,396)
A32140	Notes payable to related parties	(12,774)	-
A32150	Accounts payable	(191,729)	(194,887)
A32160	Accounts payable to related parties	(28,988)	-
A32180	Other payables	(21,064)	23,157
A32200	Liability Provision	1,495	-
A32230	Other current liabilities	(24,628)	(485)
A32240	Net defined benefit liability	(12,988)	821
A32990	Other liabilities	-	(90)
A33000	Net cash generated by operating activities	(138,583)	283,860
A33100	Interest received	38,575	55,110
A33200	Dividends received from associates	38,189	35,466
A33200	Dividend received	4,298	2,942
A33300	Interest paid	(121,492)	(92,969)
A33500	Income tax received (paid)	(10,288)	(7,708)
AAAA	Net cash flows from operating activities	(189,301)	276,701

CASH FLOWS FROM INVESTING ACTIVITIES

B01800	Acquisition of long-term equity investment using the equity method	(103,183)	(279,376)
B01900	Disposal of long-term equity investments using the equity method	143,568	70,640
B02200	Net Cash inflow (outflow) acquisition of subsidiaries	37,228	(5,009)
B02700	Acquisition of property, plant and equipment	(252,131)	(954,476)
B02800	Disposal of property, plant and equipment	7,490	2,867
B03800	Increase (decrease) in guarantee deposits paid	3,311	(7,061)
B04300	Decrease (increase) in advance loans to related parties	(408,018)	113,000
B04500	Acquisition of intangible asset	(1,061)	(1,869)
B04600	Proceeds from disposal of intangible assets	146	-
B06500	Increase in other noncurrent assets	-	(5,296)
BBBB	Net cash used in investing activities	(572,650)	(1,066,580)

CASH FLOWS FROM FINANCIING ACTIVITIES

C00100	Increase in short-term loans	380,000	164,000
C00500	Decrease in short-term bills payable	(16,000)	(30,000)
C01600	Long-term borrowings	4,454,000	1,800,000
C01700	Repayment of long-term borrowings	(4,021,588)	(1,763,343)
C03100	Increase (decrease) in guarantee deposits received	510	(2,478)
C03700	Increase (decrease) in advance loans payable to related parties	(112,987)	187,926
C04020	Repayment of the principal portion of lease liabilities	(8,148)	(17,678)

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Code		2025	2024
C05800	Paying cash dividends to non-controlling interests	(\$ 8,910)	(\$ 1,980)
C09900	Minority Shareholding Changes	<u>184</u>	<u>-</u>
CCCC	Net cash used in financing activities	<u>667,061</u>	<u>336,447</u>
DDDD	EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(<u>5,066</u>)	\$ <u>28,065</u>
EEEE	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(99,956)	(425,367)
E00100	CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>650,496</u>	<u>1,075,863</u>
E00200	CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 550,540</u>	<u>\$ 650,496</u>

The accompanying notes are an integral part of the consolidated financial statements
(Please refer to the audit report dated March 16, 2026, issued by Deloitte Touche, Taipei, Taiwan.)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
LEALEA ENTERPRISE CO., LTD.:

Opinion

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

Per opinions of our accountants, based on our audit findings and the audit reports of other accountants (please refer to the Other Matters section) , the parent company only financial statements mentioned in paragraph one have been prepared in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers in all material aspects, and can be reasonably assessed to present the parent company only financial conditions of the Company as of December 31, 2025 and 2024, as well as the parent company only financial performance and parent company only cash flow from January 1 to December 31, 2025 and 2024.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in 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. Based on the audit results of this accountant and the audit reports of other accountants, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and do not provide a separate opinion on these matters.

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

Authenticity of specific customer sales revenue

The operating income of LEALEA ENTERPRISE Co., Ltd. in 2025 decreased compared with that in 2024, while the gross profit margin of some polyester processed yarn products has increased compared to previous years, which differs from industry expectations. Given that the occurrence of sales revenue is critical to revenue recognition and fair presentation. To be fair, this accountant has listed whether the sales revenue of specific customers of ester granules for growing polyester solid state is actually occurred as a key audit matter in 2025.

The main auditing procedures adopted by the accountants with regard to the issues described above are to understand the effectiveness of internal controls concerning sales management procedures related to the revealed sales revenue, test the effectiveness of design and execution related to internal control, execute test of details of revenue, take random inspections on customer orders as well as relevant documents and certificates of shipment and payment collection and raise requests for confirmation letters in order to assure the authenticity of sales revenue.

Other Matter

The financial statements of some of the investee companies that were processed using the equity method in the individual financial reports of the years ended December 31 , in 2025 were not reviewed by this accountant, but were reviewed by other accountants. Therefore, in the opinions expressed by our accountants on the above-mentioned individual financial reports, the amounts listed in the financial statements of some investee companies that are treated using the equity method are based on the audit reports of other accountants. As of December 31, 2025 and 2024, the above-mentioned investee companies' investment amounts using the equity method were NT\$1,100,128 thousand and NT\$1,092,204 thousand, respectively, accounting for 6.7% and 6.26% of the total assets, respectively. From January 1 to December 31, 2025 and 2024, the above-mentioned investee companies' share of the comprehensive profit of associated enterprises recognized using the equity method was NT\$4,974 thousand and NT\$11,208 thousand, respectively, accounting for (0.41%) and 6.54% of the comprehensive profit and loss of the respective years.

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 control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance (including members of the Audit Committee) are responsible for overseeing the Company's financial reporting process.

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

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

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

1. Identified and evaluated the risk of material misstatement due to fraud or error of the parent company only financial statements; designed and carried out appropriate countermeasures for the evaluated risks; obtained sufficient and appropriate evidence as the basis for the audit opinion. Fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Therefore, the risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our 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 whether applicable, related safeguards.

In the communications between us and the Company's governing body, we have determined the key audit items from 2025 parent company only financial statements. We have clearly indicated such matters in the auditors' report. Unless legal regulations prohibit the public disclosure of specific items, or in extremely rare cases, where we decided not to communicate over specific items in the auditors' report for it could be reasonably anticipated that the negative effects of such disclosure would be greater than the public interest it brings forth.

The engagement partners on the audit resulting in this independent auditors' report are

Yi-Min ,Huang and Kuo-Tyan,Hong.
Deloitte & Touche
Taipei, Taiwan
March 16, 2026

LEALEA ENTERPRISE CO., LTD.
PARENT COMPANY ONLY BALANCE SHEETS
For The Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

Code	Assets	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	CURRENT ASSETS				
1100	Cash and cash equivalents (Note 4, 6)	\$ 327,973	2	\$ 492,121	3
1110	Financial assets at fair value through profit or loss— Current (Note 4, 7)	561,996	3	94,245	-
1150	Notes receivable, net (Note 4, 8)	21,172	-	49,531	-
1170	Accounts receivable, net (Note 4, 8)	154,212	1	270,294	2
1180	Accounts receivable from related parties, net (Note 4,8, 22)	77,180	1	153,180	1
1210	Advance loans to related parties (Note 22)	1,562,716	10	1,346,440	8
1310	Inventories— Textile business (Note 4, 9)	1,001,348	6	1,490,667	8
1320	Inventories - real estate development (Note 4, 9)	1,567,177	10	1,123,926	6
1410	Prepayments	45,644	-	134,173	1
1476	Other financial assets— Current(Note 6)	24,333	-	148,655	1
11XX	Total current assets	<u>5,343,751</u>	<u>33</u>	<u>5,303,232</u>	<u>30</u>
	NONCURRENT ASSETS				
1510	Financial assets at fair value through profit or loss— Noncurrent (Note 4, 7)	373	-	373	-
1550	Investments accounted for using equity method (Note 4, 10)	5,961,098	36	6,663,835	38
1600	Property, plant and equipment (Note 4, 11)	4,147,937	25	4,642,043	27
1755	Right-of-use assets (Note 4, 12)	62,882	-	67	-
1760	Investment property (Note 4, 13)	291,116	2	293,581	2
1780	Other intangible assets	1,050	-	2,352	-
1840	Deferred income tax assets (Note 4, 18)	169,666	1	83,115	1
1915	Prepayments for business facilities	40,668	-	31,844	-
1990	Other noncurrent assets— Others(Note 11, 22)	409,275	3	416,137	2
15XX	Total noncurrent assets	<u>11,084,065</u>	<u>67</u>	<u>12,133,347</u>	<u>70</u>
1XXX	TOTAL ASSETS	<u>\$ 16,427,816</u>	<u>100</u>	<u>\$ 17,436,579</u>	<u>100</u>
Code	Liabilities and Equity				
	CURRENT LIABILITIES				
2100	Short-term loans (Note 14)	\$ 3,955,000	24	\$ 3,607,000	21
2150	Notes payable	6	-	17,505	-
2160	Notes payables to related parties (Note 22)	463	-	971	-
2170	Accounts payable	65,387	-	232,958	1
2180	Accounts payables to related parties (Note 22)	21,287	-	39,743	-
2200	Other payables	308,119	2	368,174	2
2220	Advance loans to related parties (Note 22)	-	-	313,000	2
2250	Current provisions	1,495	-	-	-
2280	Lease liabilities— Current (Note 4, 12)	1,904	-	13	-
2320	Long-term liabilities— Current portion (Note 4,14)	316,367	2	315,000	2
2399	Other current liabilities	79,095	1	97,813	1
21XX	Total current liabilities	<u>4,749,123</u>	<u>29</u>	<u>4,992,177</u>	<u>29</u>
	NONCURRENT LIABILITIES				
2540	Long-term borrowings (Note 4,14)	1,765,133	11	1,327,500	8
2573	Deferred income tax liabilities— Noncurrent (Note 4, 19)	101,311	1	102,118	-
2580	Lease liabilities— Noncurrent (Note 4, 12)	61,347	-	54	-
2640	Net defined liabilities— Noncurrent (Note 4, 15)	158,260	1	177,045	1
2645	Guarantee deposits	5,531	-	5,532	-
25XX	Total noncurrent liabilities	<u>2,091,582</u>	<u>13</u>	<u>1,612,249</u>	<u>9</u>
2XXX	Total liabilities	<u>6,840,705</u>	<u>42</u>	<u>6,604,426</u>	<u>38</u>
	EQUITY (NOTE 16)				
	Capital stock				
3110	Capital— Common stock	9,955,950	60	9,955,950	57
3200	Capital surplus	119,259	1	114,773	-
	Retained earnings				
3310	Appropriated as legal capital reserve	638,207	4	619,739	4
3320	Appropriated as special capital reserve	95,444	-	40,464	-
3350	Accumulated deficit / Unappropriated retained earnings	(711,450)	(4)	184,677	1
3300	Total retained earnings	22,201	-	844,880	5
3400	Others	(481,829)	(3)	(54,980)	-
3500	Treasury stock	(28,470)	-	(28,470)	-
3XXX	Total equity	<u>9,587,111</u>	<u>58</u>	<u>10,832,153</u>	<u>62</u>
	TOTAL LIABILITIES AND EQUITY	<u>\$ 16,427,816</u>	<u>100</u>	<u>\$ 17,436,579</u>	<u>100</u>

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

LEALEA ENTERPRISE CO., LTD.**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME**

For The Years Ended December 31, 2025 and 2024

(In Thousands of New Taiwan Dollars, Except Earnings per Share)

Code		2025		2024	
		Amount	%	Amount	%
4000	OPERATING REVENUE (Note 4,22)	\$ 4,609,591	100	\$ 6,195,330	100
5000	COST OF REVENUE (Note 9,22)	<u>4,576,075</u>	<u>99</u>	<u>6,130,484</u>	<u>99</u>
5900	GROSS (LOSS) PROFIT	33,516	1	64,846	1
5910	Unrealized gain (loss) on transactions with subsidiaries and associates	<u>5,923</u>	<u>-</u>	<u>1,683</u>	<u>-</u>
5950	REALIZED GROSS PROFIT	<u>39,439</u>	<u>1</u>	<u>66,529</u>	<u>1</u>
	OPERATING EXPENSE (Note 22)				
6100	Marketing expenses	139,104	3	236,335	4
6200	General and administrative	116,214	3	136,577	2
6300	Research and development	41,384	1	44,819	1
6450	Impairment loss (reversal of impairment loss) determined in accordance with IFRS 9	<u>(1,184)</u>	<u>-</u>	<u>311</u>	<u>-</u>
6000	Total operating expenses	<u>295,518</u>	<u>7</u>	<u>418,042</u>	<u>7</u>
6900	OPERATING INCOME	<u>(256,079)</u>	<u>(6)</u>	<u>(351,513)</u>	<u>(6)</u>
	NON-OPERATING INCOME AND EXPENSE (Note 17, 22)				
7100	Interest income	59,070	1	75,169	1
7140	Gain on bargain purchase — Affiliated associations acquisition	62,733	1	29,027	1
7010	Other income	166,322	4	181,806	3
7020	Other gains and losses	<u>(518,882)</u>	<u>(11)</u>	<u>433,785</u>	<u>7</u>
7050	Finance costs	<u>(86,105)</u>	<u>(2)</u>	<u>(78,391)</u>	<u>(1)</u>
7070	Share of profit (loss) of associates and joint ventures accounted for using equity method	<u>(280,293)</u>	<u>(6)</u>	<u>23,729</u>	<u>-</u>
7000	Total non-operating income and expenses	<u>(597,155)</u>	<u>(13)</u>	<u>665,125</u>	<u>11</u>

Code		2025		2024	
		Amount	%	Amount	%
7900	INCOME BEFORE INCOME TAX	(\$ 853,234)	(19)	\$ 313,612	5
7950	INCOME TAX (EXPENSE) PROFIT (Note 18)	80,860	2	(41,070)	-
8200	NET INCOME	(772,374)	(17)	272,542	5
	OTHER COMPREHENSIVE INCOME (LOSS)				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Remeasurement of defined benefit obligation	1,978	-	20,561	-
8330	Share of other comprehensive loss of associates and joint ventures accounted for using equity method	(330,156)	(7)	(150,841)	(2)
8360	Items that may be reclassified subsequently to profit or loss				
8361	Exchange differences arising on translation of foreign operations	(109,280)	(2)	29,041	-
8300	Other comprehensive loss for the year, net of income tax	(437,458)	(9)	(101,239)	(2)
8500	TOTAL COMPREHENSIVE INCOME FOR THE YEAR	(\$ 1,209,832)	(26)	\$ 171,303	3
	EARNINGS (LOSS) PER SHARE (Note 19) FROM CONTINUING OPERATIONS				
9710	Basic earnings per share	(\$ 0.78)		\$ 0.28	
9810	Diluted earnings per share	(\$ 0.78)		\$ 0.28	

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

LEALEA ENTERPRISE CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CHANGE IN EQUITY
For The Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

C o d e		Capital Stock-Common Stock			Retained Earning			Other Equity			Total Equity
		Shares (In Thousands)	Amount	Capital Surplus	Legal Capital Reserve	Special Capital Reserve	Unappropriated Earnings (Unappropriated deficit)	Foreign Currency Translation Reserve	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Treasury Stock	
A1	BALANCE JANUARY 1, 2024	995,595	\$ 9,955,950	\$ 97,220	\$ 619,739	\$ 60,136	(\$ 139,290)	(\$ 138,456)	\$ 216,468	(\$ 28,470)	\$ 10,643,297
B3	2023 Appropriation of earnings Legal special capital reserve	-	-	-	-	(19,672)	19,672	-	-	-	-
C7	Adjustments to other capital surplus: Adjustments to share of changes in equities of associates	-	-	9,310	-	-	-	-	-	-	9,310
Q1	Disposal of investments in equity instruments at fair value through other comprehensive income, accounted for using equity method	-	-	-	-	-	4,083	-	(4,083)	-	-
M3	Disposal of investments accounted for using equity method	-	-	8,243	-	-	-	-	-	-	8,243
D1	Net income in 2024	-	-	-	-	-	272,542	-	-	-	272,542
D3	Other comprehensive income (loss) in 2024, net of income tax	-	-	-	-	-	27,670	29,041	(157,950)	-	(101,239)
D5	Total comprehensive income (loss) in 2024	-	-	-	-	-	300,212	29,041	(157,950)	-	171,303
Z1	BALANCE DECEMBER 31, 2024	995,595	9,955,950	114,773	619,739	40,464	184,677	(109,415)	54,435	(28,470)	10,832,153
B1	2024 Appropriation of earnings Legal reserve appropriated	-	-	-	18,468	-	(18,468)	-	-	-	-
B3	Legal special capital reserve	-	-	-	-	54,980	(54,980)	-	-	-	-
C7	Adjustments to other capital surplus: Adjustments to share of changes in equities of associates	-	-	4,486	-	-	-	-	-	-	4,486
M7	Changes in ownership interests in subsidiaries	-	-	-	-	-	(39,696)	-	-	-	(39,696)
Q1	Disposal of investments in equity instruments at fair value through other comprehensive income, accounted for using equity method	-	-	-	-	-	(13,505)	-	13,505	-	-
D1	Net income (loss) in 2025	-	-	-	-	-	(772,374)	-	-	-	(772,374)
D3	Other comprehensive income (loss) in 2025, net of income tax	-	-	-	-	-	2,896	(109,280)	(331,074)	-	(437,458)
D5	Total comprehensive income (loss) in 2025	-	-	-	-	-	(769,478)	(109,280)	(331,074)	-	(1,209,832)
Z1	BALANCE DECEMBER 31, 2025	995,595	\$ 9,955,950	\$ 119,259	\$ 638,207	\$ 95,444	(\$ 711,450)	(\$ 218,695)	(\$ 263,134)	(\$ 28,470)	\$ 9,587,111

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

LEALEA ENTERPRISE CO., LTD.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
For The Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

Code		2025	2024
	CASH FLOWS FROM OPERATING ACTIVITIES		
A10000	Income before income tax	(\$ 853,234)	\$ 313,612
A20010	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	370,834	418,164
A20200	Amortization expense	45,645	49,692
A20300	Reversal of expected credit loss	(1,184)	311
A20900	Finance costs	86,105	78,391
A21200	Interest income	(59,070)	(75,169)
A21300	Dividend income	(3,565)	(2,855)
A20400	Loss (gain) on financial assets or liabilities at fair value through profit or loss, net	248	(94,657)
A22300	Share of profits (loss) of subsidiaries, associates and joint ventures accounted for using equity method	280,293	(23,729)
A22500	Gain on disposal or retirement of property, plant and equipment	(2,606)	(57)
A23100	Gain on disposal of investments	(7,367)	(391)
A23700	Gain on reversal of inventory impairment	(38,632)	(707)
A23700	Impairment loss on Property, plant and equipment	194,131	-
A23700	Impairment loss	127,556	-
A23900	Realized gain on transactions with associates	(5,923)	(1,683)
A24100	Gain on foreign exchange	(3,805)	(46,864)
A29900	Gain recognized in bargain purchase transaction	(62,733)	(29,027)
A30000	CHANGES IN OPERATING ASSETS AND LIABILITIES		
A31115	Financial assets mandatorily measured at fair value through profit or loss	(467,610)	-
A31130	Notes receivable	28,645	(10,842)
A31140	Notes receivable due from related parties	-	85,167
A31150	Accounts receivable	115,876)	(22,934)
A31160	Accounts receivable due from related parties	76,000	(74,292)
A31200	Inventories	84,700	14,684
A31230	Prepayments	44,845	(125,374)
A31250	Other financial assets	117,589	(81,308)
A31990	Other assets	67	(67)
A32130	Notes and bills payable	(17,499)	(26,852)
A32140	Notes and bills payable due from related parties	(508)	(23,584)
A32150	Accounts payable	(167,566)	7,650
A32160	Accounts payable due from related parties	(18,456)	428

Code		2025	2024
A32180	Other payables	(\$ 51,217)	(\$ 3,133)
A32230	Other current liabilities	(16,584)	(16,879)
A32240	Net defined benefit liability	(<u>16,808</u>)	(<u>5,629</u>)
A33000	Net cash generated by operating activities	(221,833)	302,066
A33100	Interest received	60,625	75,570
A33200	Dividend received	3,565	2,855
A33200	Dividends received from associates	58,979	40,086
A33300	Interest paid	(86,040)	(77,999)
A33500	Income tax paid	(<u>3,038</u>)	(<u>7,771</u>)
AAAA	Net cash flows from operating activities	(<u>187,742</u>)	(<u>334,807</u>)
CASH FLOWS FROM INVESTING ACTIVITIES			
B01800	Acquisition of investments accounted for using equity method	(306,671)	(511,164)
B01900	Disposal of long-term equity investment using the equity method	143,568	-
B02700	Acquisition of property, plant and equipment	(87,556)	(399,059)
B02800	Disposal of property, plant and equipment	5,535	2,567
B03700	Increase (decrease) in refundable guarantee deposits	(696)	(2)
B04300	Increase in advance loans to related parties	(207,068)	(289,145)
B04500	Acquisition of Intangible assets	(805)	(1,480)
B04600	Proceeds from disposal of intangible assets	146	-
B06500	Decrease (Increase) Other financial assets	<u>9,209</u>	<u>161</u>
BBBB	Net cash used in investing activities	(<u>444,338</u>)	(<u>1,198,122</u>)
CASH FLOWS FROM FINANCING ACTIVITIES			
C00100	Increase (decrease) in short-term loans	348,000	207,000
C00500	Increase (decrease) in short-term bills payable	-	(30,000)
C01600	Long-term borrowings	4,454,000	1,800,000
C01700	Repayment of long-term borrowings	(4,015,000)	(1,707,500)
C03100	Increase (decrease) in guarantee deposits received	-	(2,237)
C03700	Increase (decrease) in advance loans payable to related parties	(313,000)	77,000
C04020	Repayment of the principal portion of lease liabilities	(<u>1,125</u>)	(<u>203</u>)
CCCC	Net cash generated from financing activities	<u>472,875</u>	<u>344,060</u>
DDDD	EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(<u>4,943</u>)	<u>26,938</u>
EEEE	NET DECREASE (INCREASE) IN CASH AND CASH EQUIVALENTS	(164,148)	(492,317)
E00100	CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>492,121</u>	<u>984,438</u>
E00200	CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 327,973</u>	<u>\$ 492,121</u>

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

Attachments 2

LEALEA ENTERPRISE CO., LTD.

Comparison Table of Provisions Before and After Amendment of
 “ Funds Loaning and Endorsements/Guarantees Making Operating Procedures”

Original Provision	Amended Provision	Reason for Amendment
<p>Article 7: Duration of loans and calculation of interest</p> <p>1. The term of each loan shall not exceed one year or one business cycle, whichever is longer.</p> <p>2. The loan and interest rate shall not be lower than the average interest rate of the Company's short-term borrowing from financial institutions.</p> <p>3. Interest on loans, except as otherwise agreed, shall be collected on a monthly basis.</p>	<p>Article 7: Duration of loans and calculation of interest</p> <p>1. The term of each loan shall not exceed one year or one business cycle, whichever is longer.</p> <p>2. The loan and interest rate shall not be lower than the average interest rate of the Company's short-term borrowing from financial institutions.</p> <p>3. <u>The loan interest rate shall not be lower than the one-year fixed-term deposit rate of the Bank of Taiwawn Limited’s NT\$ deposit and loan advertised rates when no borrowing from financial institutions is involved.</u></p> <p>4. Interest on loans, except as otherwise agreed, shall be collected on a monthly basis.</p>	<p><u>Additions to the Articles.</u></p>

LEALEA ENTERPRISE CO., LTD.

Funds Loaning and Endorsements/Guarantees Making Operating Procedures

2019.06.12 (Amended)

Chapter I General Principles

Article 1: Purpose

These operating procedures are promulgated for the Company to comply with when making loans to and endorsements/guarantees for others.

Article 2: Definition of terms

“Subsidiaries” and “parent companies” as referred to in these operating procedures shall be as determined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

“Net worth” means the balance sheet equity attributable to the owners of the parent company under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The amount of trading between the two parties: refers to the higher of the purchase, sale or labor amount.

Article 3: Definition of ” Announce and Report”

The term "Announce and Report" as used in these operating procedures means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC).

Date of occurrence in these operating procedures means the date of contract signing, date of payment, dates of boards of directors resolutions, or other date that can confirm the counterparty and monetary amount of the loan of funds or endorsement/guarantee, whichever date is earlier.

Chapter II Loans of Funds

Article 4: Entities to which the Company may loan funds

Under Article 15 of the Company Act, the Company shall not loan funds to any of its shareholders or any other person except under the following circumstances:

1. Those who have transactions; or
2. Where a short-term financing facility is necessary.

The term "short-term" as used in the preceding paragraph means one year, or where the Company's operating cycle exceeds one year, one operating cycle.

Article 5: Evaluation standards for loaning funds to others

1. Those who have transactions:

To act under the first paragraph of Article 6.

2. Those who need short-term financing:

A. A company that has a parent-subsidiary relationship with the Company requires short-term financing due to business needs.

B. A company that requires short-term financing due to the need for raw material procurement or operational working capital turnover.

Article 6: Limits on aggregate amount of fund loans and on the amount of such loans permitted to a single borrower

1. A company with which it does business with the Company:
 - A. Such financing amount shall not exceed 20% of the Company's net worth.
 - B. Such amount of financing to a single borrower shall not exceed the amount of trading between the two parties.
2. A company who needs short-term financing:
 - A. Such financing amount is limited to no more than 40% of the Company's net worth.
 - B. The amount of financing to a single borrower is limited to no more than 10% of the Company's net worth.
3. When a loan of fund between an overseas company in which the Company holds, directly or indirectly, 100% of the voting shares, nor to a loan of fund to the Company by an overseas company in which the Company holds, directly or indirectly, 100% of the voting shares, the financing amount shall not exceed 50% of the Company's net worth; The single financing amount is limited to no more than 30% of the Company's net worth, and the longest term is three years or three business cycles.

The financing amount mentioned in the preceding paragraph refers to the accumulated balance of the Company's short-term financing funds.

Article 7: Duration of loans and calculation of interest

1. The term of each loan shall not exceed one year or one business cycle, whichever is longer.
2. The loan interest rate shall not be lower than the average interest rate of the Company's short-term borrowing from financial institutions.
3. Interest on loans, except as otherwise agreed, shall be collected on a monthly basis.

Article 8: Procedures for handling loans of funds

1. The borrower shall first submit the necessary company information and financial documents to the Finance Department for a financing quota in writing.
2. Upon acceptance, the Finance Department will conduct a credit investigation and risk assessment on the loan.
3. Such a financing shall be submitted for the chairman's approval and the board of directors' resolution. The Company shall not empower any other person to make such decision.
4. Loans of funds between the Company and its parent company or subsidiaries, or between its subsidiaries, shall be submitted for a resolution by the board of directors pursuant to the preceding paragraph, and the chairperson may be authorized, for a specific borrowing counterparty, within a certain monetary limit resolved by the board of directors, and within a period, to give loans in installments or to make a revolving credit line available for the counterparty to draw down.

Article 9: Detailed review procedures

The procedures shall include:

1. The necessity and reasonableness of loaning funds to others.
2. Credit status and risk assessment of the loan recipients.

3. The impact on the Company's operational risks, financial status and shareholders' equity.
4. Whether the collateral must be obtained and appraisal of the value thereof.
5. Whether the aggregate amount and amount of the fund loan is still within the limit.

Article 10: Announcement and report procedures

1. The Company shall announce and report the previous month's loan balances of its head office and subsidiaries by the tenth of each month.
2. If the Company's loans of funds reach one of the following criteria, the Company shall announce and report such event within two days commencing immediately from the date of occurrence:
 - A. The balance of loans to others by the Company and its subsidiaries reaches 20% or more of the Company's net worth as stated in its most recent financial statements.
 - B. The balance of loans by the Company and its subsidiaries to a single enterprise reaches 10% or more of the Company's net worth in the most recent financial statement.
 - C. The amount of new loans by the Company or its subsidiaries reaches NT\$10 million or more and reaches 2% or more of the Company's net worth as stated in the most recent financial statements.
3. The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report.

Article 11: Subsequent measures for control and management of loans, and procedures for handling delinquent creditor's rights

1. The Company shall prepare a memorandum book for its fund-lending activities and truthfully record the following information: borrower, amount, date of approval by the board of directors, lending/borrowing date, and matters to be carefully evaluated.
2. The Company's auditors shall audit the operating procedures for loaning funds to others and the implementation thereof no less frequently than quarterly and prepare written records. They shall promptly notify all independent directors in writing of any material violation found.
3. When there is a significant change in the financial, business, and related credit status of the borrower and the guarantor, or the value of the collateral, it shall be immediately reported to the chairman.
4. If the borrower fails to repay the loan upon maturity, the Company shall directly proceed with disposal and recovery in accordance with the law after reporting to the board of directors.

Chapter III Endorsements/Guarantees

Article 12: Scope of Application

1. Financing endorsements/guarantees, including:
 - A. Bill discount financing.
 - B. Endorsement or guarantee made to the financing needs of another company.

C. Issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the Company itself.

2. Customs duty endorsement/guarantee: means an endorsement or guarantee for the Company itself or another company with respect to customs duty matters.
3. Other endorsements/guarantees: mean endorsements/guarantees that cannot be classified into above two subparagraphs.
4. Any creation by the Company of a pledge or mortgage on its chattel or real property as security for the loans of another company shall also comply with these procedures.

Article 13: Companies that the Company may make Endorsements/Guarantees for Companies of endorsements/guarantees:

1. A company with which it does business.
2. A company in which the Company directly or indirectly holds more than 50% of the voting shares.
3. A company that directly or indirectly holds more than 50% of the voting shares of the Company.
4. Companies in which the Company holds, directly and indirectly, 90% or more of the voting shares for each other.
5. Where the Company fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project, or where all capital contributing shareholders make endorsements/guarantees for their jointly invested company in proportion to their shareholding percentages, or where companies in the same industry provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other.

Capital contribution referred to in the preceding paragraph shall mean capital contribution directly by the Company, or through a company in which the Company that holds 100% of the voting shares.

Article 14: Evaluation standards for endorsements/guarantees due to business dealings

For those engaged in endorsement guarantee due to business dealings, evaluation standards shall be specified for determining whether the amount of a single endorsement/guarantee shall be commensurate to the total amount of business trading between the two parties.

Article 15: The ceilings on the amounts of endorsements/guarantees

1. The aggregate amount of the Company's external endorsements /guarantees shall not exceed 40% of the net worth of the current period, and the limit of endorsements/guarantees for a single enterprise shall not exceed 20% of the net worth of the current period.
2. The aggregate amount of external endorsements/ guarantees for the Company and its subsidiaries as a whole shall not exceed 40% of the Company's net worth, and the limit of endorsements /guarantees for a single enterprise shall not exceed 20% of the Company's net worth.

3. Companies in which the Company holds, directly and indirectly, 90% or more of the voting shares may make endorsements/guarantees for each other, and the amount of endorsements/guarantees may not exceed 10% of the Company's net worth.
4. The restriction in preceding subparagraph shall not be applied to endorsements/guarantees made between companies in which the Company holds, directly or indirectly, holds 100% of the voting shares.

The net worth is based on the most recent financial statements verified by an accountant or checked by an accountant.

Article 16: Procedures for making endorsements/guarantees

1. The endorsed company shall submit an application to the Finance Department.
2. Upon acceptance, the Finance Department shall conduct a credit investigation and risk assessment on the endorsed company.
3. Such an endorsement/guarantee shall be submitted for the chairman's approval and the board of directors' for resolution. The Company shall not empower any other person to make a decision.
4. Endorsements/guarantees between the Company and its parent company or subsidiaries, or between its subsidiaries, shall be submitted for a resolution by the board of directors pursuant to the preceding paragraph.

Article 17: Detailed review procedures

The procedures shall include:

1. The necessity and reasonableness of the endorsements/ guarantees.
2. Credit status and risk assessment of the entity for which the endorsement/guarantee is made.
3. The impact on the Company's business operation, financial condition and shareholders' equity.
4. Whether the collateral must be obtained and appraisal of the value thereof.
5. Whether the aggregate amount and amount of the endorsement/guarantee are still within the limit.

Article 18: Procedures for the use and custody of the corporate chop

1. The Company shall use the corporate chop registered with the Ministry of Economic Affairs as the dedicated chop for endorsements/guarantees. The chop shall be kept in the custody of a designated person approved by the board of directors, and may be used to seal or issue negotiable instruments only in the prescribed procedures. The appointment, removal or transfer of the chop custodian shall be reported for the board of directors' approval.
2. When making a guarantee for an overseas company, the Company shall have the Guarantee Agreement to be signed by a person authorized by the board of directors.

Article 19: Hierarchy of decision-making authority and delegation thereof

1. The handling of endorsement and guarantee matters shall be approved by the resolution of the board of directors.
2. If the statute of limitations is necessary, the chairman of the board may decide within 30% of the net worth, and then report to the board of directors for ratification.

3. Before making any endorsement/guarantee for a company that the Company holds directly or indirectly 90% or more of the voting shares, it shall be submitted to the Company's board of directors for a resolution.
4. Endorsements/guarantees that directly or indirectly holds 100% of the voting shares are not subject to the restriction specified in the third paragraph.

Article 20: Announcement and report procedures

1. The Company shall announce and report the previous month's endorsement/guarantee balance of its head office and subsidiaries by the tenth of each month.
2. If the endorsement/guarantee reaches one of the following standards, it shall be announced and reported within two days commencing immediately from the date of occurrence:
 - A. The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50 percent or more of the Company's net worth as stated in its most recent financial statements.
 - B. The balance of endorsements/guarantees the Company and its subsidiaries to a single enterprise reaches 20% or more of the Company's net worth in the most recent financial statements.
 - C. The balance of endorsements/guarantees by the Company and its subsidiaries for a single company reaches NT\$10 million or more and the aggregate amount of all endorsements/guarantees for, carrying value of equity method investment in, and balance of loans to, such enterprise reaches 30% or more of the Company's net worth as stated in its most recent financial statement.
 - D. The amount of new endorsements/guarantees by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5% or more of the net worth of the Company's net worth as stated in its most recent financial statements.
3. The Company shall announce and report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to announce and report.

Article 21: Relevant management and control measures for circumstances in which an entity of which the Company makes any endorsement/guarantee is a subsidiary whose net worth is lower than half of its paid-in capital

When the Company or its subsidiary provides an endorsement/guarantee for a subsidiary whose net worth is less than one-half of the paid-in capital, in addition to handling in accordance with regulations, the auditors shall audit the endorsement/ guarantee operation procedures and the implementation thereof no less frequently than quarterly and prepare written records. They shall promptly notify all independent directors in writing of any material violation found.

Article 22: In the case of a subsidiary with shares having no par value or a par value other than NT\$10, for the paid-in capital in the calculation under Article 21 of the preceding paragraph, the sum of the share capital plus paid-in capital in excess of par shall be substituted.

Chapter IV Supplementary Provisions

Article 23: Subsidiary's control procedures for handling fund loans and endorsements/guarantees operations

1. When a subsidiary intends to handle a fund loan or endorsement guarantee for others, it shall also handle it in accordance with the operating procedures set by the Company.
2. The subsidiary shall prepare a detailed list of capital loans and endorsements/guarantees for inspection.
3. Subsidiary auditors audit its implementation thereof no less frequently than quarterly and prepare written records. They shall promptly notify all independent directors in writing of any material violation found.
4. When auditing the subsidiaries according to the annual audit plan, they shall also understand the implementation of the operating procedures of the subsidiaries, and if any missing items are found, they shall continue to track their improvement.

Article 24: Disclosure of Financial Statements

The capital loan and situation shall be assessed and adequate allowances shall be made for bad debts and the contingent losses of the endorsement and guarantee shall be assessed or recognized, and disclose relevant information appropriately in the financial report, and provide relevant information to the certified accountant to perform the necessary auditing procedures.

Article 25: Penalties for violation of these Regulations or the Company's Operational Procedures for Endorsements/Guarantees by managers and personnel in charge.

Article 26: Opinions of Independent Directors

When the Company handling fund loans or endorsements/guarantees to others, it shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board of directors' meeting.

Article 27: Other matters

Due to changes in circumstances that result in non-compliance with the provisions of this operating procedure or the balance exceeds the limit, the handling unit shall formulate an improvement plan and complete the improvement according to the planned schedule.

Article 28: Implementation and Amendment

1. This processing procedure shall be approved by more than half of all members of the audit committee and approved by the board of directors, and the resolution of the shareholders meeting shall be submitted. The same shall apply for amendment.
2. If the foregoing paragraph has not been approved by more than one-half of all members of the audit committee, it may be implemented by more than two-thirds of all directors, and the resolution of the audit committee shall be stated in the minutes of the board of directors.
3. All members of the audit committee and all directors mentioned in the preceding paragraph shall be calculated based on actual persons in office.
4. Matters not covered in this operating procedure shall be handled in accordance with relevant laws and regulations.

Attachments 3

LEALEA ENTERPRISE CO., LTD. Articles of Incorporation

Chapter I General Principles

- Article 1 The company was organized in accordance with the provisions of the Company Act and was named LEALEA ENTERPRISE CO., LTD.
- Article 2 The Company's businesses are as follows :
1. A102060 Grain Commerce
 2. A401020 Animal Husbandry
 3. C301010 Yarn Spinning Mills
 4. C302010 Knit Fabric Mills
 5. C399990 Other Textile Products Manufacturing
 6. C601990 Other Paper Products Manufacturing
 7. C701010 Printing
 8. C702010 Platemaking Manufacturing
 9. C801100 Synthetic Resin & Plastic Manufacturing
 10. C801120 Manmade Fiber Manufacturing
 11. D101050 Steam and Electricity Paragenesis
 12. F104110 Wholesale of Cloths, Clothes, Shoes, Hat, Umbrella and Apparel, Clothing Accessories and Other Textile Products
 13. F108040 Wholesale of Cosmetics
 14. F111090 Wholesale of Building Materials
 15. F113010 Wholesale of Machinery
 16. F114010 Wholesale of Automobiles
 17. F114030 Wholesale of Motor Vehicle Parts and Supplies
 18. F201010 Retail sale of Agricultural Products
 19. F204110 Retail sale of Cloths, Clothes, Shoes, Hat, Umbrella and Apparel, Clothing Accessories and Other Textile Products
 20. F208040 Retail Sale of Cosmetics
 21. F208050 Retail Sale of the Second Type Patent Medicine
 22. F211010 Retail Sale of Building Materials
 23. F213080 Retail Sale of Machinery and Equipment
 24. F214010 Retail Sale of Automobiles
 25. F214030 Retail Sale of Motor Vehicle Parts and Supplies
 26. F301010 Department Stores
 27. F301020 Supermarkets
 28. F401010 International Trade
 29. F501030 Coffee/Tea Shops and Bars

- 30. F501060 Restaurants
- 31. G202010 Parking Garage Business
- 32. H701010 Residence and Buildings Lease Construction and Development
- 33. H701020 Industrial Factory Buildings Lease Construction and Development
- 34. H701040 Specialized Field Construction and Development
- 35. H701060 New County and Community Construction and Investment
- 36. H703090 Real Estate Commerce
- 37. H703100 Real Estate Rental and Leasing
- 38. IG01010 Biotechnology Services
- 39. IG02010 Research Development Service
- 40. IZ99990 Other Industry and Commerce Services Not Elsewhere Classified
- 41. J101080 Resource Recycling
- 42. J101090 Waste Disposal
- 43. J701020 Amusement Parks
- 44. J701040 Recreational Activities grounds and Facilities
- 45. J801030 Athletics and Recreational Sports Stadium
- 46. JA01010 Automotive Repair and Maintenance
- 47. JE01010 Rental and Leasing Business
- 48. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

- Article 2-1 Based on the business needs, the Company may provide external guarantees.
- Article 2-2 The Company's investment in other businesses may not be restricted by the Company Law related to the total amount of investment, but the investment in long-term equity shall be approved by the board of directors.
- Article 3 The company set up a head office in Taipei City, and if necessary, through the resolution of the board of directors, it may establish branches at home and abroad.
- Article 4 The company's announcement method shall be handled in accordance with Article 28 of the Company Law.

Chapter II Shares

- Article 5 The total capital is rated at twelve billion New Taiwan dollars, divided into 1.2 billion shares, each with a denomination of ten New Taiwan dollars per share, and is issued in multiples. Unissued shares are authorized to be issued by the board of directors based on actual needs.
- Article 6 The transfer to employees at a price lower than the average price of the actual shares bought back should be submitted to the latest shareholders meeting to represent more than half of the total issued shares before the transfer, and with more than two-thirds of the voting rights of present shareholders agree.
- Article 7 In accordance with the laws and regulations the stocks are delivered in the form of account book transfer instead of printing the physical stocks; the same applies to the issuance of other securities.

Article 8 Changes to the record in the shareholder register shall not be made within 60 days before the regular shareholders meeting, 30 days before the extraordinary shareholders meeting, or within 5 days before the base date of the company's decision to distribute dividends, bonuses or other benefits.

Chapter III Shareholders' Meeting

Article 9 The company's shareholders meeting is divided into two types: The regular shareholders meeting is held within six months after the end of each fiscal year; The extraordinary shareholders meeting shall be convened in accordance with relevant laws and regulations when necessary.

The shareholders' meeting may be held by video conference or other means announced by the central competent authority.

Article 9-1 The company's shareholders meeting should be convened 30 days before, and the convening of the extraordinary shareholders meeting should be held 15 days before. The date, place and reason for the meeting should be notified to all shareholders and announced.

The notice of the convening of the shareholders meeting may be carried out electronically if the shareholders agree.

Article 10 When a shareholder is unable to attend the shareholders meeting for some reason, a letter of attorney issued by the company shall be issued, stating the scope of authorization. An agent will attend the meeting.

Article 10-1 The chairperson of the shareholders meeting shall be the chairperson of the board of directors. If the chairperson is absent, the vice chairperson shall act as the deputy chairperson of the board of directors when there is a vice chairperson; When the vice chairperson is also absent for some reason, the chairperson shall appoint a director to act as his agent; If the chairperson of the board does not appoint a person, one of the directors will recommend each other as an agent; If it is convened by a convener other than the board of directors, the chairperson shall be the convener. If there are two or more conveners, one of the other conveners shall be elected.

Article 11 Shareholders of the company have one voting right per share; however, those who are restricted or have no voting rights listed in Paragraph 2, Article 179 of the Company Law shall not be subject to this restriction.

Article 12 The resolutions of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of shares issued, unless otherwise provided by relevant laws and regulations, and shall be executed with the approval of more than half of the voting rights of the shareholders present. When the number of shareholders present is less than the amount specified in the preceding paragraph, it is understood that the relevant provisions of the Company Law shall be followed.

Article 13 The resolutions of the shareholders' meeting shall be recorded in the minutes, which shall be signed or sealed by the chairperson, and the minutes shall be distributed to all shareholders within 20 days after the meeting.

The production and distribution of the proceedings can be done electronically, and the method of distribution can be announced.

The minutes of the proceedings should record the year, month, day, venue, chairperson's name and resolution method of the meeting, and should record the essentials and results of the proceedings.

The minutes of the proceedings, the attendance card of the attending shareholders, and the proxy attendance letter of attorney shall be properly kept in accordance with the regulations of the competent authority.

Article 14 The shareholders' meeting may check the schedules and reports of the audit committee submitted by the board of directors, and decide on the distribution of surplus or compensation of losses.

Chapter IV Directors and Supervisors

Article 15 A company may have nine to eleven directors (including at least three independent directors), and the term of office of a director shall not exceed three years, but he/she may be eligible for re-election.

The election of directors adopts a candidate nomination system, and the shareholders choose from the list of director candidates.

Article 16 The directors organize the board of directors. Two-thirds or more of the directors present and more than half of the directors' present agree to elect one of them as the chairperson of the board, and a vice chairperson may be appointed by the directors in the same way to perform all the affairs of the company. The president represents the company externally.

Article 17 When the vacancy of directors reaches one-third or all independent directors are dismissed, the board of directors shall convene an interim meeting of shareholders within 60 days to elect them.

Article 18 When the chairperson of the board asks for leave or is unable to exercise his powers for some reason, his agency shall be handled in accordance with Article 208 of the Company Law.

When a director entrusts other directors to attend a meeting as an agent, he shall issue a power of attorney each time and list the authorized scope of the reason for the convening.

The notice of the convocation of the board of directors can be notified in writing, fax, e-mail, etc.

When the board of directors is meeting, if a video conference is used, the directors who participate in the meeting on the video screen shall be deemed to have attended the meeting in person.

Article 19 The resolution of the board of directors, unless otherwise stipulated by the Company Law, should be attended by more than half of the directors, and more than half of the directors present should agree to it.

Article 20 Delete

Article 21 Delete

Article 22 Delete

Article 23 Delete

Article 24 Delete

Article 25 Delete

Article 26 The remuneration of the chairperson and directors shall be authorized by the board of directors to determine the extent of their participation in the operation of the company and the value of their contribution to the usual standards of the industry.

Chapter V Managers

Article 27 The company may have one general manager and several managers, and their appointment, dismissal and remuneration shall be handled in accordance with the relevant provisions of the Company Law.

Chapter VI Accounting

Article 28 At the end of each fiscal year, the board of directors shall prepare: (1) Business report (2) Financial statements (3) Proposals for surplus distribution or loss allowances, etc. After 30 days before the meeting of the regular shareholders meeting, it is submitted to the audit committee for verification, and then submitted to the regular shareholders meeting to request recognition.

Article 29 If there is a profit in the year, at least 1% should be allocated for employee compensation, and no more than 5% for directors' compensation. Additionally, at least 1% should be allocated for salary adjustments or compensation distribution to frontline employees. However, when there are accumulated losses, the compensation amount shall be reserved, and then the remuneration of employees and directors shall be allocated in accordance with the aforementioned proportion. Employee compensation and frontline employee compensation may be paid in stock or cash, and the payment objects may include employees of affiliated companies who meet the conditions set by the board of directors.

Article 30 If there is a surplus in the annual final accounts, the accumulated losses shall be made up first, and then 10% shall be allocated as the statutory surplus reserve according to law; However, when the statutory surplus reserve has reached the total paid-in capital, it is exempted to continue to be listed. The special surplus reserve shall be allocated or transferred in the second time according to laws or regulations or regulations of the competent authority. If there is a balance, add the accumulated undistributed surplus at the beginning of the period as the distributable surplus, and allocate 0% to 100% of the distributable surplus, which shall be distributed after the board of directors drafts a distribution proposal and submits it to the shareholders meeting for resolution. Among the shareholder dividends decided by the board of directors, the cash dividend shall not be less than 5% of the total dividends. However, if the cash dividend per share does not reach 0.1 yuan, it may be paid as a stock dividend.

Due to the changeable industrial environment and the development of diversification, the board of directors may change the payment of stock dividends in accordance with the capital budget and capital status.

Chapter VII Supplementary Provisions

Article 31 Matters not stipulated in this Articles of Association shall be handled in accordance with the Company Law and relevant laws and regulations.

Article 32 This charter was established on December 8, 1978

The first amendment was made on December 29, 1980
The second amendment was made on February 24, 1981
The third amendment was on February 21, 1982
The fourth amendment was on September 8, 1984
The fifth amendment was on September 4, 1988
The sixth amendment was made on September 25, 1988
The seventh amendment was made on November 28, 1988
The eighth amendment was made on April 15, 1989
The ninth amendment was on June 7, 1989
The tenth amendment was on February 23, 1990
The eleventh amendment was made on April 24, 1991
The twelfth amendment was made on March 27, 1992
The thirteenth amendment was made on May 19, 1993
The fourteenth amendment was made on April 26, 1994
The fifteenth amendment was on May 10, 1995
The sixteenth amendment was made on June 5, 1996
The seventeenth amendment was made on May 7, 1997
The eighteenth amendment was on April 23, 1998
The nineteenth amendment was on May 27, 1999
The twentieth amendment was on April 26, 2000
The twenty-first amendment was made on June 13, 2001
The twenty-second revision was made on June 12, 2002
The twenty-third revision was on June 3, 2004
The twenty-fourth amendment was made on June 10, 2005
The twenty-fifth amendment was made on June 14, 2006
The twenty-sixth amendment was on June 13, 2008
The twenty-seventh amendment was on June 19, 2009
The twenty-eighth amendment was on June 17, 2010
The twenty-ninth amendment was on June 15, 2011
The thirtieth amendment was on June 6, 2012
The thirty-first amendment was made on June 13, 2013
The thirty-second amendment was made on June 11, 2014.
The thirty-third revision was on June 10, 2015
The thirty-fourth amendment was made on June 8, 2016
The thirty-fifth amendment was made on June 12, 2018
The thirty-sixth amendment was on June 18, 2020
The thirty-seventh amendment was on August 18, 2021
The thirty-eighth amendment was on June 24, 2022
The thirty-ninth amendment was on June 29, 2023
The fortieth amendment was on June 13, 2025

LEALEA ENTERPRISE CO., LTD.
Chairperson KUO, SHAO-YI

Attachments 4

LEALEA ENTERPRISE CO., LTD.

Rules of Procedure for Shareholders Meetings

Amended on March 29, 2021.

- Article 1 The company's shareholders' meeting is conducted in accordance with these rules.
- Article 2 The "shareholders" mentioned in these rules refer to the shareholders themselves and their agents and solicitors as regulated by the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies".
- Article 3 Shareholders attending the shareholders meeting should present their attendance sign card or other attendance certificates to complete the procedures for attending the shareholders meeting; and should bring the original identification documents or other certification documents approved by the company, so that the staff can check it when necessary before going through the attendance. The number of attending shares shall be calculated based on the attendance card or other attendance certificates that have completed attendance procedures, plus the number of shares exercising voting rights electronically.
- Article 4 The place of the shareholders meeting shall be at the place where the company operates and suitable for the meeting of shareholders. The start time of the meeting shall not be earlier than nine o'clock in the morning or later than three o'clock in the afternoon.
- The registration area should be clearly marked, and there should be adequate staff at the venue, and the attendance procedures for shareholders should be handled at least 30 minutes before the start of the meeting; However, in the event of sudden force majeure, it is not subject to this limitation, and the situation should be eliminated as soon as possible, or other countermeasures should be adopted to accept shareholders to attend the shareholders meeting.
- Relevant personnel who need to participate in and assist in the convening of the shareholders' meeting, if they are shareholders, may not be restricted by the announced time for attendance procedures.
- Article 5 Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.
- If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the directors to act as chair, or, if there are no directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the directors or the directors shall select from among themselves one person to serve as chair.
- Article 6 This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.
- Article 7 Regarding the process of the shareholders meeting, the company shall record or record the entire process and keep it for at least one year.

Article 8 At the appointed meeting time, with the attendance of shareholders representing more than half of the total issued shares, the chair shall call the meeting to order. If the meeting time has passed but no shareholders representing more than half of the total issued shares are present, the Chairperson may announce the postponement. If the quorum is not met after two postponements but with 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 of the Company Act with the approval of more than half of the voting rights of the shareholders present.

When the shareholders' meeting being a tentative resolution in the preceding paragraph, if the total number of shares represented by the shareholders present is sufficient to represent more than half of the total number of issued shares, the Chairperson may declare a formal meeting at any time and submit the tentative resolutions that have been made to the meeting again for voting.

Article 9 If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in the order set by the agenda. After reaching the time for the announced shareholders' meeting, it cannot 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.

Article 10 When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means.

A shareholder exercising voting rights by 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.

Shareholders who exercise their voting rights electronically and have not revoked their expressions of intent two days before the shareholders' meeting can still attend the shareholders' meeting to participate in the proposal and voting of the interim motion, but they cannot propose amendments to the original proposal and can no longer exercise their voting rights.

Article 11 Before speaking, an attending shareholder must specify on a speaker's slip the shareholder account number and name, and his/her subject of the speech. 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.

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

Article 12 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.

Article 13 When a legal person is entrusted to attend the shareholders meeting, the legal person may only appoint one representative to attend.

- Article 14 After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
- Article 15 When the Chairperson considers that the discussion of the proposal has reached the point where it can be voted, he may announce the cessation of the discussion and put it to the vote.
- Article 16 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 this Corporation. The results of the voting shall be announced on-site at the meeting, and with a record made of the vote.
- Article 17 When a meeting is in progress, the chair may announce a break based on time considerations.
- Article 18 The voting of the proposal shall be passed with the approval of more than half of the voting rights.
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 the Company Act.
- Article 19 Shareholders may not participate in the voting when they have their own interests in matters of the meeting that may be harmful to the interests of the company and shall not act on behalf of other shareholders to exercise their voting rights.
- Article 20 The resolutions of the shareholders' meeting shall not be included in the total number of issued shares for the number of shares of non-voting shareholders. The number of shares for which voting rights cannot be exercised in the preceding article shall not be counted as the number of voting rights of shareholders present.
- Article 21 When there are amendments or alternatives to the same motion, the Chairperson shall determine the order of voting in accordance with the original motion. If one of the bills has been passed, the other bills are deemed to be rejected and there is no need to vote again.
- Article 22 The Chairperson may direct pickets, security personnel or staff to help maintain order in the venue.
- Article 23 The resolutions of the shareholders' meeting shall be recorded in the minutes, signed or stamped by the Chairperson, and distributed to all shareholders within 20 days after the meeting. The distribution of the minutes shall be made by public announcement.
The minutes of the proceedings should record the year, month, day, venue, Chairperson's name and resolution method of the meeting, and should record the essentials and results of the proceedings.
The minutes of the proceedings, the attendance card of the attending shareholders, and the proxy attendance letter of attorney shall be properly kept in accordance with the regulations of the competent authority.
- Article 24 These Rules, and any amendments hereto, shall be implemented after adoption by Board of Directors.
Matters not stipulated in this rule shall be handled in accordance with the company law.

LEALEA ENTERPRISE CO., LTD.
Shareholding of All Directors

As of the Closing Date: April 11, 2026

Title	Name	Closing Date Number of Shareholding	Explanation
Chairperson	Kuo, Shao-yi	15,249,638	1. As of the closing date the Company's total number of issued shares is 995,595,059 shares. 2. In accordance with Article 26 of the Securities Exchange Law and the "Public Company's Directors and Supervisors' Shareholding Ratio and Inspection Implementation Rules", the minimum total number of the shares that all directors should hold are 31,859,041 shares. 3. All directors of the Company actually hold 198,765,752 shares, which has reached the statutory threshold.
Director	Tung Ting Investment Co., Ltd. Representative: Chen, Han-ching	79,390,255	
Director	Li Peng Enterprise Co., Ltd. Representative: Kuo, Shu-chen	78,641,924	
Director	Shun Yu Investment Co., Ltd. Representative: Kuo, Ko-chung	15,974,309	
Director	Li Zan Investment Co., Ltd. Representative: Kuo, Chi-an	6,345,430	
Director	Hung, Tsung-chi	3,164,196	
Independent Director	Jan, Yi-jen	0	
Independent Director	Lu, Chi-chant	0	
Independent Director	Shih, Yun-peng	0	
Total		198,765,752	

