

股票代號：1463



強盛新股份有限公司

CHYANG SHENG TEXING CO., LTD.

(原名：強盛染整股份有限公司)

114年股東常會議事手冊



日期：中華民國 114 年 5 月 27 日

**地點：桃園市大園區北港里大工路126號
(本公司大園工廠會議室)**

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強盛新股份有限公司
114年股東常會開會程序

- 一、宣 布 開 會
- 二、主 席 致 詞
- 三、報 告 事 項
- 四、承 認 事 項
- 五、討 論 事 項
- 六、選 舉 事 項
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- 八、臨 時 動 議
- 九、散 會

強盛新股份有限公司
114年股東常會會議議程

時 間：中華民國114年5月27日(星期二)上午9時整
地 點：桃園市大園區北港里大工路126號(本公司大園工廠會議室)
方 式：實體股東會

一、宣布開會(報告出席股數)

二、主席致詞

三、報告事項

- (一)113年度營業報告書。
- (二)113年度審計委員會審查報告書。
- (三)113年度員工酬勞及董事酬勞分配情形報告。

四、承認事項

- (一)113年度營業報告書及財務報表案。
- (二)113年度盈餘分配案。

五、討論事項

- (一)修訂「公司章程」部分條文案。
- (二)修訂「背書保證作業程序」部分條文案。

六、選舉事項

- (一)改選董事案。

七、其他議案

- (一)解除新任董事及其代表人競業行為之限制案。

八、臨時動議

九、散 會

報告事項

(一)113年度營業報告書，敬請 鑒察。

請參閱本手冊第10~16頁(附件一)。

(二)113年度審計委員會審查報告書，敬請 鑒察。

請參閱本手冊第17頁(附件二)。

(三)113年度員工酬勞及董事酬勞分配情形報告，敬請 鑒察。

說 明：

一、依本公司章程第18條，本公司年度如有獲利，應提撥不低於百分之1為員工酬勞及不高於百分之3為董事酬勞。但公司尚有累積虧損時，應預先保留彌補數額。

二、本公司113年度分配員工酬勞百分之1計新台幣5,531,643元及董事酬勞百分之1.5計新台幣8,297,465元，與帳上估列之金額無差異，均以現金方式發放。

承認事項

第一案：董事會提

案 由：113年度營業報告書及財務報表案，敬請 承認。

說 明：

- 一、本公司113年度合併財務報表及個體財務報表，業經安侯建業聯合會計師事務所于紀隆、余聖河會計師查核簽證完竣，連同營業報告書經本公司審計委員會查核完畢，認為尚無不符，出具書面查核報告。
- 二、營業報告書、會計師查核報告及上述財務報表，請參閱本手冊第10~16頁及第18~32頁(附件一及附件三)。

決 議：

第二案：董事會提

案 由：113年度盈餘分配案，敬請 承認。

說 明：

- 一、本公司113年度稅後淨利為新台幣539,138,856元。
- 二、檢附113年度盈餘分配表如下：

強盛新股份有限公司

盈餘分配表
民國113年度

單位：新台幣元

項 目	金 額
上期未分配盈餘	11,777,100
加：113年度稅後淨利	539,138,856
加：確定福利計畫再衡量數	4,032,444
減：對子公司所有權權益變動	(27,105,855)
減：處分透過其他綜合損益按公允價值衡量之權益工具	(2,948,000)
減：提列法定公積 10%	(51,311,745)
本期可供分配盈餘	473,582,800
減：現金股利(每股2.1元)	(363,863,600)
期末未分配盈餘	109,719,200

董事長：陳壬發



經理人：許芳榮



會計主管：鄭以民



- 三、本次現金股利按分配比例計算至元為止，元以下捨去，不足一元之畸零款合計數，由小數點數字自大至小及戶號由前至後順序調整，至符合現金股利分配總額。

- 四、本案俟股東常會通過，授權董事長另訂配息基準日及發放日等相關事宜。嗣後如因本公司股本變動影響流通在外股數，致股東配息率因此發生變動而需修正時，擬提請股東會授權董事長全權處理之。
- 五、本年度擬分配之現金股利以113年度稅後淨利優先分配。

決 議：

討論事項

第一案：董事會提

案 由：修訂「公司章程」部分條文案，敬請 公決。

說 明：

- 一、依據「證券交易法」第14條第6項(金管證發字第1130385442號)，修訂本公司「公司章程」部分條文。
- 二、「公司章程」修訂前後條文對照表，請參閱本手冊第33~34頁(附件四)。

決 議：

第二案：董事會提

案 由：修訂「背書保證作業程序」部分條文案，敬請 公決。

說 明：

- 一、依據「公開發行公司資金貸與及背書保證處理準則」修訂本公司「背書保證作業程序」部分條文。
- 二、「背書保證作業程序」修訂前後條文對照表，請參閱本手冊第35頁(附件五)。

決 議：

選舉事項

第一案：董事會提

案 由：改選董事案。

- 一、本公司現任董事之任期原於114年6月26日屆滿，擬配合本次股東常會辦理全面改選。
- 二、本公司依公司章程第12條董事席次設置之規定，本次應選董事11人（含獨立董事3人），任期三年，採候選人提名制，連選得連任，候選人相關資料，請參閱本手冊第36至38頁(附件六)。
- 三、新任董事任期自114年5月27日起至117年5月26日止，原任董事任期至本次股東常會完成時止。
- 四、本次改選依本公司「董事選舉辦法」為之，請參閱本手冊第46頁(附錄三)。

選舉結果：

其他議案

第一案：董事會提

案由：解除新任董事及其代表人競業行為之限制案，敬請 公決。

說明：

- 一、依公司法第209條之規定「董事為自己或他人為屬於公司營業範圍內之行為，應對股東會說明其行為之重要內容，並取得其許可。」
- 二、本公司董事或有投資或經營其他與本公司營業範圍相同或類似之公司並擔任董事之行為，在無損於本公司利益前提下，提請股東常會同意，解除股東常會選任之新任董事及其代表人競業行為之限制。
- 三、擬提請股東常會解除新任董事及其代表人競業明細如下，惟解除對象以實際當選董事為準。

強盛新股份有限公司

解除新任董事及其代表人競業明細內容

職 稱	姓 名	目前兼任其他公司職務
董 事	新光資產管理(股)公司 代表人：吳昕恩	新光紡織(股)公司 董事長
董 事	新光資產管理(股)公司 代表人：張瑞南	新光紡織(股)公司 總經理
董 事	新光資產管理(股)公司 代表人：張淑娣	新光紡織(股)公司 總經理
董 事	新光資產管理(股)公司 代表人：趙國華	新光資產管理(股)公司 總經理
董 事	富錦投資(股)公司 代表人：陳玉進	富順纖維(股)公司 董事長

決 議：

臨時動議

散 會

附 件

113年度營業報告書

一、113年度營業結果：

(一)、營業計劃實施成果：

本公司113年度主要業務為梭織布染整代工，全年營業淨收入279,632仟元，扣除營業成本286,435仟元及營業費用71,394仟元，並加計營業外收支之淨收入617,533仟元，結算結果，本年度稅前淨利為539,336仟元。二年度營業成果比較如下：

單位：新台幣仟元

年 度 項 目	113 年度	112 年度	增(減)金額	變動比率%
營業收入淨額	279,632	343,518	(63,886)	(18.60)
營業成本	286,435	329,242	(42,807)	(13.00)
營業毛利	(6,803)	14,276	(21,079)	(147.65)
營業費用	71,394	60,145	11,249	18.70
營業淨利(損)	(78,197)	(45,869)	(32,328)	70.48
營業外收支	617,533	156,145	461,388	295.49
稅前淨利	539,336	110,276	429,060	389.08

(二)、預算執行情形：

依「公開發行公司財務預測資訊公開體系實施要點」規定，本公司尚無須公開財務預測資訊。

(三)、財務收支及獲利能力分析：

單位：新台幣仟元

年 度 項 目		113 年	112 年	增(減)
財務 收支	營業收入	279,632	343,518	(63,886)
	營業毛利	(6,803)	14,276	(21,079)
	利息收入	1,406	1,578	(172)
	利息支出	94	10	84
	稅後純益	539,139	107,279	431,860
獲利 能力	資產報酬率(%)	19.96	4.38	15.58
	股東權益報酬率(%)	21.47	4.77	16.70
	稅前純益占實收資本比率(%)	31.13	6.36	24.77
	純益率(%)	192.80	31.23	161.57
	每股盈餘(元)	3.28	0.65	2.63

(四)、研究發展狀況：

1、已開發可量產的製程與新產品：

- (1)染色段已引用低泡抑泡劑加工，改善缸內泡沫過多，發生布面色污、纏車、折痕等異常，及增加生產缸量比。
- (2)前處理段低張力精練退漿機(Boil Off)，機尾增加兩組水洗槽，改善落布的洗淨流程，可提升產量及精練退漿的效果，有利於染色作業。
- (3)染色段引進無帶布輪浸染機生產，針對聚酯纖維細丹尼布種染色，可改善布面擦傷、滑紗等異常，並提高細丹尼布種的產量。
- (4)經緯紗皆為聚酯纖維廢布回收紗彈性布生產，可開發更多類型的環保紗加工，增加資源回收再利用的品項。
- (5)整理段引進對拉機，採用物理法布疋轉折對拉的加工方式，改善布面的表面樹脂痕及手感調整的功能。

2、計劃研發之新產品及品質提升項目：

- (1)環保紗產量增加，紗支上漿原料成份參差不齊，針對各胚布廠使用之紗種，予以追蹤與過濾，選擇便宜生產的退漿方式，得到良好滲透性的布疋，以利於染色上色性及染面平衡性。
- (2)新產品研發，經紗 Poly/緯紗 HCR，經緯紗各含有 19%鹼溶絲，以鹼溶加工製程生產，吸濕排汗(快乾)，可得到 Q 彈與柔軟的品質與手感。
- (3)新產品研發，經紗含 Rayon2%/緯紗 Poly 條紋布種，C0 超撥水，單染經紗 Poly 為深色，Rayon 浮白雙色感，具有良好的感觀效果。
- (4)新產品研發，經紗 Poly/緯紗 46N 假彈雙層布，C0 超撥水，經緯紗都是回收紗，緯紗 46N 具有良好的彈性，可製作舒適的衣著。
- (5)擬引進與試製高日光牢度染料組合及日光牢度增進劑，可提昇日光牢度 0.5 級以上，可針對高日光牢度需求的產品加工。

二、114年度營業計劃概要：

(一)、經營方針：

強盛新願景：「使 C.S.T 成為一個現代化，第一流的世界級公司，且同時造就員工的終身學習與成長」，秉持專業精神，提供染整加工服務，滿足客戶需求，追求業績提升及永續經營。

同時也在此揭示我們的經營指導原則：『開源節流、群策群力；升級轉型、創新突破』，冀望公司全體上下一心奉為主臬，落實執行，再為公司開創新局。為此我們擬訂下列具體執行方針：

- 1、以人才的知識資本為本。
- 2、以服務業的心態來發展與顧客的關係。
- 3、顧客價值導向文化，建構高效率，高執行力團隊，維護客戶的信賴。
- 4、落實開源節流，管控成本，杜絕浪費。
- 5、落實 6S 目視化管理，提升人員與工作環境品質。
- 6、建立有紀律的文化，奠定卓越的人本文化。
- 7、落實執行力，構建高績效的經營團隊。

此外，我們持續培養公司的核心能力——落實品質執行的能力，也希望全體員工能多體會、推動及落實。並且再次宣示我們的企業文化：

- 1、做人方面要建立誠信負責的文化。
- 2、做事方面要建立追求卓越、進步的文化。
- 3、在人與人方面要建立知識與資訊分享的文化。

期勉公司同仁歸零思考、重新思考(Re-think)、重新設計(Re-design)，抱著正確的心態，做對的事，培育對的人；把對的事做好、做完，同時要為成功找方法，不要為失敗找理由；凡事抱願而不抱怨~要正面解讀、逆向思考，不要有負面情緒，就會有好思維，抱著這些好思維公司就會成功。

我們以『誠實、團隊、專業、效率』為公司的社訓，期勉同仁落實於日常工作中。

- 1、誠實:誠實面對解決問題，不敷衍塞責，不各自為政。
- 2、團隊:每一個人都是公司重要的一個小螺絲釘，做好自己，融合團隊，與公司同向性的前進，不要軟性自我消耗。
- 3、專業:不斷的學習、精進自己的專業能力，公司也持續給予員工基礎教育及訓練與進階教育。
- 4、效率:從人、機、料、法面向去檢討，從各方面去提高效率。

本公司於追求經濟發展同時，亦善盡對永續發展的一份責任致力推動環境永續計畫，包含投入能源耗用之改造、優化及回收再利用工程，廢棄物減半再減半，並予以食物鏈化，以建立一個能保護資源環境永續發展經營模式，朝淨零碳排目標邁進，達到在經濟面企業發展同時，兼顧社會面與利害關係人共享價值，完成環境面永續生態保護。

(二)、預期銷售數量：

本公司 114 年度預期銷售數量：染整代工交運數量 14,400 仟碼，交運金額 302,400 仟元。

(三)、產銷政策：

1、創造客戶價值

本公司是國內專業染整廠，結合國內品牌商、貿易商等提供專業紡織染整品質保證，以創造客戶價值的服務為導向。

(1)各生產線適合加工產品分類

長纖浸染線：聚脂長纖梭織一般布種、聚脂長纖經緯雙向彈性梭織布、長纖交織梭織布系列。

(2)特性產品項目有：

- 超細纖維加工產品及高牢度染色系列。
- 長纖細丹尼 20D 高密度超撥水加工。
- T 100%、T-OP 等「雙向彈性」布系列。
- Poly HCR 聚酯高收縮彈性布系列。

(3)機能性加工項目有：

- 吸溼加工、吸溼抗菌加工。
- 抗菌、消臭、抗 UV 複合功能性加工之研發。
- 奈米級加工助劑的引進與運用。
- 無氟(CO)環保型撥水加工。
- EN-471 螢光桔、螢光黃之要求標準。
- 各項織物防紫外線與吸濕速乾通過 TFT 功能驗證標準。

2、區隔市場提供專業化服務

長纖浸染線提供品牌客戶客製化服務，本公司長纖浸染線專注於 Poly 系列，品質穩定之優勢，應用數位科技管理顏色，集中量化細丹尼、高密度、彈性布種等系列加工，緊密維繫各大品牌客戶，滿足市場需求。

3、品質第一、交期準確、快速服務

跨太平洋夥伴全面進步協定(CPTPP)及區域全面經濟夥伴關係協定(RCEP)均已生效，台灣在這兩大區域性貿易組織都尚未能參加。儘管對台灣不利，然由於美中貿易戰以來台灣相對取得部分轉單取代機會，最終仍以產品的品質為最重要的關鍵。這也是促使企業轉型升級努力達品質第一、交期準確、快速服務的契機。

4、應用數位科技

全力規劃推動生產力 4.0 以求再次升級轉型。

(1)建構上下游無縫接軌機制，藉由即時獲得資訊，依訂單的需求達到快速備料、降低庫存與確保交期的目標。

(2)整合 ERP、MES 與大數據分析機制，連結化驗室可再現性配方與現場製程監控技術，建立配方管理自動化與產品生產履歷，達成資訊透明化與產線快速反應能力。

- (3)引進節能型染機與節能型定型機，藉由設備自動化提升及智慧化回饋控制技術達成產線智動化，朝智能化專業染整工廠邁進。
- (4)生產機台關鍵工段落布檢查，引進 AOI 自動光學辨識系統取代人工檢查作業系統。成品檢查則導入 AI 電腦輔助自動驗布/驗報，解決人力荒並提升正確性與時效性。

5、人才培育方面

- (1)透過「產學合作專班計劃」，藉以培育高素質、有見識、有活力、有理想之中堅幹部。
- (2)研發及技術人員與現場人員之輪調，透過輪調使廣泛接觸公司、工廠的事務，養成多職能的人才，以因應公司面對未來複雜環境變遷所需。
- (3)幫員工做職涯規劃，多增加其核心能力歷練的機會。

6、生產線功能整合、機台整備更新

- (1)審視新規劃產銷需求量，依功能性整併生產線，讓線上生產設備集中生產，充分發揮整合後產能效益。
- (2)機台設備進行節能、節水設備改善降低染色浴比，降低能源及化學助劑耗用量，朝永續環保路徑推進。
- (3)汰舊更新前處理設備，將原精練及縮練製程予以合而為一，縮短製程排除生產瓶頸工段，改善彈性布種加工之順暢性。

7、原料資選與進廠檢驗

- (1)透過原料資選計劃，選擇適當原料或對抗品，改善加工品質及降低原料價格變動劇烈之衝擊。
- (2)透過配方標準化，消除不合宜的配方組合，相同配方則採集中加工，促進品質的一致性，並減少換規格之浪費。
- (3)原料進廠依規定逐批取樣，送檢驗組執行進廠檢驗，嚴格把關用料之穩定性。

8、全面品質管制

- (1)落實各製程「不製造不良品」、「不接受不良品」、「不流出不良品」品質三不政策。做好品質管制與保證，提供客戶滿意的產品與服務。
- (2)落實 ISO9001 品保制度之執行，確保品質均一性，滿足客戶需要。
- (3)成立品管組負責品管活動規劃及品質檢核運作，透過系統化品質稽核，協助生產單位落實全面品質管制之執行。

三、未來公司發展策略：

本公司主要仍以合作外銷出口業務居多，然近年來為因應國際市場競爭態勢之變化，主要布料廠均投入推動由布料至成衣之垂直整合，甚至發展品牌與通路以維持競爭優勢，因此留在台灣之代工業務量受到嚴重壓縮。為因應全球紡織業競爭環境之劇烈變動，本公司未來長短期發展目標需朝以下幾點發展：

(一)持續朝高價值、差異化產品精進

藉由發展各種不同高附加價值材料達成差異化之目的，並配合科技及潮流產製各種機能性布料，創造更大的商機。

(二)染廠通過 GRS 認證，發展環保性紡織品

台灣目前已有不少紡織業者投入環保紡織品開發，如尼龍回收再生、原液染色纖維、生質環保紡織品、無水染色紡織品等等；其中在回收保特瓶PET紡織品方面，已在全球建立極高知名度。未來環保紡織品發展勢將受到更多關注，符合世界潮流，以利打入國際產銷供應鏈。

(三)發展具時尚感高階機能性紡織品

近年來消費者皆偏好「結合運動、工作和生活」的生活型態，因此對高機能時尚紡織品的需求擴大。台灣紡織業已成為全球機能性紡織品的研發和生產重鎮，再加上在各大國際品牌皆陸續推出機能性時尚服飾下，本公司應積極找尋切入利基，以擴張紡織市場版圖。

為達成所訂之發展目標，在策略上，長期發展計劃則需進行數位轉型、智慧化生產、創新製程，結合策略伙伴掌握品牌需求或成衣通路加以進行垂直整合，將現有染整代工業務再加上能同時提供染整能源供應及專業服務化園區等經營模式，充分發揮位處大園工業園區內汽電共生及環保回收再利用之循環經濟發展模式。短期業務計劃則採取以更專注於T100%雙向彈性布種、細丹輕量布種、高密度布種等高牢度品質的集中量化，高質化、高品質之生產模式，結合國內上游poly環保原料在地量產無慮，與策略夥伴協同經營品牌客戶，持續推動業務增量之發展計劃。

四、受到外部競爭環境、法規環境及總體經營環境之影響：

(一)俄烏戰爭持續進行，對全世界經濟都發生嚴重影響，包括天然氣、煤炭、進口原物料不斷飆漲衍生成全球性通膨，影響消費者購買力。國內能源價格在國際諸多因素干擾下勢將漲多跌少，肯定會繼續影響到本年度能源動力成本。因應之道在生產管理必須透過盤查工廠各項能耗，透過訂定改善目標之KPI，運用PDCA管理循環進行能耗檢討，落實改善永無止境之精神，才能壓低能源飆漲所受到之嚴重影響。

(二)環境永續發展與時俱進，環保法規標準相對升高。本公司透過製程加熱系統之工程改善專案執行，完成以中壓蒸氣加熱之新能源系統及瓦斯鍋爐取代原有燃煤熱媒油加熱系統，並符合最新法規「鍋爐空氣污染物排放標準」之規範。

- (三)為落實年ZDHC「有害化學物質零排放」環保規範，本公司已取得 Bluesign 認證，全面朝符合Bluesign規範進行染料、化學助劑之替換，在原料助劑品級提升改善下也形成原料成本增加之影響。後續仍要由改善原料耗用及對抗品資選來有效控管變動成本。
- (四)國際品牌商對供應商減碳的施壓有增無減，企業今年必須得更加重視供應鏈碳管理與發展。本公司從企業內部派出外訓碳盤查的種子工程師，從內部碳盤查做起，以提高數據透明度與信賴度，進而推動產品碳足跡之調查並落實分類與計算，以利適時透過第三公證機關完成認證。

董事長：陳壬發



經理人：許芳榮



會計主管：鄭以民



強盛新股份有限公司

審計委員會審查報告書

董事會造具本公司民國113年度經安侯建業聯合會計師事務所查核簽證之財務報表、盈餘分派議案及營業報告書等，業由本審計委員會查核完竣，認為尚無不符，爰依證券交易法第14條之4及公司法第219條之規定報告如上。

敬請鑒核。

此 致

本公司 114 年股東常會

強盛新股份有限公司

審計委員會召集人：



中 華 民 國 一 一 四 年 三 月 十 二 日



安侯建業聯合會計師事務所

KPMG

台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電	話 Tel	+ 886 2 8101 6666
傳	真 Fax	+ 886 2 8101 6667
網	址 Web	kpmg.com/tw

會計師查核報告

強盛新股份有限公司董事會 公鑒：

查核意見

強盛新股份有限公司民國一一三年及一一二年十二月三十一日之資產負債表，暨民國一一三年及一一二年一月一日至十二月三十一日之綜合損益表、權益變動表及現金流量表，以及個體財務報告附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開個體財務報告在所有重大方面係依照證券發行人財務報告編製準則編製，足以允當表達強盛新股份有限公司民國一一三年及一一二年十二月三十一日之財務狀況，暨民國一一三年及一一二年一月一日至十二月三十一日之財務績效與現金流量。

查核意見之基礎

本會計師係依照會計師受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核個體財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與強盛新股份有限公司保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對強盛新股份有限公司民國一一三年度個體財務報告之查核最為重要之事項。該等事項已於查核個體財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。本會計師判斷應溝通在查核報告上之關鍵查核事項如下：

一、銷貨收入—染整加工勞務收入認列

有關收入認列之評估會計政策請詳附註四(十四)；會計估計及假設不確定性請詳附註五。

關鍵查核事項之說明：

強盛新股份有限公司從事布料染整加工業務，該等業務的交易模式係由客戶提供胚布，由強盛新股份有限公司進行胚布染整加工，經分析此項業務之交易條件，係隨時間滿足履約義務並移轉勞務之控制權與客戶，因此，強盛新股份有限公司係依據製造工單進度計算完工比例並認列銷貨收入；考量收入認列對個體財務報告係屬重要，因此，本會計師將其列為重要查核事項。

本會計師對上述關鍵查核事項之主要查核程序包括：瞭解強盛新股份有限公司所採用的收入認列會計政策，並與銷售條款比較以評估所採用政策的適當性；實地觀察銷貨收入之內部控制制度設計，並抽樣測試其執行的有效性；抽樣測試個別收入交易，核對至客戶訂單、出貨證明等；抽樣選取年度結束日前後期間銷售交易作為樣本，檢視該等交易的客戶訂單、銷售條件、完工入庫及出貨紀錄等相關資料，另就取得期末在製工單，抽核驗算其完工比例計算的合理性。

二、採權益法之長期股權投資

有關採用權益法之投資的會計政策請詳附註四(八)及四(九)；會計估計及假設不確定性請詳附註五。

關鍵查核事項之說明：

採用權益法之子公司保強建設開發股份有限公司所營不動產開發業務於本年度完工並轉列待售房地，本期因出售待售房地而認列收入，此項收入認列對該子公司營運結果存有重大影響；因此，本會計師將此項採權益法之子公司其列為重要查核事項。

本會計師對上述關鍵查核事項，其中有關不動產開發業務交屋認列收入的部分，本會計師之主要查核程序包括：瞭解交屋流程並取得交屋清冊；核至買賣合約之交易方與價金，抽核收款證明；檢視過戶證明或交屋證明。

管理階層與治理單位對個體財務報告之責任

管理階層之責任係依照證券發行人財務報告編製準則編製允當表達之個體財務報告，且維持與個體財務報告編製有關之必要內部控制，以確保個體財務報告未存有導因於舞弊或錯誤之重大不實表達。

於編製個體財務報告時，管理階層之責任包括評估強盛新股份有限公司繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算強盛新股份有限公司或停止營業，或除清算或停業外別無實際可行之其他方案。

強盛新股份有限公司之治理單位負有監督財務報導流程之責任。

會計師查核個體財務報告之責任

本會計師查核個體財務報告之目的，係對個體財務報告整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照審計準則執行之查核工作無法保證必能偵出個體財務報告存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響個體財務報告使用者所作之經濟決策，則被認為具有重大性。

本會計師依照審計準則查核時，運用專業判斷及專業懷疑。本會計師亦執行下列工作：

- 1.辨認並評估個體財務報告導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。

- 2.對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對強盛新股份有限公司內部控制之有效性表示意見。
- 3.評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
- 4.依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使強盛新股份有限公司繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒個體財務報告使用者注意個體財務報告之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致強盛新股份有限公司不再具有繼續經營之能力。
- 5.評估個體財務報告(包括相關附註)之整體表達、結構及內容，以及個體財務報告是否允當表達相關交易及事件。
- 6.對於採用權益法之被投資公司之財務資訊取得足夠及適切之查核證據，以對個體財務報告表示意見。本會計師負責查核案件之指導、監督及執行，並負責形成強盛新股份有限公司之查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現(包括於查核過程中所辨認之內部控制顯著缺失)。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項(包括相關防護措施)。

本會計師從與治理單位溝通之事項中，決定對強盛新股份有限公司民國一一三年度個體財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

安 侯 建 業 聯 合 會 計 師 事 務 所

會 計 師：

于紀隆
余聖河



證券主管機關：台財證六字第0920122026號
核准簽證文號：金管證審字第1010004977號
民 國 一 一 四 年 三 月 十 二 日



強盛新股份有限公司

(原名：強盛染管股份有限公司)

資產負債表

民國一一年一月三十一日

單位：新台幣千元

		113.12.31		112.12.31	
		金額	%	金額	%
資產					
流動資產：					
1100	現金及約當現金(附註六(一))	\$ 97,799	3	127,251	5
1110	透過損益按公允價值衡量之金融資產－流動 (附註六(二))	191,866	7	181,701	7
1140	合約資產－流動(附註六(十六))	7,034	-	13,901	1
1170	應收票據及帳款淨額(附註六(四)及七)	64,596	2	61,332	3
130X	存貨(附註六(五))	10,621	-	20,102	1
1476	其他金融資產－流動(附註七)	15,069	1	10,628	-
1479	其他流動資產	5,497	-	6,198	-
	流動資產合計	392,482	13	421,113	17
非流動資產：					
1517	透過其他綜合損益按公允價值衡量之金融資產－非流動 (附註六(三))	496	-	1,756	-
1550	採用權益法之投資(附註六(六))	1,918,360	66	1,432,716	58
1600	不動產、廠房及設備(附註六(七)及八)	446,346	16	463,566	19
1755	使用權資產(附註六(八))	2,948	-	4,486	-
1760	投資性不動產淨額(附註六(九)及八)	123,908	4	124,890	5
1995	其他非流動資產(附註六(十二)及(十三))	36,722	1	32,788	1
	非流動資產合計	2,528,780	87	2,060,202	83
	資產總計	\$ 2,921,262	100	2,481,315	100
負債及權益					
流動負債：					
	應付票據及帳款	2181			
	租賃負債－流動(附註六(十))	2280			
	其他流動負債	2399			
	流動負債合計				
非流動負債：					
	遞延所得稅負債(附註六(十三))	2570			
	租賃負債－非流動(附註六(十))	2580			
	其他非流動負債	2600			
	非流動負債合計				
	負債總計				
	權益 (附註六(三)、(六)及(十四))：				
	普通股股本	3110			
	資本公積	3200			
	保留盈餘：				
	法定盈餘公積	3310			
	特別盈餘公積	3320			
	未分配盈餘	3350			
	其他權益：				
	國外營運機構財務報表換算之兌換差額	3411			
	透過其他綜合損益按公允價值衡量之金融資產未實現損益	3420			
	庫藏股票	3500			
	權益總計				
	負債及權益總計				
	\$ 2,921,262	100		2,481,315	100
	\$ 2,921,262	100		2,481,315	100

(請詳閱後附個體財務報告附註)



董事長：陳王發



經理人：許芳榮



會計主管：鄭以民

強盛新股份有限公司
(原名:強盛染整股份有限公司)

綜合損益表

民國一一三年及一一二一年一月一日至十二月三十一日

單位：新台幣千元

	113年度		112年度	
	金額	%	金額	%
營業收入淨額(附註六(十六)及七)	\$ 279,632	100	343,518	100
5000 營業成本(附註六(五)、(七)、(十二)及十二)	286,435	102	329,242	96
營業毛(損)利	(6,803)	(2)	14,276	4
營業費用(附註六(四)、(七)、(十二)、(十七)及十二)：				
6100 推銷費用	8,225	3	10,408	3
6200 管理費用	53,744	19	41,454	12
6300 研究發展費用	9,419	4	9,083	3
6450 預期信用減損損失	6	-	(800)	-
	71,394	26	60,145	18
營業淨損	(78,197)	(28)	(45,869)	(14)
營業外收入及支出：				
7100 利息收入(附註六(十八))	1,406	-	1,578	-
7010 其他收入(附註六(十一)、(十八)及七)	51,800	19	55,551	16
7020 其他利益及損失(附註六(十九))	(9,101)	(3)	7,339	2
7375 採用權益法認列之子公司及關聯企業之損益份額(附註六(六))	573,521	205	91,687	27
7510 利息費用(附註六(十))	(94)	-	(10)	-
	617,532	221	156,145	45
稅前淨利	539,335	193	110,276	31
7951 減：所得稅費用(附註六(十三))	196	-	2,997	1
本期淨利	539,139	193	107,279	30
8300 其他綜合損益：				
8310 不重分類至損益之項目				
8311 確定福利計畫之再衡量數(附註六(十二))	4,032	1	891	-
8316 透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益	(1,260)	-	16,084	5
8330 採用權益法認列之子公司、關聯企業及合資之其他綜合損益之份額	(4,500)	(2)	-	-
8349 減：與不重分類之項目相關之所得稅	-	-	-	-
不重分類至損益之項目合計	(1,728)	(1)	16,975	5
8360 後續可能重分類至損益之項目				
8361 國外營運機構財務報表換算之兌換差額	20,388	7	(6,198)	(2)
後續可能重分類至損益之項目合計	20,388	7	(6,198)	(2)
8300 本期其他綜合損益(稅後淨額)	18,660	6	10,777	3
本期綜合損益總額	\$ 557,799	199	118,056	33
9750 基本每股盈餘(單位：新台幣元)(附註六(十五))	\$ 3.28		0.65	
9810 稀釋每股盈餘(單位：新台幣元)(附註六(十五))	\$ 3.27		0.65	

(請詳閱後附個體財務報告附註)

董事長：陳壬發



經理人：許芳榮



會計主管：鄭以民



強盛新股份有限公司
(原名：強盛染整股份有限公司)
權益變動表

民國一一年一月一日至十二月三十一日

單位：新台幣千元

	其他權益項目				國外營運機構財務報表換算之兌換差額				透過其他綜合損益按公允價值衡量之金融資產未實現(損)益				庫藏股票		權益總額
	股本	資本公積	法定盈餘公積	特別盈餘公積	未分配盈餘	國外營運機構財務報表換算之兌換差額	透過其他綜合損益按公允價值衡量之金融資產未實現(損)益	國外營運機構財務報表換算之兌換差額	透過其他綜合損益按公允價值衡量之金融資產未實現(損)益	國外營運機構財務報表換算之兌換差額	透過其他綜合損益按公允價值衡量之金融資產未實現(損)益	國外營運機構財務報表換算之兌換差額	庫藏股票	庫藏股票	
民國一一年一月一日餘額	\$ 1,732,684	273,926	192,540	56,835	77,751	(22,752)	18,773	(108,791)	2,220,966	(108,791)	2,220,966	(108,791)	-	107,279	
本期淨利	-	-	-	-	107,279	-	-	-	107,279	-	107,279	-	-	107,279	
本期其他綜合損益	-	-	-	-	891	(6,198)	16,084	(6,198)	16,084	(6,198)	16,084	-	-	10,777	
本期其他綜合損益總額	-	-	-	-	108,170	(6,198)	16,084	(6,198)	16,084	(6,198)	16,084	-	-	118,056	
盈餘指撥及分配：															
提列法定盈餘公積	-	-	7,386	-	(7,386)	-	-	-	-	-	-	-	-	-	-
普通股現金股利	-	-	-	-	(69,307)	-	-	-	-	-	-	-	-	(69,307)	
發放予子公司股利調整資本公積	-	3,550	-	-	-	-	-	-	-	-	-	-	-	3,550	
民國一一年十二月三十一日餘額	\$ 1,732,684	277,476	199,926	56,835	109,228	(28,950)	34,857	(108,791)	2,273,265	(108,791)	2,273,265	(108,791)	-	539,139	
本期淨利	-	-	-	-	539,139	-	-	-	539,139	-	539,139	-	-	539,139	
本期其他綜合損益	-	-	-	-	4,032	20,388	(5,760)	20,388	(5,760)	20,388	(5,760)	-	-	18,660	
本期綜合損益總額	-	-	-	-	543,171	20,388	(5,760)	20,388	(5,760)	20,388	(5,760)	-	-	557,799	
盈餘指撥及分配：															
提列法定盈餘公積	-	-	10,817	-	(10,817)	-	-	-	-	-	-	-	-	-	-
普通股現金股利	-	-	-	-	(86,634)	-	-	-	-	-	-	-	-	(86,634)	
發放予子公司股利調整資本公積	-	4,436	-	-	-	-	-	-	-	-	-	-	-	4,436	
對子公司所有權權益變動	-	-	-	-	(27,106)	-	27,106	-	27,106	-	27,106	-	-	-	-
處分透過其他綜合損益按公允價值衡量之權益工具	-	-	-	-	(2,948)	-	2,948	-	2,948	-	2,948	-	-	-	-
民國一一年十二月三十一日餘額	\$ 1,732,684	281,912	210,743	56,835	524,894	(8,562)	59,151	(108,791)	2,748,866	(108,791)	2,748,866	(108,791)	-	2,748,866	

(請詳閱後附個體財務報告附註)



董事長：陳王發



經理人：許芳榮



會計主管：鄭以民

強盛新股份有限公司
(原名:強盛華豐股份有限公司)

現金流量表

民國一十三年及一十二年一月一日至十二月三十一日

單位：新台幣千元

	113年度	112年度
營業活動之現金流量：		
本期稅前淨利	\$ 539,335	110,276
調整項目：		
收益費損項目		
折舊費用	45,470	43,891
預期信用減損(迴轉利益)損失	6	(800)
利息費用	94	10
利息收入	(1,406)	(1,578)
股利收入	(6,682)	(2,869)
採用權益法認列之子公司及關聯企業之損益份額	(573,521)	(91,687)
處分不動產、廠房及設備損失	4,783	1,028
金融資產評價損益	17,573	(1,071)
處分投資利益	(13,152)	(20,228)
減損損失	-	12,915
存貨備抵提列損失	4,041	-
收益費損項目合計	(522,794)	(60,389)
與營業活動相關之資產/負債變動數：		
透過損益按公允價值衡量之金融資產	(12,219)	(57,101)
合約資產	6,867	(2,630)
應收票據及帳款	(3,270)	20,663
存貨	5,440	1,236
其他金融資產及其他流動資產	(4,153)	(5,770)
淨確定福利資產增加	(1,640)	(1,597)
應付票據及帳款	(15,235)	1,061
其他金融負債及其他流動負債	(11,268)	(8,871)
其他非流動負債	(7,647)	-
與營業活動相關之資產及負債之淨變動合計	(43,125)	(53,009)
調整項目合計	(565,919)	(113,398)
營運產生之現金流出	(26,584)	(3,122)
收取之利息	1,406	1,578
收取之股利	6,682	2,869
支付之利息	(94)	(10)
支付之所得稅	(904)	(10,181)
營業活動之淨現金流出	(19,494)	(8,866)
投資活動之現金流量：		
取得採用權益法之投資	(5,200)	(4,800)
獲配採用權益法之投資之現金股利	107,434	32,527
取得不動產、廠房及設備	(30,902)	(25,940)
處分不動產、廠房及設備	5,505	399
存出保證金及其他資產	1,343	2,042
投資活動之淨現金流入	78,180	4,228
籌資活動之現金流量：		
存入保證金增加	-	749
租賃本金償還	(1,504)	(297)
發放現金股利	(86,634)	(69,307)
籌資活動之淨現金流出	(88,138)	(68,855)
本期現金及約當現金減少數	(29,452)	(73,493)
期初現金及約當現金餘額	127,251	200,744
期末現金及約當現金餘額	\$ 97,799	127,251

(請詳閱後附個體財務報告附註)

董事長：陳壬發



經理人：許芳榮



會計主管：鄭以民



聲 明 書

本公司民國一一三年度(自一月一日至十二月三十一日止)依「關係企業合併營業報告書關係企業合併財務報表及關係報告書編製準則」應納入編製關係企業合併財務報表之公司與依金融監督管理委員會認可之國際財務報導準則第十號應納入編製母子公司合併財務報告之公司均相同，且關係企業合併財務報表所應揭露相關資訊於前揭母子公司合併財務報告中均已揭露，爰不再另行編製關係企業合併財務報表。

特此聲明

公司名稱：強盛新股份有限公司

董 事 長：陳壬發



日 期：民國一一四年三月十二日



安侯建業聯合會計師事務所

KPMG

台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel	+ 886 2 8101 6666
傳真 Fax	+ 886 2 8101 6667
網址 Web	kpmg.com/tw

會計師查核報告

強盛新股份有限公司董事會 公鑒：

查核意見

強盛新股份有限公司及其子公司(原名：強盛染整股份有限公司)(強盛新集團)民國一一三年及一一二年十二月三十一日之合併資產負債表，暨民國一一三年及一一二年一月一日至十二月三十一日之合併綜合損益表、合併權益變動表及合併現金流量表，以及合併財務報告附註(包括重大會計政策彙總)，業經本會計師查核竣事。

依本會計師之意見，上開合併財務報告在所有重大方面係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製，足以允當表達強盛新集團民國一一三年及一一二年十二月三十一日之合併財務狀況，暨民國一一三年及一一二年一月一日至十二月三十一日之合併財務績效與合併現金流量。

查核意見之基礎

本會計師係依照會計師受託查核簽證財務報表規則及審計準則執行查核工作。本會計師於該等準則下之責任將於會計師查核合併財務報告之責任段進一步說明。本會計師所隸屬事務所受獨立性規範之人員已依會計師職業道德規範，與強盛新集團保持超然獨立，並履行該規範之其他責任。本會計師相信已取得足夠及適切之查核證據，以作為表示查核意見之基礎。

關鍵查核事項

關鍵查核事項係指依本會計師之專業判斷，對強盛新集團民國一一三年度合併財務報告之查核最為重要之事項。該等事項已於查核合併財務報告整體及形成查核意見之過程中予以因應，本會計師並不對該等事項單獨表示意見。本會計師判斷應溝通在查核報告上之關鍵查核事項如下：

一、收入認列

有關收入認列之會計政策請詳附註四(十四)；會計估計及假設不確定性請詳附註五。

關鍵查核事項之說明：

強盛新集團從事染整加工及不動產銷售業務，其中布料染整加工的交易模式係由客戶提供胚布，由強盛集團進行胚布染整加工，經分析此項業務之交易條件，係隨時間滿足履約義務並移轉勞務之控制權與客戶，因此，強盛集團係依據製造工單進度計算完工比例並認列銷貨收入；又，不動產銷售業務於本年度有完工交屋並認列收入，此項交易對強盛新集團營運結果存有重大影響，因此，本會計師將收入認列列為重要查核事項。

本會計師對上述關鍵查核事項之主要查核程序，對於染整加工業務執行的程序包括：瞭解強盛新集團所採用的收入認列會計政策，並與銷售條款比較以評估所採用政策的適當性；實地觀察銷貨收入之內部控制制度設計，並抽樣測試其執行的有效性；抽樣測試個別收入交易，核對至客戶訂單、出貨證明等；抽樣選取年度結束日前後期間銷售交易作為樣本，檢視該等交易的客戶訂單、銷售條件、完工入庫及出貨紀錄等相關資料，另就取得期末在製工單，抽核驗算其完工比例計算的合理性。

有關不動產開發業務交屋認列收入的部分，本會計師之主要查核程序包括：瞭解交屋流程並取得交屋清冊；核至買賣合約之交易方與價金，抽核收款證明；檢視過戶證明或交屋證明。

其他事項

強盛新股份有限公司已編製民國一一三年度及一一二年度之個體財務報告，並經本會計師出具無保留意見之查核報告在案，備供參考。

管理階層與治理單位對合併財務報告之責任

管理階層之責任係依照證券發行人財務報告編製準則暨經金融監督管理委員會認可並發布生效之國際財務報導準則、國際會計準則、解釋及解釋公告編製允當表達之合併財務報告，且維持與合併財務報表編製有關之必要內部控制，以確保合併財務報告未存有導因於舞弊或錯誤之重大不實表達。

於編製合併財務報告時，管理階層之責任包括評估強盛新集團繼續經營之能力、相關事項之揭露，以及繼續經營會計基礎之採用，除非管理階層意圖清算強盛新集團或停止營業，或除清算或停業外別無實際可行之其他方案。

強盛新集團之治理單位負有監督財務報導流程之責任。

會計師查核合併財務報告之責任

本會計師查核合併財務報告之目的，係對合併財務報告整體是否存有導因於舞弊或錯誤之重大不實表達取得合理確信，並出具查核報告。合理確信係高度確信，惟依照審計準則執行之查核工作無法保證必能偵出合併財務報告存有之重大不實表達。不實表達可能導因於舞弊或錯誤。如不實表達之個別金額或彙總數可合理預期將影響合併財務報告使用者所作之經濟決策，則被認為具有重大性。

本會計師依照審計準則查核時，運用專業判斷及專業懷疑。本會計師亦執行下列工作：

- 1.辨認並評估合併財務報告導因於舞弊或錯誤之重大不實表達風險；對所評估之風險設計及執行適當之因應對策；並取得足夠及適切之查核證據以作為查核意見之基礎。因舞弊可能涉及共謀、偽造、故意遺漏、不實聲明或踰越內部控制，故未偵出導因於舞弊之重大不實表達之風險高於導因於錯誤者。
- 2.對與查核攸關之內部控制取得必要之瞭解，以設計當時情況下適當之查核程序，惟其目的非對強盛新集團內部控制之有效性表示意見。

- 3.評估管理階層所採用會計政策之適當性，及其所作會計估計與相關揭露之合理性。
- 4.依據所取得之查核證據，對管理階層採用繼續經營會計基礎之適當性，以及使強盛新集團繼續經營之能力可能產生重大疑慮之事件或情況是否存在重大不確定性，作出結論。本會計師若認為該等事件或情況存在重大不確定性，則須於查核報告中提醒合併財務報告使用者注意合併財務報告之相關揭露，或於該等揭露係屬不適當時修正查核意見。本會計師之結論係以截至查核報告日所取得之查核證據為基礎。惟未來事件或情況可能導致強盛新集團不再具有繼續經營之能力。
- 5.評估合併財務報告(包括相關附註)之整體表達、結構及內容，以及合併財務報告是否允當表達相關交易及事件。
- 6.對於集團內組成個體之財務資訊取得足夠及適切之查核證據，以對合併財務報告表示意見。本會計師負責集團查核案件之指導、監督及執行，並負責形成集團之查核意見。

本會計師與治理單位溝通之事項，包括所規劃之查核範圍及時間，以及重大查核發現(包括於查核過程中所辨認之內部控制顯著缺失)。

本會計師亦向治理單位提供本會計師所隸屬事務所受獨立性規範之人員已遵循會計師職業道德規範中有關獨立性之聲明，並與治理單位溝通所有可能被認為會影響會計師獨立性之關係及其他事項(包括相關防護措施)。

本會計師從與治理單位溝通之事項中，決定對強盛新集團民國一一三年度合併財務報告查核之關鍵查核事項。本會計師於查核報告中敘明該等事項，除非法令不允許公開揭露特定事項，或在極罕見情況下，本會計師決定不於查核報告中溝通特定事項，因可合理預期此溝通所產生之負面影響大於所增進之公眾利益。

安侯建業聯合會計師事務所

會計師：

于紀隆
余聖河



證券主管機關：台財證六字第0920122026號
核准簽證文號：金管證審字第1010004977號
民國 一 一 四 年 三 月 十 二 日

民國一一年三月三十一日

單位：新台幣千元

	113.12.31	112.12.31	113.12.31	112.12.31
	金額	%	金額	%
資產				
流動資產：				
1100 現金及約當現金(附註六(一))	\$ 799,485	23	223,705	8
1110 透過損益按公允價值衡量之金融資產－流動(附註六(二))	655,357	18	501,091	17
1140 合約資產－流動(附註六(十七))	7,034	-	13,901	-
1170 應收票據及帳款淨額(含關係人)(附註六(四)、(十七)及七)	140,118	4	62,444	2
130X 存貨(附註六(五))	616,071	17	571,496	19
1476 其他金融資產－流動(附註七及八)	73,255	2	133,490	5
1479 其他流動資產	10,927	-	18,848	1
流動資產合計	<u>2,302,247</u>	<u>64</u>	<u>1,524,975</u>	<u>52</u>
非流動資產：				
1510 透過損益按公允價值衡量之金融資產－非流動(附註六(二))	7,583	-	8,634	-
1517 透過其他綜合損益按公允價值衡量之金融資產－非流動(附註六(三))	176,410	5	162,078	6
1551 採用權益法之投資(附註六(六))	450,458	13	456,182	16
1600 不動產、廠房及設備(附註六(八)及八)	446,346	13	463,566	16
1755 使用權資產(附註六(九))	2,948	-	4,526	-
1760 投資性不動產淨額(附註六(十)及八)	123,908	3	253,777	9
1840 遞延所得稅資產(附註六(十四))	2,174	-	4,987	-
1995 其他非流動資產(附註六(十三)、八及九)	65,830	2	61,132	1
非流動資產合計	<u>1,275,657</u>	<u>36</u>	<u>1,414,882</u>	<u>48</u>
資產總計	<u>\$ 3,577,904</u>	<u>100</u>	<u>2,939,857</u>	<u>100</u>
負債及權益				
流動負債：				
合約負債(附註六(五)及(十七))	\$ 363,686	10	293,534	10
應付票據及帳款	116,223	3	56,773	2
租賃負債－流動(附註六(十一))	1,541	-	1,545	-
其他金融負債－流動	84,994	2	61,465	2
其他流動負債	28,693	1	13,121	-
流動負債合計	<u>595,137</u>	<u>16</u>	<u>426,438</u>	<u>14</u>
非流動負債：				
遞延所得稅負債(附註六(十四))	99,219	3	105,630	4
租賃負債－非流動(附註六(十一))	1,446	-	2,987	-
其他非流動負債	17,688	-	26,594	1
非流動負債合計	<u>118,353</u>	<u>3</u>	<u>135,211</u>	<u>5</u>
負債總計	<u>713,490</u>	<u>19</u>	<u>561,649</u>	<u>19</u>
歸屬於母公司業主之權益(附註六(十五))：				
普通股股本	1,732,684	48	1,732,684	59
資本公積	281,912	8	277,476	9
保留盈餘：				
法定盈餘公積	210,743	6	199,926	7
特別盈餘公積	56,835	2	56,835	2
未分配盈餘	524,894	15	109,228	4
其他權益：				
國外營運機構財務報表換算之兌換差額	792,472	23	365,989	13
透過其他綜合損益按公允價值衡量之金融資產未實現損益	(8,562)	-	(28,950)	(1)
庫藏股票	59,151	2	34,857	1
母公司業主權益小計	50,589	2	5,907	-
非控制權益(附註六(七))	(108,791)	(3)	(108,791)	(4)
權益總計	<u>2,748,866</u>	<u>78</u>	<u>2,273,265</u>	<u>77</u>
負債及權益總計	<u>\$ 3,577,904</u>	<u>100</u>	<u>2,939,857</u>	<u>100</u>



董事長：陳王發



經理人：許芳榮



會計主管：鄭以民

(請詳閱後附合併財務報告附註)

強盛新股份有限公司及子公司
(原名：強盛染整股份有限公司)

合併綜合損益表

民國一十三年及一十二年一月一日至十二月三十一日

單位：新台幣千元

	113年度		112年度	
	金額	%	金額	%
4000 營業收入淨額(附註六(十七)及七)	\$ 643,160	100	347,508	100
5000 營業成本(附註六(五)、(十三)及十二)	532,337	83	331,750	95
營業毛利	110,823	17	15,758	5
營業費用(附註六(四)、(十一)、(十三)、(十八)及十二)：				
6100 推銷費用	9,571	1	10,408	3
6200 管理費用	77,773	12	51,993	15
6300 研究發展費用	9,420	2	9,083	3
6450 預期信用減損損失(迴轉利益)	6	-	(800)	-
	96,770	15	70,684	21
營業淨利(損)	14,053	2	(54,926)	(16)
營業外收入及支出：				
7010 其他收入(附註六(十二)、(十九)及七)	84,379	13	80,375	23
7020 其他利益及損失(附註六(二十))	417,297	65	58,092	17
7060 採用權益法認列之關聯企業之份額(附註六(六))	64,365	10	39,831	11
7100 利息收入(附註六(十九))	4,476	1	2,857	1
7510 利息費用(附註六(十一))	(7,597)	(1)	(5,348)	(2)
	562,920	88	175,807	50
7900 稅前淨利	576,973	90	120,881	34
7950 減：所得稅費用(附註六(十四))	22,114	4	13,579	4
本期淨利	554,859	86	107,302	30
其他綜合損益：				
8310 不重分類至損益之項目				
8311 確定福利計畫之再衡量數(附註六(十三))	4,032	1	891	-
8316 透過其他綜合損益按公允價值衡量之權益工具投資未實現評價損益	(5,760)	(1)	20,401	6
不重分類至損益之項目合計	(1,728)	-	21,292	6
8360 後續可能重分類至損益之項目				
8361 國外營運機構財務報表換算之兌換差額	20,388	3	(6,198)	(2)
8300 本期其他綜合損益(稅後淨額)	18,660	3	15,094	4
本期綜合損益總額	\$ 573,519	89	122,396	34
本期淨利歸屬於：				
母公司業主	\$ 539,139	84	107,279	30
非控制權益	15,720	2	23	-
	\$ 554,859	86	107,302	30
綜合損益總額歸屬於：				
母公司業主	\$ 557,799	87	118,056	33
非控制權益	15,720	2	4,340	1
	\$ 573,519	89	122,396	34
9750 基本每股盈餘(單位：新台幣元)(附註六(十六))	\$ 3.28		0.65	
9810 稀釋每股盈餘(單位：新台幣元)(附註六(十六))	\$ 3.27		0.65	

(請詳閱後附合併財務報告附註)

董事長：陳王發



經理人：許芳榮



會計主管：鄭以民



強盛新股份有限公司及子公司
(原名：強盛染整股份有限公司)

合併損益變動表

民國一一年一月一日至一二年十二月三十一日

單位：新台幣千元

歸屬於母公司業主之權益											
	普 通 股 本	資 本 公 積	法 定 盈 餘 公 積	保 留 盈 餘		其他權益項目					
				特 別 盈 餘 公 積	未 分 配 盈 餘	國外營運機構財務報表換算之兌換差額	透過其他綜合損益按公允價值衡量之金融資產未實現(損)益	庫藏股票	歸屬於母公司業主權益總計	非 控 制 權 益	權 益 總 額
民國一一年一月一日餘額	\$ 1,732,684	273,926	192,540	56,835	77,751	(22,752)	18,773	(108,791)	2,220,966	100,603	2,321,569
本期淨利	-	-	-	-	107,279	-	-	-	107,279	23	107,302
本期其他綜合損益	-	-	-	-	891	(6,198)	16,084	-	10,777	4,317	15,094
本期綜合損益總額	-	-	-	-	108,170	(6,198)	16,084	-	118,056	4,340	122,396
盈餘指撥及分配：											
提列法定盈餘公積	-	-	7,386	-	(7,386)	-	-	-	-	-	-
普通股現金股利	-	-	-	-	(69,307)	-	-	-	(69,307)	-	(69,307)
發放子公司股利調整資本公積	-	3,550	-	-	-	-	-	-	3,550	-	3,550
民國一一年十二月三十一日餘額	\$ 1,732,684	277,476	199,926	56,835	109,228	(28,950)	34,857	(108,791)	2,273,265	104,943	2,378,208
本期淨利	-	-	-	-	539,139	-	-	-	539,139	15,720	554,859
本期其他綜合損益	-	-	-	-	4,032	20,388	(5,760)	-	18,660	-	18,660
本期綜合損益總額	-	-	-	-	543,171	20,388	(5,760)	-	557,799	15,720	573,519
盈餘指撥及分配：											
提列法定盈餘公積	-	-	10,817	-	(10,817)	-	-	-	-	-	-
普通股現金股利	-	-	-	-	(86,634)	-	-	-	(86,634)	-	(86,634)
子公司發放股利予非控制權益	-	-	-	-	-	-	-	-	-	(5,115)	(5,115)
發放子公司股利調整資本公積	-	4,436	-	-	-	-	-	-	4,436	-	4,436
對子公司所有權權益變動	-	-	-	-	(27,106)	-	27,106	-	-	-	-
處分透過其他綜合損益按公允價值衡量之權益工具	-	-	-	-	(2,948)	-	2,948	-	-	-	-
民國一十三年十二月三十一日餘額	\$ 1,732,684	281,912	210,743	56,835	524,894	(8,562)	59,151	(108,791)	2,748,866	115,548	2,864,414

(請詳閱後附合併財務報告附註)

董事長：陳王發

經理人：許芳榮

會計主管：鄭以民

強盛新股份有限公司及子公司
(原名：強盛藥業股份有限公司)

合併現金流量表

民國一十三年及一十二年一月一日至十二月三十一日

單位：新台幣千元

	113年度	112年度
營業活動之現金流量：		
本期稅前淨利	\$ 576,973	120,881
調整項目：		
收益費損項目		
折舊費用	45,510	44,133
預期信用減損損失(迴轉利益)	6	(800)
利息費用	7,597	5,348
利息收入	(4,476)	(2,857)
股利收入	(32,319)	(17,810)
採用權益法認列之關聯企業利益之份額	(64,365)	(39,831)
處分投資性不動產等(利益)損失	(449,276)	1,028
處分投資利益淨額	(48,560)	(33,050)
金融資產評價損失(利益)	82,046	(39,608)
減資損失	-	12,915
存貨備抵損失	4,041	-
收益費損項目合計	(459,796)	(70,532)
與營業活動相關之資產/負債變動數：		
強制透過損益按公允價值衡量之金融資產	(182,358)	83,285
合約資產	6,867	(2,630)
應收票據及帳款(含關係人)	(77,680)	22,956
存貨	(48,616)	(140,440)
其他金融資產及其他流動資產	69,499	2,420
淨確定福利資產增加	(1,640)	(1,597)
與營業活動相關之資產之淨變動合計	(233,928)	(36,006)
合約負債	62,661	41,981
應付票據及帳款	59,450	559
其他金融負債及其他流動負債	25,521	(7,567)
其他非流動負債	(7,647)	-
與營業活動相關之負債之淨變動合計	139,985	34,973
與營業活動相關之資產及負債之淨變動合計	(93,943)	(1,033)
調整項目合計	(553,739)	(71,565)
營運產生之現金流入	23,234	49,316
收取之利息	4,476	2,857
收取之股利	32,319	17,810
支付之利息	(106)	(21)
支付之所得稅	(14,991)	(14,671)
營業活動之淨現金流入	44,932	55,291
投資活動之現金流量：		
取得透過其他綜合損益按公允價值衡量之金融資產	(20,092)	-
獲配採用權益法之投資之現金股利	87,734	10,629
取得採用權益法之投資	(5,200)	(4,800)
取得不動產、廠房及設備	(30,902)	(25,940)
處份不動產、廠房及設備	5,505	399
取得投資性不動產	(654)	-
處分投資性不動產	583,600	-
存出保證金減少	-	(80)
其他非流動資產增加	974	1,782
投資活動之淨現金流入(流出)	620,965	(18,010)
籌資活動之現金流量：		
舉借長期借款	-	(2,000)
存入保證金(增加)減少	(1,259)	749
子公司發放現金股利予非控制權益股東	(5,115)	-
租賃本金償還	(1,545)	(541)
發放現金股利	(82,198)	(65,757)
籌資活動之淨現金流出	(90,117)	(67,549)
本期現金及約當現金增加(減少)數	575,780	(30,268)
期初現金及約當現金餘額	223,705	253,973
期末現金及約當現金餘額	\$ 799,485	223,705

(請詳閱後附合併財務報告附註)

董事長：陳王發



經理人：許芳榮



會計主管：鄭以民



強盛新股份有限公司
「公司章程」前後條文對照表

條文	修訂前條文	修訂後條文	說明
第十二條	<p>本公司設董事九至十二人，任期三年，由股東會就有行為能力之人選任，連選得連任。</p> <p>前項董事名額中設置獨立董事人數不得少於二人，且不得少於董事席次五分之一。</p> <p>董事選舉採候選人提名制度，股東就董事候選人名單中選任之，董事候選人提名之受理方式及公告等相關事宜，悉依公司法、證券交易法及其他相關法令規定辦理。</p> <p>獨立董事、非獨立董事應一併進行選舉，分別計算當選名額。</p> <p>董事會得因業務運作之需要，設置各類功能性委員會。</p> <p>本公司應於董事任期內就其執行業務範圍依法應負之賠償責任為其購買責任保險。</p>	<p>本公司設董事九至十一人，任期三年，由股東會就有行為能力之人選任，連選得連任。</p> <p>前項董事名額中設置獨立董事人數不得少於二人，且不得少於董事席次五分之一。</p> <p>董事選舉採候選人提名制度，股東就董事候選人名單中選任之，董事候選人提名之受理方式及公告等相關事宜，悉依公司法、證券交易法及其他相關法令規定辦理。</p> <p>獨立董事、非獨立董事應一併進行選舉，分別計算當選名額。</p> <p>董事會得因業務運作之需要，設置各類功能性委員會。</p> <p>本公司應於董事任期內就其執行業務範圍依法應負之賠償責任為其購買責任保險。</p>	<p>因應實務需要，調整董事席次。</p>
第十八條	<p>本公司當年度如有獲利，應依稅前淨利提撥不低於1%為員工酬勞，由董事會決議以股票或現金分派發放，其發放對象包含符合一定條件之從屬公司員工；另由董事會決議依稅前淨利提撥不高於3%為董事酬勞，僅得以現金為之。</p> <p>員工酬勞及董事酬勞派案應提股東會報告。</p>	<p>本公司當年度如有獲利，應依稅前淨利提撥不低於1%為員工酬勞，前項員工酬勞數額中，應提撥不低於20%為基層員工分派酬勞，由董事會決議以股票或現金分派發放，其發放對象包含符合一定條件之從屬公司員工；另由董事會決議依稅前淨利提撥不高於3%為董事酬勞，僅得以現金為之。員工酬勞及董事酬勞</p>	<p>依據證交法第14條第6項規定修訂。</p>

	<p>公司如有以往年度累積虧損，於當年度有獲利須提撥員工酬勞及董事酬勞前，應先彌補虧損，其餘再依前項比例提撥。</p> <p>本公司當年度決算後如有盈餘，應先提繳稅款、彌補以往虧損，次提10%為法定盈餘公積，但法定盈餘公積已達本公司實收資本額時不在此限，其餘並依法令或主管機關規定提列或迴轉特別盈餘公積；如尚有餘額併同以前年度累積未分配盈餘，由董事會擬具分派會擬具分派議案，提請股東會決議後分派之。</p> <p>本公司審計委員會設置前，監察人酬勞依第一項定分派比率。</p>	<p>分派案應提股東會報告。</p> <p>公司如有以往年度累積虧損，於當年度有獲利須提撥員工酬勞及董事酬勞前，應先彌補虧損，其餘再依前項比例提撥。</p> <p>本公司當年度決算後如有盈餘，應先提繳稅款、彌補以往虧損，次提10%為法定盈餘公積，但法定盈餘公積已達本公司實收資本額時不在此限，其餘並依法令或主管機關規定提列或迴轉特別盈餘公積；如尚有餘額併同以前年度累積未分配盈餘，由董事會擬具分派議案，提請股東會決議後分派之。</p>	
第二十一條	<p>本章程訂立於民國七十二年十月四日 (略)</p> <p>第二十七次修正於民國一一三年六月二十五日</p>	<p>本章程訂立於民國七十二年十月四日 (略)</p> <p>第二十七次修正於民國一一三年六月二十五日</p> <p>第二十八次修正於民國一一四年五月二十七日</p>	<p>增列修訂日期及次數。</p>

強盛新股份有限公司
「背書保證作業程序」前後條文對照表

條文	修訂前條文	修訂後條文	說明
第四條	<p>背書保證之額度</p> <p>本公司對外背書保證總額以本公司最近期財務報表淨值百分之<u>五十</u>為限，對單一企業背書保證之金額則以不超過本公司最近期財務報表淨值百分之二十為限，但對本公司持股百分之七十五以上之單一企業背書保證，仍以最近期財務報表淨值百分之<u>五十</u>為限。</p> <p>本公司及子公司整體得為背書保證之金額不得高於本公司最近期財務報表淨值百分之<u>五十</u>，對單一企業背書保證之金額為本公司最近期財務報表淨值百分之<u>五</u>上。但本公司及子公司訂定整體得為背書保證之總額達該本公司淨值百分之<u>五十</u>以上時，應於股東會說明其必要性及合理性。</p>	<p>背書保證之額度</p> <p>本公司對外背書保證總額以本公司最近期財務報表淨值百分之<u>百</u>為限，對單一企業背書保證之金額則以不超過本公司最近期財務報表淨值百分之二十為限，但對本公司持股百分之七十五以上之單一企業背書保證，仍以最近期財務報表淨值百分之<u>百</u>為限。</p> <p>本公司及子公司整體得為背書保證之金額不得高於本公司最近期財務報表淨值百分之<u>百</u>，對單一企業背書保證之金額為本公司最近期財務報表淨值百分之<u>百</u>。</p>	<p>為因應本公司之子公司保險建設開發股份有限公司未來新增建築所需，擬提高本公司對單一子公司背書保證之額度。</p>
第十三條	<p>本辦法訂於民國79年9月15日 (略)</p> <p>第八次修正於民國111年06月27日。</p>	<p>本辦法訂於民國79年9月15日 (略)</p> <p>第八次修正於民國111年06月27日。 第九次修正於民國114年05月27日。</p>	<p>增列修訂日期及次數。</p>

強盛新股份有限公司
董事及獨立董事候選人相關資料

(1) 董事會提名

候選人類別	姓名	法人代表人	持有一股數	學歷	經歷	現職
1. 董事	陳王發		6,612,543 股	政治大學法律系	1. 強盛新(股)公司 董事長 2. 保強建設開發(股)公司 董事長	1. 強盛新(股)公司 董事長 2. 保強建設開發(股)公司 董事長
2. 董事	林賀宗		2,913,990 股	真理大學工管系	1. 永明泰科技(股)公司 董事長 2. 保強建設開發(股)公司 董事	1. 永明泰科技(股)公司 董事長
3. 董事	芙蓉坊(股)公司	鄭明月	420,000 股	實踐大學服裝設計系	芙蓉坊(股)公司 主編	芙蓉坊(股)公司 主編
4. 董事	陳佳鈴		1,474,709 股	英國 Bristol University 國際文化商業學系 碩士	美國 CSOP ETF 獨立董事信託人	美國 CSOP ETF 獨立董事信託人
5. 董事	新光資產管理(股)公司	吳昕恩	413,236 股	美國加州州立大學洛杉磯分校材料科學研究碩士	1. 新光紡織(股)公司 董事長 2. 新光資產管理(股)公司 董事長	1. 新光紡織(股)公司 董事長 2. 新光資產管理(股)公司 董事長
6. 董事	新光資產管理(股)公司	張瑞南	413,236 股	密西根州蘇必略湖州立大學企業管理 碩士	新光紡織(股)公司 總經理	新光紡織(股)公司 總經理
7. 董事	富錦投資(股)公司	陳玉進	487,000 股	真理大學企管系	1. 強盛越南(有)公司 董事長 2. 富順工業(股)公司 董事長	1. 強盛越南(有)公司 董事長 2. 富順工業(股)公司 董事長
8. 董事	林賀雄		2,461,023 股	高商畢業	保強建設開發(股)公司 董事	保強建設開發(股)公司 董事
9. 獨立董事	王健珉		0 股	中原大學財經法律系 學士	1. 三禾法律事務所 主持律師 2. 博鑫國際法律事務所 律師 3. 投保中心專員	1. 三禾法律事務所 主持律師 2. 汎銓科技(股)公司 獨立董事
10. 獨立董事	吳界欣		0 股	明尼蘇達州州立曼徹普立敦大學 MBA 國立交通大學管理學院 碩士	1. 佳龍科技工程(股)公司 董事長兼總經理 2. 龍蒲應用材料(股)公司 董事長	佳龍科技工程(股)公司 董事長
11. 獨立董事	陳顯彰		0 股	美國路易斯安那州立東北大學 MBA 國立中興大學經濟系	1. 唯喬企業(股)公司 董事長 2. 強盛染整(股)公司 協理	唯喬企業(股)公司 董事長

(2) 持股 1% 以上股東「林賀雄」提名

候選人類別	姓名	法人代表人	持有一股數	學歷	經歷	現職
1. 董事	至盛投資有限公司	吳界欣	6, 453, 467 股	明尼蘇達州州立曼徹普立敦大學 MBA 國立交通大學 管理學院碩士	1. 佳龍科技工程(股)公司董事長兼總經理 2. 龍浦應用材料(股)公司董事長	佳龍科技工程(股)公司 董事長
2. 董事	許芳榮		30, 560 股	成功大學土木工程學系碩士 台灣科技大學 營建工程學系碩士	1. 台電核能三廠土木工程師 2. 榮民工程處 世貿營建管理組組長 3. 泰國泰鼎建設 經理 4. 保強建設經理、協理、副總經理、總經理	1. 強盛新(股)公司 總經理 2. 保強建設 總經理
3. 董事	鄭以民		0 股	淡江大學會計系學士 美國夏威夷太平洋大學企業管理碩士 臺灣大學工業工程學研究所碩士	安侯建業聯合會計師事務所審計員、主任、副理	1. 強盛新(股)公司 副總經理 2. 保強建設 副總經理
4. 獨立董事	蘇百煌		781, 961 股		立益紡織(股)公司 監察人	集盛實業(股)公司 總經理

(3) 持股 1% 以上股東「兆豐國際商業銀行受託保管安宜國際股份有限公司投資專戶」提名

候選人類別	姓名	法人代表人	持有一股數	學歷	經歷	現職
1. 董事	安宜國際(股)公司 (Anherst Global Consulting Limited) (股東名簿記載之股東戶名: 兆豐國際商業銀行受託保管安宜國際股份有限公司投資專戶)	Anthony H Shing	12, 597, 000 股	美國伊利諾大學香檳分校 金融碩士 美國伊利諾大學香檳分校 經濟學學士	Cottonwood Management, LLC 財務部 副總經理	Cottonwood Management, LLC 董秘處 秘書長

候選人類別	姓名	法人代表人	持有一股數	學歷	經歷	現職
2. 董事	安宜國際(股)公司 (Amherst Global Consulting Limited) (股東名簿記載之股東戶名:兆豐國際商業銀行受託保管安宜國際股份有限公司投資專戶)	Hon Kit Shing	12,597,000 股	麻省理工學院經濟系學士	1. TISCO 金融控股公司 副董事長 2. TISCO 銀行 副董事長	Cottonwood Management, LLC 董事長
3. 董事	鄭明月		700,000 股	實踐大學服裝設計系	芙蓉坊(股)公司 主編	芙蓉坊(股)公司 主編
4. 董事	新光資產管理(股)公司	吳昕恩	413,236 股	美國加州州立大學洛杉磯分校材料科學研究碩士	1. 新光紡織(股)公司 董事長 2. 新光資產管理(股)公司 董事長	1. 新光紡織(股)公司 董事長 2. 新光資產管理(股)公司 董事長
5. 董事	新光資產管理(股)公司	張瑞南	413,236 股	密西根州蘇必略湖州立大學企業管理 碩士	新光紡織(股)公司 總經理	新光紡織(股)公司 總經理
6. 董事	新光資產管理(股)公司	張淑娣	413,236 股	東吳大學企業管理學系	新光紡織(股)公司 總經理	新光紡織(股)公司 總經理
7. 董事	新光資產管理(股)公司	趙國華	413,236 股	東吳大學法律系	1. 新光資產管理(股)公司 總經理 2. 律師	新光資產管理(股)公司 總經理
8. 董事	陳壬發		6,612,543 股	政治大學法律系	1. 強盛新(股)公司 董事長 2. 保強建設開發(股)公司 董事長	1. 強盛新(股)公司 董事長 2. 保強建設開發(股)公司 董事長
9. 獨立董事	Jeffrey Shee Chee Cheung		0 股	澳洲雪梨大學法學學士 澳洲雪梨大學經濟學學士 (主修會計與金融)	1. Dentons 高級合夥人及投資基金業務香港主管 2. Hammonds 律師 3. Barlow Lyde & Gilbert 律師 4. Richards Butler 律師	Celona Asset Management (USA) Limited 營運總監
10. 獨立董事	馬述壯		0 股	麻省理工學院 史隆商學院 (MIT Sloan) 企管碩士	1. 益富實業股份有限公司 執行長 2. 香港高盛集團公司 投資經理人 3. 神達電腦股份有限公司 業務經理	益富實業股份有限公司 執行長
11. 獨立董事	蕭宇傑		0 股	美國紐約大學法學碩士 東吳大學法律系 中華民國律師 美國紐約州律師	1. 國際通商法律事務所 律師 2. 眾達國際法律事務所 律師 3. 國票證券股份有限公司 董事 4. 育英醫護管理專科學校 董事	大成台灣法律事務所高級合夥人

附 錄

強盛新股份有限公司章程

第一章 總 則

第一條：本公司依照公司法規定組織之，定名為強盛新股份有限公司。

本公司英文名稱為 CHYANG SHENG TEXING CO., LTD.

第二條：本公司所營事業如下：

C301010 紡紗業

C302010 織布業

C303010 不織布業

C305010 印染整理業

C399990 其他紡織及製品製造業

C801130 人造纖維製造業

F107020 染料、顏料批發業

F107170 工業助劑批發業

F107200 化學原料批發業

F113100 污染防治設備批發業

F207020 染料、顏料零售業

F207170 工業助劑零售業

F213100 污染防治設備零售業

F401010 國際貿易業

H701010 住宅及大樓開發租賃業

H701020 工業廠房開發租賃業

G801010 倉儲業

ZZ99999 除許可業務外，得經營法令非禁止或限制之業務。

第三條：本公司設總公司於桃園市，必要時經董事會之決議在國內外設立分支機構。

第三條之一：本公司對外投資總額得不受公司法第十三條轉投資比例之限制。

第四條：本公司因業務關係對外得為背書保證。

第二章 股 份

第五條：本公司資本總額定為新台幣參拾億元，分為參億股，每股新台幣壹拾元，授權董事會視需要分次發行。

第六條：本公司發行之股份，得免印製股票，應洽證券集中保管事業機構登錄發行之股份，並依該機構之規定辦理。

本公司得發行特別股。

本公司與他公司合併時，就合併有關事項無須經特別股股東會決議。

本公司股務處理依主管機關所頒佈之「公開發行股票公司股務處理準則」及其他相關法令規定辦理。

第七條：辦理股票過戶，自股東常會開會前六十日內臨時會開會前三十日內或公司分派股利及紅利或其他利益之基準日前五日內停止過戶。

第三章 股東會

第八條：股東會分常會及臨時會二種，常會每年召開一次於每營業年終結後六個月內由董事會依法召集之，臨時會於必要時依法召集之。

第九條：股東因故不能出席股東會時，得出具公司印發之委託書載明授權範圍，簽名蓋章委託代理人出席。

股東委託出席之辦法，除依公司法另有規定外，悉依主管機關頒佈之「公開發行公司出席股東會使用委託書規則」規定辦理。

第十條：本公司股東每股有一表決權；但受限制或公司法第 179 條第 2 項所列無表決權者，不在此限。

第十一條：股東會之決議除公司法另有規定外應有代表已發行股份總數過半數股東之出席，以出席股東表決權過半數之同意行之。

第四章 董事及審計委員會

第十二條：本公司設董事九至十二人，任期三年，由股東會就有行為能力之人選任，連選得連任。

前項董事名額中設置獨立董事人數不得少於二人，且不得少於董事席次五分之一。

董事選舉採候選人提名制度，股東就董事候選人名單中選任之，董事候選人提名之受理方式及公告等相關事宜，悉依公司法、證券交易法及其他相關法令規定辦理。

獨立董事、非獨立董事應一併進行選舉，分別計算當選名額。

董事會得因業務運作之需要，設置各類功能性委員會。

本公司應於董事任期內就其執行業務範圍依法應負之賠償責任為其購買責任保險。

第十二條之一：本公司依據證券交易法第十四條之四設置審計委員會，由全體獨立董事組成，負責執行公司法、證券交易法暨其他法令規定監察人之職權。

審計委員會成員、職權行使及其他應遵行事項，依相關法令或公司規章之規定辦理，其組織規程由董事會另訂之。

第十三條：董事會由董事組織之，設董事長一人，董事長由三分之二以上董事之出席及出席董事過半數同意互選之，董事長對外代表公司。並得設副董事長一人，以本條同一方法遴選之。

董事會由董事長召集之，每季召開一次，除公司法另有規定外，應有

過半數董事之出席方得開會，其決議以出席董事過半數之同意行之，有緊急情事時得由董事長隨時召開臨時會議。

董事不能親自出席董事會時，得依法委託其他董事代理之。

董事會召集通知得以書面、電子郵件或傳真方式為之。

第十四條：董事長請假或因故不能行使職權時，其代理依公司法第二百零八條規定辦理。

第十五條：全體董事之報酬由股東會議定之。

第五章 經理人

第十六條：本公司設總經理一人，副總經理、協理及經理若干人，其委任、解任及報酬依照公司法第二十九條規訂辦理。

第六章 會計

第十七條：本公司應於每會計年度終了，由董事會造具

(一)營業報告書

(二)財務報表

(三)盈餘分派或虧損彌補之議案

等各項表冊依法提交股東會請求承認之。

第十八條：本公司當年度如有獲利，應依稅前淨利提撥不低於1%為員工酬勞，由董事會決議以股票或現金分派發放，其發放對象包含符合一定條件之從屬公司員工；另由董事會決議依稅前淨利提撥不高於3%為董事酬勞，僅得以現金為之。員工酬勞及董事酬勞分派案應提股東會報告。公司如有以往年度累積虧損，於當年度有獲利須提撥員工酬勞及董事酬勞前，應先彌補虧損，其餘再依前項比例提撥。

本公司當年度決算後如有盈餘，應先提繳稅款、彌補以往虧損，次提10%為法定盈餘公積，但法定盈餘公積已達本公司實收資本額時不在此限，其餘並依法令或主管機關規定提列或迴轉特別盈餘公積；如尚有餘額併同以前年度累積未分配盈餘，由董事會擬具分派議案，提請股東會決議後分派之。

本公司審計委員會設置前，監察人酬勞依第一項定分派比率。

第十九條：本公司股利政策如下：

本公司股利應參酌所營事業景氣變化之特性，考量各項產品或服務所處生命週期對未來資金之需求與稅制之影響，在維持股利穩定之目標下，依本公司章程所定比率分配之。股利之發放，除有改善財務結構及支應轉投資、產能擴充或其他重大資本支出等資金需求外，不低於當年度稅後淨利扣除彌補虧損金額、提列法定盈餘公積及特別盈餘公積後餘額之百分之二十，其現金股利部分不低於當年度股利總和之百分之十。

第七章 附 則

第二十條：本章程如有未盡事宜，悉依公司法及有關法令之規定辦理。

第二十一條：本章程訂立於民國七十二年十月四日，

第一次修正於民國七十三年五月十八日，

第二次修正於民國七十九年五月三十日，

第三次修正於民國七十九年九月十五日，

第四次修正於民國七十九年十二月一日，

第五次修正於民國八十一年三月十八日，

第六次修正於民國八十一年六月二十日，

第七次修正於民國八十一年九月十九日，

第八次修正於民國八十二年三月二十七日，

第九次修正於民國八十三年五月十八日，

第十次修正於民國八十四年六月九日，

第十一次修正於民國八十六年五月二十二日，

第十二次修正於民國八十六年五月二十二日，

第十三次修正於民國八十七年五月二十二日，

第十四次修正於民國八十七年五月二十二日，

第十五次修正於民國八十八年五月二十七日，

第十六次修正於民國八十九年五月二十四日，

第十七次修正於民國九十年五月二十二日，

第十八次修正於民國九十一年六月十七日

第十九次修正於民國九十五年六月十五日

第二十次修正於民國一00年六月二十二日

第二十一次修正於民國一0四年六月十六日

第二十二次修正於民國一0五年六月二十日

第二十三次修正於民國一0六年六月十九日

第二十四次修正於民國一0八年六月二十日

第二十五次修正於民國一一0年八月二十四日

第二十六次修正於民國一一一年六月二十七日

第二十七次修正於民國一一三年六月二十五日

強盛新股份有限公司

股東會議事規則

- 一、本公司股東會議依本規則行之。
- 二、公司應設簽名簿供出席股東（或代理人）簽到，或由出席股東（或代理人）繳交簽到卡以代簽到。
出席股數依簽名簿或繳交之簽到卡計算之。
- 三、股東會之出席及表決，應以股份為計算基準。
- 四、股東會召開之地點，應於本公司所在地或便利股東出席且適合股東會召開之地點為之，會議開始時間不得早於上午九時或晚於下午三時。
本公司應於開會通知書載明受理股東報到時間、報到處地點，及其他應注意事項。受理股東報到時間至少應於會議開始前三十分鐘辦理之；報到處應有明確標示，並派適足適任人員辦理之。
股東（或代理人）應憑出席證、出席簽到卡或其他出席證件出席股東會，屬徵求委託書之徵求人並應攜帶身份證明文件，以備核對。
- 五、股東會如由董事會召集者，其主席由董事長親自擔任之，董事長請假或因故不能行使職權時，由董事長指定董事一人代理之；未指定時，由董事互推一人代理。主席係由董事代理者，以任職六個月以上，並瞭解公司財務業務狀況之董事擔任之。主席如為法人董事之代表人者，亦同。
股東會如由董事會以外之其他有召集權人召集者，其主席由該召集權人擔任之。召集權人有二人以上時，應互推一人擔任之。
- 六、公司得指派所委任之律師、會計師或相關人員列席股東會。辦理股東會之會務人員應佩帶識別證或臂章。
- 七、已屆開會時間，主席應即宣佈開會。惟未有代表已發行股份總數過半數之股東出席或有其他正當事由時，主席得宣佈延後開會。其延後次數以二次為限，延後時間合計不得超過一小時。延後二次仍不足額而有代表已發行股份總數三分之一以上股東出席時，得依公司法第一百七十五條第一項規定為假決議。於當次會議未結束前，如出席股東所代表股數達已發行股份總數過半時，主席得將作成之假決議，依公司法第一百七十四條規定重新提請大會表決。
- 八、股東會如由董事會召集者，其議程由董事會訂定之，會議應依排定之議程進行，非經股東會決議不得變更之。
股東會如由董事會以外之其他有召集權人召集者，應依法訂定議程通知股東並準用前項之規定。
前二項排定之議程於議事（含臨時動議）未終結前，非經決議，主席不得逕行宣佈散會。
主席違反議事規則，宣布散會者，得以出席股東表決權過半數之同意推選一人擔任主席，繼續開會。
會議散會後，除前項之情形外，股東不得另推選主席於原址或另覓場所續行開會。

- 九、除議程所列議案外，股東（或代理人）對原議案之修正案、替代案或以臨時動議提出之其他議案，應有其他股東（或代理人）附議。提案人連同附議人所代表之股權，應達已發行股份總數千分之二或壹拾萬股。
- 十、出席股東（或代理人）發言前，須先填具發言條載明發言要旨、股東戶號（或出席證編號）及戶名，由主席指定其發言順序。
- 出席股東（或代理人）僅提發言條而未發言者，視為未發言。發言內容與發言條記載不符者，以經確認之發言內容為準。
- 出席股東發言時，其他股東除經徵得主席同意外，不得發言干擾，違反者主席應予制止。
- 十一、同一議案每一股東（或代理人）發言，非經主席之同意不得超過兩次，每次不得超過五分鐘。
- 股東發言違反前項規定或超出議題範圍者，主席得制止其發言。
- 十二、法人受託出席股東會時，該法人僅得指派一人代表出席。
- 法人股東指派二人以上之代表人出席股東會時，僅得推由一人發言。
- 十三、出席股東發言後，主席得親自或指定相關人員答覆。
- 十四、主席對於議案之討論，認為已達可付表決之程度時，得宣布停止討論，提付表決。
- 十五、議案表決之監票及計票人員，由主席指定之，但監票人員應具有股東身分。表決之結果，應當場報告，並作成記錄。
- 十六、會議進行中，主席得酌定時間宣布休息。
- 十七、議案之表決，除公司法及公司章程另有規定外，以出席股東（或代理人）表決權過半數之同意通過之，如經主席徵詢無異議者視為通過，其效力與投票表決同。
- 十八、同一議案有修正案或替代案時，由主席定其表決之順序。如其中一案已獲通過時，其他議案即視為否決，勿庸再行表決。
- 十九、主席得指揮糾察員（或保全人員）協助維持會場秩序。糾察員（或保全人員）在場協助維持秩序時，應佩帶「糾察員」字樣臂章。
- 二十、公司應於受理股東報到時起將股東報到過程、會議進行過程、投票計票過程全程連續不間斷錄音及錄影。前項影音資料應至少保存一年。
- 但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。
- 二十一、本規則未規定事項，悉依公司章程、公司法、證券交易法及其他相關法律之規定辦理。
- 二十二、本規則訂於民國79年9月15日，
民國84年6月9日第一次修訂，
民國86年5月22日第二次修訂，
民國87年5月22日第三次修訂。
民國91年6月17日第四次修訂。
民國104年6月16日第五次修訂。

強盛新股份有限公司

董事選舉辦法

第一條：本公司董事之選舉，依本辦法之規定辦理之。

第二條：本公司董事之選舉，採用單記名累積投票法，每一股份有與應選出人數相同之選舉權，得集中選舉一人，或分配選舉數人。

第三條：本公司董事之選舉，依章程規定應選出人數，一併進行選舉，分別計算獨立董事、非獨立董事之選舉權，由所得選舉票代表選舉權較多者分別依次當選。如有二人以上得權數相同而超過應選出人數時，由得權數相同者抽籤決定，未出席者由主席代為抽籤。

本公司董事之選任，依公司法第一九二條之一規定採候選人提名制度，且獨立董事之資格、獨立性條件及其他事宜，應符合公開發行公司獨立董事設置及應遵循事項辦法及其他相關法令之規定。

第四條：選舉開始時由主席指定監票員、記票員各若干人，執行各項有關職務。

第五條：選舉票由公司製發，應按出席證號碼編號，依應選出之人數點發選票，每張選票比例分載各股東之選舉權數。

第六條：被選舉人為自然人，其具股東身分，選舉人應於選舉票上填明被選舉人戶名及股東戶號；其不具股東身分，應填明被選舉人姓名及身分證統一編號。被選舉人為政府或法人股東，除應填明戶號外，另應填明該政府或法人名稱，亦得填明該政府或法人名稱及其代表人姓名；代表人有數人時，應分別加填代表人姓名。

第七條：選舉票有下列情事之一者無效：

- 1、不依本辦法規定之選舉票者。
- 2、同一張選舉票填列被選舉人二人或二人以上者。
- 3、未經選舉人填寫之空白選舉票。
- 4、未依第六條之規定填寫選舉票或夾寫其他文字者。
- 5、字跡模糊，無法辨認者或經塗改者。
- 6、所填被選舉人資料經核對不符者。

第八條：股東會選舉議案之計票作業應於股東會場內公開為之，投票完畢後當場開票，開票結果由主席當場宣佈。

第九條：投票當選之董事由公司分別發給當選通知書。

第十條：本辦法未規定事項悉依公司法及有關法令規定辦理。

第十一條：本辦法由股東會通過後施行，修改時亦同。

第十二條：本辦法訂於民國 79 年 9 月 15 日，

第一次修正於民國 84 年 6 月 9 日，

第二次修正於民國 91 年 6 月 17 日。

第三次修正於民國 104 年 6 月 16 日。

第四次修正於民國 110 年 8 月 24 日。

第五次修正於民國 111 年 6 月 27 日

強盛新股份有限公司背書保證作業程序

第一條、目的

本公司有關背書保證事項悉依本作業程序之規定施行之。但其他法令另有規定者，從其規定。

第二條、適用範圍

本作業程序所稱之背書保證包括：

一、融資背書保證：

（一）客票貼現融資。

（二）為他公司融資之目的所為之背書或保證。

（三）為本公司融資之目的而另開立票據予非金融事業作擔保者。

二、關稅背書保證：為本公司或他公司有關關稅事項所為之背書或保證。

三、其他背書保證：無法歸類入前二項之背書或保證事項。

四、公司提供動產或不動產為他公司借款之擔保設定質權、抵押權等，亦應依本作業程序辦理。

第三條、背書保證之對象

本公司背書保證之對象，以下列公司為限，但基於承攬工程需要之同業間或共同起造人間，依合約規定互保或因共同投資關係由全體出資股東依其持股比率對被投資公司背書保證，或同業間依消費者保護法規範從事預售屋銷售合約之履約保證連帶擔保者，不受此限。

一、有業務往來之公司。

二、公司直接及間接持有表決權之股份超過百分之五十之公司。

三、直接及間接對本公司持有表決權之股份超過百分之五十之公司。

本公司直接及間接持有表決權股份達百分之九十以上之公司間，得為背書保證，且其金額不得超過本公司淨值之百分之十。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

第一項所稱出資，係指本公司直接出資或透過持有表決權股份百分之百之公司出資。

本作業程序所稱子公司及母公司，係依證券發行人財務報告編製準則認定。

本公司之財務報告係以國際財務報導準則編製，所稱之淨值，係指證券發行人財務報告編製準則規定之資產負債表歸屬於母公司業主之權益。

第四條、背書保證之額度

本公司對外背書保證總額以本公司最近期財務報表淨值百分之五十為限，對單一企業背書保證之金額則以不超過本公司最近期財務報表淨值百分之二十為限，但對本公司持股百分之七十五以上之單一企業背書保證，仍以最近期財務報表淨值百分之五十為限。

本公司及子公司整體得為背書保證之金額不得高於本公司最近期財務報表淨值百分之五十，對單一企業背書保證之金額為本公司最近期財務報表淨值百分之五十。但本公司及子公司訂定整體得為背書保證之總額達該本公司淨值百分之五十以上時，應於股東會說明其必要性及合理性。

第五條、決策及授權層級

- 一、本公司辦理背書保證事項，應先提交審計委員會同意，再經董事會決議通過後為之。但為配合時效需要在總額達公司最近期財務報表淨值百分之二十及對單一企業達公司最近期財務報表淨值百分之十之額度內由董事會授權董事長先行決行，事後再提報董事會追認。
- 二、本公司辦理背書保證若因業務需要而有超過本辦法所訂額度之必要且符合本作業程序所訂條件者時，則必須先提交審計委員會同意，再經董事會決議通過後及由半數以上之董事具名聯保後始得為之，並應修正本作業程序，提報股東會追認，股東會不同意時，應訂定計畫於一定期限內消除超限部份。

本公司直接及間接持有表決權股份達百分之九十以上之子公司依第三條第二項規定為背書保證前，並應先提報審計委員會同意，再經本公司董事會決議通過後始得辦理。但本公司直接及間接持有表決權股份百分之百之公司間背書保證，不在此限。

本公司已設置獨立董事者，於前項董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會記錄。

依本程序規定應經審計委員會同意之事項，如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

第六條、背書保證辦理程序

- 一、辦理背書保證時，財務單位應依背書保證對象之申請，逐項審核其資格、額度是否符合本作業程序之規定及有無已達應公告申報標準之情事，並應分析背書保證對象之營運、財務及信用狀況等，以評估背書保證之風險及作成紀錄，必要時並應取得擔保品。於敘明相關背書保證內容、原因及風險評估結果簽報董事長核准後

提董事會討論同意後為之；如仍在規定之授權額度內，則由董事長依背書保證對象之信用程度及財務狀況逕行核決。

- 二、本公司因業務往來關係從事背書保證，應評估背書保證金額與業務往來金額是否相當。所稱業務往來金額，係指背書保證時本公司與該背書保證對象間上年度實際進、銷貨金額或交易金額。
- 三、本公司辦理背書保證，因業務需要，而有超過本程序前條所訂額度之必要且符合本程序所訂條件者，應先提交審計委員會同意，再經董事會決議通過後修正本程序，報經股東會追認之，如股東會不同意時，應訂定計劃於一定期限內銷除超限部份。
- 四、財務單位應就背書保證事項建立備查簿。背書保證、董事會同意或董事長核決後，除依規定程序申請鈐印外，並應將承諾擔保事項、被保證企業之名稱、風險評估結果、背書保證金額、取得擔保品內容及解除背書保證責任之條件與日期等，詳予登載備查，有關之票據、約定書等文件，亦應影印妥為保管。
- 五、財務部應定期評估並認列背書保證之或有損失且於財務報告中適當揭露背書保證資訊，並提供相關資料予簽證會計師相關資料，以供會計師採行必要查核程序，出具允當之查核報告。
- 六、若背書保證對象原符合本作業程序規定而嗣後不符，或背書保證金額因據以計算限額之基礎變動致超過所訂額度時，對該對象背書保證金額或超限部份應於合約所訂期限屆滿時消除，或由財務單位訂定計畫經董事長核准後於一定期限內全部消除，將相關改善計劃送審計委員會，並依計劃時程完成改善。
- 七、背書保證日期終了前，財務單位應主動通知被保證企業將留存銀行或債權機構之保證票據收回，且註銷背書保證有關契據。
- 八、背書保證對象若為淨值低於實收資本額二分之一之子公司，應每月評估背書保證對象之營運，財務信用狀況及背書保證之風險，必要時並取得擔保品，子公司股票無面額或每股面額非屬新臺幣十元者，實收資本額應以股本加計資本公積-發行溢價之合計數為之。

第七條、內部控制

本公司之內部稽核人員應至少每季稽核背書保證作業程序及執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。

第八條、印鑑章保管及程序

- 一、本公司應以向經濟部申請登記之公司印章為背書保證之專用印鑑章，該印鑑保管人應由董事長指定經報請董事會同意，印章保管人變更時亦應報請董事會同意，並將所保管之印鑑列入移交。

- 二、背書保證經董事會決議或董事長核決後，財務單位應填寫【用印申請單】，連同核准紀錄及背書保證契約書或保證票據等用印文件經財務主管核准後，始得至印鑑保管人處鈐印。
- 三、印鑑管理人用印時，應核對有無核准紀錄、【用印申請單】是否經財務主管核准及申請用印文件是否相符後，始得用印。用印後並應於用印申請單上註明。
- 四、對國外公司為保證行為時，公司所出具之保證函則由董事會授權之人簽署。
- 五、國外公司無印鑑章者，得不適用本條之規定。

第九條、公告申報程序

- 一、本公司應於每月10日前公告申報本公司及子公司上月份背書保證餘額。
- 二、本公司背書保證餘額達下列標準之一者，應於事實發生日之即日起算二日內公告申報：
 - 1. 本公司及子公司背書保證餘額達本公司最近期財務報表淨值百分之五十以上。
 - 2. 本公司及子公司對單一企業背書保證餘額達本公司最近期財務報表淨值百分之二十以上。
 - 3. 本公司及子公司對單一企業背書保證餘額達新臺幣一千萬元以上且對其背書保證、採用權益法之投資帳面金額及資金貸與餘額合計數達本公司最近期財務報表淨值百分之三十以上。
 - 4. 本公司或子公司新增背書保證金額達新臺幣三千萬元以上且達本公司最近期財務報表淨值百分之五以上。
- 三、本公司之子公司非屬國內公開發行公司者，該子公司有前項第四款應公告申報之事項，應由本公司為之。

所稱事實發生日，係指交易簽約日、付款日、董事會決議日或其他足資確定背書保證對象及交易金額之日等日期孰前者。

第十條、本公司之子公司擬為他人背書或提供保證時，本公司應命子公司應依規定訂定背書保證作業程序，並依所定作業程序辦理。

第十一條、罰則：

本公司對外背書保證，應確實遵照處理準則及本作業程序之規定辦理，經理人或主辦人員如有違反規定致公司受有重大損害或情節重大者，本公司將依職員獎懲辦法及相關人事規章予以處分。

第十二條、實施與修訂

本程序之修正應先提交審計委員會同意，再經董事會決議通過，提報股東會同意後實施，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送交審計委員會及提報股東會討論，修正時亦同。

前項修正如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。

本公司依前項規定將本作業程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。

第十三條、本辦法訂於民國 79 年 9 月 15 日

第一次修正於民國86年5月22日。

第二次修正於民國92年6月24日。

第三次修正於民國95年6月15日。

第四次修正於民國98年6月19日。

第五次修正於民國99年6月17日。

第六次修正於民國102年6月24日。

第七次修正於民國103年6月24日。

第八次修正於民國111年6月27日。

附錄五

強盛新股份有限公司

一一四年股東常會

董事持股情形

一、本公司實收資本額為新台幣 1,732,683,810 元，已發行股數計 173,268,381 股。

二、依證交法第二十六條之規定，全體董事最低應持有股數計 10,396,102 股。

三、截至本次股東常會停止過戶日股東名簿記載之全體董事持有股數明細如下表：

停止過戶日：114年3月29日

職 稱	姓 名	選任 日期	任期	停止過戶日股東名簿 記載之持有股數	
董事長	陳壬發	111.6.27	3年	6,612,543	3.82%
董 事	林賀宗	111.6.27	3年	2,913,990	1.68%
董 事	林賀雄	111.6.27	3年	2,461,023	1.42%
董 事	陳佳鈴	111.6.27	3年	1,474,709	0.85%
董 事	富錦投資(股)公司 代表人：陳玉進	111.6.27	3年	487,000	0.28%
董 事	芙蓉坊(股)公司 代表人：鄭明月	111.6.27	3年	420,000	0.24%
董 事	新光資產管理(股)公司 代表人：吳昕恩	111.6.27	3年	413,236	0.24%
董 事	新光資產管理(股)公司 代表人：張瑞南	111.6.27	3年		
獨立董事	翁志先	111.6.27	3年	0	-
獨立董事	吳界欣	111.6.27	3年	0	-
獨立董事	陳顯彰	111.6.27	3年	0	-
全體董事持有股數				14,782,501	8.53%

附錄六

本次無償配股對公司營業績效及每股盈餘之影響：無

Stock Code: 1463



強盛新股份有限公司
CHYANG SHENG TEXING

(Original name: Chyang Sheng Dyeing & Finishing Co., Ltd)

2025 Annual Shareholders' Meeting

Meeting Handbook

Date: May 27, 2025

Venue: No. 126, Dagong Road, Dayuan District, Taoyuan City
(Conference room of this Company's Dayuan Plant)

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Chyang Sheng Texing Co., Ltd
2025 Annual Shareholders' Meeting Procedure

- I. Call the Meeting to Order
- II. Chairperson's Remarks
- III. Reports on Company Affairs
- IV. Matters for Ratification
- V. Matters for Discussion
- VI. Elections
- VII. Other Proposals
- VIII. Extraordinary Motions
- IX. Adjournment

Chyang Sheng Texing Co., Ltd
2025 Annual Shareholders' Meeting Agenda

Time: May 27, 2025 (Tues.) 09:00 AM

Venue: No. 126, Dagong Road, Dayuan District, Taoyuan City (Conference room of this Company's Dayuan Plant)

Method: In-person shareholders' meeting

- I. Call the Meeting to Order (announce respective number of shares held by shareholders present)**
- II. Chairperson's Remarks**
- III. Reports on Company Affairs**
 - (I) 2024 Business Report.
 - (II) 2024 Audit Committee Report.
 - (III) Report on the 2024 distribution of remuneration to employees and directors.
- IV. Matters for Ratification**
 - (I) 2024 Business report and financial statements.
 - (II) 2024 Surplus distribution plan.
- V. Matters for Discussion**
 - (I) Proposal to partially amend the Company's Articles of Incorporation.
 - (II) Proposed amendment to articles of the Procedures for Endorsement and Guarantee.
- VI. Elections**
 - (I) Proposal to hold a directors election.
- VII. Other Proposals**
 - (I) Proposal to lift the non-compete clause for newly appointed directors and their representatives.
- VIII. Extraordinary Motions**
- IX. Adjournment**

Reports on Company Affairs

- (I) Please review the 2024 Business Report.
Please refer to pages 10-16 (Attachment 1) of this handbook.

- (II) Please review the 2024 Audit Committee Report.
Please refer to page 17 (Attachment 2) of this handbook.

- (III) Please review the 2024 report on the remuneration of employees and directors.
Note:
 - I. In accordance to Article 18 of the Articles of Incorporation, if the Company is profitable in the current year, it must allocate no less than 1% and no more than 3% to employee and director remuneration, respectively. However, an amount shall be set aside in advance to compensate for cumulative losses, if any.
 - II. The Company distributed 2024 remunerations in the amount of 1%, or NT\$5,531,643 to employees and 1.5%, or NT\$8,297,465 to directors. This is identical to the estimated amount in accounts and was distributed in cash.

Matters for Ratification

Item 1: Proposed by the Board

Proposal: Ratification of the 2024 Business Report and Financial Statements.

Note:

- I. The Company's 2024 consolidated and individual financial statements have been audited by CPA Yu Chi-Lung and CPA Yu Sheng-Ho from KPMG Taiwan and, together with the business report, have been examined by the Company's audit committee, which has determined that there are no discrepancies and has issued a written report of the examination.
- II. Please refer to pages 10-16 and 18-33 in this handbook for the business report, CPA audit report, and financial statements (Attachment 1 and 3).

Resolution:

Item 2: Proposed by the Board

Proposal: Ratification of the 2024 surplus distribution plan.

Note:

- I. The Company's 2024 net profit after tax was NT\$539,138,856.
- II. The 2024 surplus distribution statement is provided as follows:

Chyang Sheng Texing Co., Ltd
Earning distribution statement
2024

Unit: NT\$	
Item	Amount
Undistributed surplus of the previous period	11,777,100
Add: 2024 net profit after tax	539,138,856
Add: Confirm welfare plan and assess amount	4,032,444
Less: Changes in subsidiary's equity	(27,105,855)
Less: Disposal of equity instruments measured at fair value through other comprehensive income	(2,948,000)
Less: 10% statutory reserve	(51,311,745)
Distributable profits in the current period	473,582,800
Less: Cash Dividends (NT\$2.1 per share)	(363,863,600)
Undistributed profits at the end of the period	109,719,200

Chairman: Chen Jen-Fa

Executive: Hsu Fang-Jung

Head of Accounting: Cheng Yi-Min

- III. Distribution of the current cash dividend is calculated to the nearest New Taiwan Dollar, with all amounts of abnormal payments of less than NT\$1 adjusted from the largest to smallest decimal point and from the first account number to the

- last until the total amount of cash dividend distribution is met.
- IV. Once ratified in the annual shareholders' meeting, the Chairman is authorized to determine other related matters such as the base date and distribution date of dividends. If, in the future, a revision is required due to changes in the Company's share capital affecting the number of outstanding shares, resulting in a change in shareholders' dividend rate, it shall be proposed to the shareholders' meeting to provide full authority to the Chairman in the handling of this matter.
 - V. 2024 Net profit after tax will receive priority for distribution of cash dividends distributed in the current year.

Resolution:

Matters for Discussion

Item 1: Proposed by the Board

Proposal: Vote on the proposal to partially amend the Company's Articles of Incorporation.

Note:

- I. Pursuant to Article 14, Paragraph 6 of the Securities and Exchange Act (Jin-Guan-Zheng-Fa-Zi No. 1130385442), some articles of the Company's Articles of Incorporation were amended.
- II. For the Articles of Incorporation Before and After Amendment, please refer to pages 33 to 34 of this handbook (Attachment 4).

Resolution:

Item 2: Proposed by the Board

Proposal: Please vote on the proposed amendment to articles of the Procedures for Endorsement and Guarantee.

Note:

- I. Articles of the Company's Procedures for Endorsements and Guarantees were amended in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies.
- II. For the Procedures for Endorsements and Guarantees Before and After Amendment, please refer to page 35 of this handbook (Attachment 5).

Resolution:

Elections

Item 1: Proposed by the Board

Proposal: Proposal to hold a directors election.

- I. The term of the Company's current directors will expire on June 26, 2025, so an election of directors was proposed to be held in the annual general meeting this year.
- II. The Company established an Audit Committee in accordance with the Securities and Exchange Act. After independent directors are elected, the committee is formed by all independent directors.
- III. Pursuant to Article 12 of the Company's Articles of Incorporation, 11 directors (including 3 independent directors) shall be elected to a term of three years. The candidate nomination system shall be adopted and directors may be re-elected. For information on the candidates, please refer to pages 36 to 38 of this handbook (Attachment 6).
- IV. The term of the newly elected directors is from May 27, 2025 to May 26, 2028. The term of the original directors will expire upon the conclusion of this annual general meeting.
- V. For the Company's Regulations Governing the Election of Directors, please refer to pages 46 to 47 of this handbook (Appendix 3).

Election result:

Other Proposals

Item 1: Proposed by the Board

Proposal: Please vote on the proposal to lift the non-compete clause for newly appointed directors and their representatives.

Note:

- I. Article 209 of the Company Act stipulates: "A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval."
- II. If a director of the Company invests in or operates other companies with the same or similar business scope as the Company and serves as a director, and the act does not damage the interests of the Company, a proposal may be made in the annual general meeting to lift the non-compete clause for newly elected directors and their representatives
- III. Details of the proposal to the annual general meeting to lift the non-compete clause for newly elected directors and their representatives are as follows, subject to the actual directors who are elected.

Chyang Sheng Texing Co., Ltd

Details of the proposal to lift the non-compete clause for newly elected directors and their representatives

Position	Name	Concurrently held positions in other companies
Director	Shinkong Asset Management Co., Ltd Representative: Wu Hsin-En	Chairman, Shinkong Textile Co., Ltd.
Director	Shinkong Asset Management Co., Ltd Representative: Chang Jui-Nan	President, Shinkong Textile Co., Ltd.
Director	Shinkong Asset Management Co., Ltd Representative: Shu-Ti Chang	President, Shinkong Textile Co., Ltd.
Director	Shinkong Asset Management Co., Ltd Representative: Kuo-Hua Chao	President, Shinkong Asset Management Co., Ltd
Director	FU JIN INVESTMENT CO., LTD Representative: Chen Yu-Chin	Chairman, Fu Hsun Fiber Industries Co., Ltd.

Resolution:

Extraordinary Motions

Adjournment

Attachments

2024 Business Report

I. 2024 Operating Performance:

(I) Business Plan Implementation Results:

The Company's primary business in 2024 was OEM services for cloth dyeing, finishing, and finished cloth with annual net operating income of NT\$279,632 thousand; after deducting operating costs of NT\$286,435 thousand and operating expenses of NT\$71,394 thousand, and adding non-operating income of NT\$617,533 thousand, the settlement result shows net profit before tax for the current year to be NT\$539,336 thousand. Comparison of operating results in the past 2 years is as follows:

Unit: Expressed in thousands of New Taiwan Dollars

Item \ Year	2024	2023	Increase (decrease) amount	Change ratio (%)
Net revenue	279,632	343,518	(63,886)	(18.60)
Operating cost	286,435	329,242	(42,807)	(13.00)
Operating margin	(6,803)	14,276	(21,079)	(147.65)
Operating expenses	71,394	60,145	11,249	18.70
Net operating profit (loss)	(78,197)	(45,869)	(32,328)	70.48
Non-operating income (expenditure)	617,533	156,145	461,388	295.49
Net profit before tax	539,336	110,276	429,060	389.08

(II) Budget Implementation:

In accordance to the Guidelines for Disclosure of Financial Forecasts by Public Companies, the Company is not required to disclose financial forecast information.

(III) Analysis of Financial Gains and Losses and Profitability: Unit: Expressed in thousands of New Taiwan Dollars

Item \ Year		2024 years	2023 years	Increase (decrease)
Financial receipts and expenditures	Operating revenue	279,632	343,518	(63,886)
	Operating margin	(6,803)	14,276	(21,079)
	Interest income	1,406	1,578	(172)
	Interest expenditure	94	10	84
	Net profit after tax	539,139	107,279	431,860

Item \ Year		2024 years	2023 years	Increase (decrease)
Profitability	Return on assets (%)	19.96	4.38	15.58
	Return on equity (%)	21.47	4.77	16.70
	Ratio of net profit before tax to paid-in capital (%)	31.13	6.36	24.77
	Net profit margin (%)	192.80	31.23	161.57
	Earnings per share (NTD)	3.28	0.65	2.63

(IV) Research and Development Status:

1. Development of manufacturing processes and new products for mass production:
 - (1) Low foam defoamer is used in the dyeing stage to improve the excessive foam in dyeing vats, which leads to abnormalities such as color stains on the fabric surface, entanglement, and creases on the fabric surface, and to increase the production vat volume ratio.
 - (2) Two washing tanks were added at the tail of the low-tension scouring and desizing machine (Boil Off) in the pre-treatment stage to improve the fabric releasing washing process, which can increase the output and the effect of scouring and desizing, and benefits dyeing.
 - (3) Introduced a beltless fabric wheel exhaust-dyeing machine to be used in the dyeing stage to dye polyester fiber fine denim fabrics, which avoids surface scratches and slipping, and increases the output of fine denim fabrics.
 - (4) Warp-and-weft yarn is made from polyester fiber recycled from elastic fabric, and more types of eco-friendly yarn production methods can be developed to increase the number of recycled products.
 - (5) Introduced a spreading machine in the finishing stage, which uses the physical method of cloth turning and spreading to improve the surface resin marks and manual adjustment.
2. Plans for development of new products and quality improvements:
 - (1) Increase the production of eco-friendly yarn. The composition of raw materials for yarn sizing is uneven, so the yarn types used by each grey fabric manufacturer will be tracked and filtered, and the cheapest desizing method will be selected to obtain fabrics with good permeability, which will improve the balance between coloring and dyeing surface.
 - (2) New product development, warp Poly/weft HCR, warp and weft each contain 19% alkali-soluble fiber, and produced by alkali processing with moisture wicking (quick drying) to can obtain a flexible and soft quality and texture.
 - (3) New product development, warp contains 2% Rayon / weft Poly striped fabric, C0 super water-repellent, single-dyed warp Poly is dark while Rayon is white to create good visual effects with two colors.

- (4) New product development, warp Poly/weft 46N mechanical stretch double-layer fabric, C0 super water-repellent, both warp and weft are recycled yarns, weft 46N has good elasticity and can make comfortable clothes.
- (5) Introduction and trial production of dye combinations with high color fastness to light and color fastness enhancers, which can improve color fastness to light by more than 0.5 levels and can be used for the treatment of products with high requirements on color fastness to light.

II. Summary of 2025 Business Plan:

(I) Operating Policy:

Chyang Sheng Texing Vision: "Modernize C.S.T into a first-rate, world class company that allows employees to achieve life-long learning and growth". Uphold the spirit of professionalism through dyeing and finishing services to satisfy customer demands, pursue revenue growth, and sustainable operations.

Our operating code of conduct: "Create new revenue streams, decrease costs, utilize collective power; upgrade, transform, innovate, and surpass". Our hope is that the entire company will adopt these standards and practices to create new opportunities for the Company. We've established specific policies for this purpose:

1. Focus on talent-centric knowledge capital.
2. Develop customer relations from the perspective of the service industry.
3. Build culture oriented towards customer values and teams that are efficient and capable of executing at the highest level, thereby maintaining customer trust.
4. Achieve new streams of revenue, decrease expenditures, manage costs, and prevent any waste.
5. Practice 6S Visual Management, improve the quality of employees and work environments.
6. Establish a culture of discipline for an exceptional human-centric culture.
7. Build a management team capable of executing and performing at the highest level.

Additionally, we will continue to develop the Company's core competencies - the ability to practice and execute quality - and hope that these values are understood, implemented, and practiced by all employees. Declaration of our enterprise culture:

1. Create a culture of integrity and accountability.
2. Create a culture that pursues excellence and advancement.
3. Create a culture of sharing knowledge and information between individuals.

Encourage colleagues to reset their thinking, to re-think, re-design, embrace positive attitudes, do the right things, and cultivate the right people; do the right things well and to completion while also finding methods for success instead of reasons for failure; bear hope instead of complaints, interpret things positively, think outside the box and do not harbor negative emotions. This will lead to good thinking that will lead the Company to success.

The Company's doctrines of "integrity, team, professionalism, and efficiency" is something we hope all colleagues practice at their jobs daily.

1. Integrity: Face problems with honesty instead of gas-lighting, pointing fingers, or dealing with office politics.
2. Team: Each individual is a key cog in the Company. Do your job well, integrate into teams, and move forward with the Company instead of passively expending oneself.
3. Professionalism: Continue to learn and hone one's professional capabilities; the Company also provides employees with basic and advanced training.
4. Efficiency: Reviewing the aspects of people, machinery, materials, and regulations to increase efficiency in every aspect.

Taiwan's "Climate Change Response Act" was passed in 2023. The new law sets a net-zero emissions target for 2050, improves the level of climate governance, imposes a carbon levy for exclusive use, adds a special chapter on climate change adaptation, and includes management mechanisms for carbon footprint and product labeling. In response to the Glasgow Climate Pact established at COP 26 in 2021, nations have been urged to enhance their reduction targets; Taiwan has increased its 2030 carbon reduction goal from 20% with the base period of 2005 to 24%±1%. The Company not only strives for economic growth, but also assumes responsibility for sustainable development. It seeks to promote an environmental sustainability plan that includes investments in energy conversion, optimization, and recycling, waste reduction, and the reuse of waste in the food chain. These steps are taken to establish an operating model based on sustainable development to protect environmental resources and approach the goal of net zero. In addition to the economic development of the Company, social aspects and shared values of stakeholders must also be taken into account to ensure the comprehensive protection and sustainability of the environment and ecosystems.

(II) Sales forecast:

The Company's 2025 sales forecast is the amount: Dyeing, finishing, and OEM shipments amounting to 14,400 thousand yards and NT\$302,400 thousand.

(III) Production and sales strategy:

1. Create customer value

The Company is one of the few professional domestic dyeing and finishing plants with quality assurances for professional dyeing for domestic brands and merchants and is committed to providing services that create added value for its customers.

(1) Classification of products from each production line that are suitable for processing

Long fiber dyeing line: Polyester long-fiber woven general fabric, polyester long-fiber warp-and-weft two-way elastic woven fabric, and long-fiber interwoven fabric series.

(2) Special feature products include:

- Microfiber processing products and high color fastness dyeing series.
- Long slim 20 denier high density ultra water repellent processing.
- T 100%, T-OP "two-way elastic" fabric series.
- Poly HCR high shrinkage elastic polyester fabric series.

- (3) Functional processing products include:
 - Moisture wicking, antibacterial moisture wicking processing.
 - Development of processing with hybrid functions such as antibacterial, odor resistance, or UV resistance.
 - Introduction and application of nanoscale processing catalysts.
 - Fluorine free (C0) eco-friendly water repellent processing.
 - EN-471 requirement standards for fluorescent orange and fluorescent yellow.
 - Fabrics meet TFT function certification standards for UV resistance, moisture wicking, and fast drying.
2. Provide professional services through market segmentation

The Company's long-fiber exhaust-dyeing line provides brand customers with customized services and focuses on the reliable quality of the Poly series, utilizing digital color management and processes such as concentrated quantification of fine denim, high-density, and elastic fabrics. The Company maintains close contact with major brand customers to meet the demands of the market.
3. Quality first, on-time delivery, rapid service

Although the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) and the Regional Comprehensive Economic Partnership (RCEP) have both entered into force, Taiwan has unfortunately been unable to participate in these two major regional trade organizations. Despite disadvantages, Taiwan has had the opportunity of obtaining a portion of orders transferred out of China due to the trade war between the U.S. and China. Ultimately, product quality has become the most critical aspect. This became an opportunity for enterprise transformation and upgrade and striving to achieve quality first, on-time delivery, and rapid service.
4. Digital technology application

Full dedication to plans for further upgrade and transformation to productivity 4.0.

 - (1) Build seamless upstream/downstream transition mechanisms to obtain real-time data to achieve the goal of rapid materials preparation, reduced inventory, and on-time delivery based on the requirements of orders.
 - (2) Big data analysis mechanisms such as ERP and MES are linked to the reproducible formulas labs and on-site monitoring technology, allowing for automated formula management and production resumes of products to achieve data transparency and rapid response capabilities for production lines.
 - (3) Introduce energy-saving dyeing and setting machines and utilize equipment automation and smart feedback control technology to achieve smart production lines and transition towards a smart factory for professional dyeing and finishing.

- (4) Introduce automated optical inspection (AOI) systems to identify discarded cloth in key segments of production machinery, replacing manual inspection systems. Implement AI assisted automatic fabric/report inspection for finished products to solve labor shortages and increase both accuracy and timeliness.
5. Talent cultivation
 - (1) Cultivate high quality, worldly, energetic, and idealistic mid-level managers through the "Industry-Academia Special Joint Program".
 - (2) The rotation of R&D, technical, and on-site personnel shall be conducted in a manner to develop multi-skilled talent by exposing them to both office and factory affairs for talent required to address complex environments and changes in the future.
 - (3) Assist employees with career planning and increase opportunities for them to train their core capabilities.
6. Function integration in production lines, maintain and update machinery
 - (1) Review the latest plans relating to demand of production and sales and combine production lines according to function, allowing for concentrated production of equipment and fully expressing their combined productivity benefits.
 - (2) Implement energy and water conservation for machinery and equipment to decrease the ratio of dyeing liquor ratio and consumption of energy and chemical catalysts as we transition towards sustainable environmental protection.
 - (3) Eliminate and replace pre-treatment equipment to combine scouring and condensing processes. This eliminates production bottlenecks by shortening processes and improves the smoothness of elastic fabric finishing.
7. Selection of raw materials and incoming inspections
 - (1) The raw materials qualification program selects suitable raw materials or competing products to improve processing quality and decrease the price fluctuation impact of raw materials.
 - (2) By eliminating unsuitable combinations and standardizing formulas, identical formulas can be utilized in concentrated processing to promote product consistency and decrease waste due to the changing of specifications.
 - (3) Each batch of incoming raw materials are sampled and submitted to the testing lab for rigorous inspections to ensure material stability.
8. Comprehensive quality controls
 - (1) Each manufacturing processes adheres to the quality policies of "no manufacturing of defective products", "no acceptance of defective products", and "no dissemination of defective products". Quality controls and guarantees are performed to provide customers with satisfactory products and services.
 - (2) Implementation of ISO 9001 quality controls ensures consistent quality that satisfy customer requirements.

- (3) A Quality Management Team has been established to plan and perform operations related to quality management and inspection. Systematic quality audits assist production departments with the implementation and performance of comprehensive quality controls.

III. Future Development Strategy:

The Company's primary business operations continue to be in joint exports. Due to changes in global market competition, our primary fabric plants have invested into vertical integration from fabrics to garments and the development of brands and distribution channels to maintain competitive advantage. As such, business in Taiwan's OEM operations have been severely compressed. In response to the intense changes of the competitive environment in the global textile industry, the Company's long and short-term development goals are as follows:

- (I) Continue transitioning towards advancements in high-value, differentiated products

Develop various high value-added materials to achieve differentiation, combining them with technology and trends to produce functional fabrics that generate greater business opportunities.

- (II) Dyeing plants passed GRS certification for the development of eco-friendly textile products

Currently, many textile manufacturers in Taiwan have invested in the development of eco-friendly textiles such as recycled nylon, dope dyed fiber, bio-based eco-friendly textiles, and anhydrous dyed textiles; the use of recycled PET bottles in textiles has earned an excellent global reputation. The trend of eco-friendly textiles will inevitably garner more future attention and as such, complying with global trends will facilitate entry into the global production and sales supply chain.

- (III) Develop fashionable and highly functional textiles

In recent years, consumer preference has shifted towards a lifestyle that "combines sports, work, and life" which is why the demand for fashionable and functional textile products has increased. Taiwan's textile industry has become a major global base of R&D and production for functional textiles. As more major global brands continue to release functional fashion garments, the Company will actively strive to find a niche to expand the textile market.

The strategy to achieve development goals in the preceding paragraph requires long-term development and planning of digital transformation, smart mechanical production, innovative manufacturing processes, and strategic alliances to identify brand requirements and perform vertical integration with garment distribution channels. The combination of the Company's existing dyeing and finishing business with an operation model that encompasses energy supply for dyeing and finishing as well as the professional service park will allow full utilization of the circular economy development model provided by recycling and steam and electricity symbiosis at Dayuan Industrial Park. The short-term business plan will focus more on high fastness quality such as the concentrated quantification and high quality production of higher T100% two-way elastic fabrics, fine and lightweight denier fabrics, and high density fabrics. Working with domestic upstream suppliers of poly eco-friendly raw materials eliminates any worries for domestic mass production while forming strategic partnerships with brand operating customers will sustain the

development plan to increase sales volume.

IV. The impact of the external competitive environment, regulatory environment, and macroeconomic conditions:

- (I) The Russia-Ukraine War has persisted for more than three years, resulting in severe impact to the global economy. The surging prices of natural gas, coal, and imported raw materials has caused a global inflation and affected consumer purchase power. Even as COVID-19 restrictions ease globally in 2023, brands are seeing an increase in inventory, orders are stagnating, and there has been a negative short-term impact to global economy growth. Due to many global factors and interference, domestic energy prices will continue to increase and inevitably impact energy costs for the current year. In response, production management must take inventory of energy consumption in each plant and establish KPI goals for improvement, utilize the PDCA management cycle to review energy consumption, and adopt a spirit of constant improvement to suppress the severe impact of surging energy prices.
- (II) The standards of environmental protection laws have comparatively risen and have evolved along with environmental sustainability. The Company conducted engineering to improve heating systems used in manufacturing processes and has replaced the existing coal heating systems with a new medium pressure steam heating system and gas boiler, both of which meet the operation guidelines of the latest provisions in the "Boiler Air Pollution Emission Standards".
- (III) In order to implement the eco-friendly guidelines of the "Zero Discharge of Chemicals (ZDHC)" certification, the Company has obtained Bluesign certification and is fully dedicated to implementing certified replacements for dyes and chemical catalysts. Improvements to raw materials and additives have resulted in effects such as increased costs. Further review of raw material consumption and selection of competing products must be conducted to effectively control and manage variable costs.
- (IV) With the passage of Taiwan's Climate Change Response Act in 2023 and the impending introduction of a carbon fee in 2025, as well as increasing pressure from international brands on suppliers to reduce carbon emissions, companies will need to pay more attention to supply chain carbon management and development this year. The Company sent in-house engineers for external training to create carbon inventories and thus improve its data transparency and reliability. Later, the Company intends to move forward with investigating carbon footprints of its products and performing classification and calculations to facilitate the timely completion of certification by a third-party notary public.

Chairman: Chen Jen-Fa

Executive: Hsu Fang-Jung

Head of Accounting: Cheng Yi-Min

Chyang Sheng Texing Co., Ltd

Audit Committee's Report

In accordance with the reporting guidelines of Article 14-4 of the Securities Exchange Act and Article 219 of the Company Act, the 2024 financial statements, earnings distribution proposal, and business report prepared by the Company's Board of Directors through KMPG Taiwan have been reviewed by the Audit Committee and found to contain no discrepancies.

Please verify.

To

The Company's 2025 Annual Shareholders' Meeting

Chyang Sheng Texing Co., Ltd
Chairman of the Audit Committee:

March 12, 2025



安侯建業聯合會計師事務所
KPMG

台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel + 886 2 8101 6666
傳真 Fax + 886 2 8101 6667
網址 Web kpmg.com/tw

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Independent Auditors' Report

To the Board of Directors of Chyang Sheng Texing Co., Ltd.:

Opinion

We have audited the financial statements of Chyang Sheng Texing Co., Ltd. ("the Company"), which comprise the balance sheet as of December 31, 2024 and 2023, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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 of 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 financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

1. Dyeing and finishing service revenue

Refer to Note 4(n) "Revenue recognition" to the financial statements, note 5 "Significant accounting assumptions and judgments, and major sources of estimation uncertainty".

Description of key audit matter:

The Company engaged in dyeing and finishing processing business, the transaction model of such businesses is that the customers provide the raw fabric, and the Company performs the dyeing and finishing processing of the raw fabric. After analyzing the transaction terms of this business, it is to satisfy the performance obligation and transfer the control of labor to the customer over time. The Company calculates the completion ratio and recognizes the sales revenue based on the progress of the manufacturing work orders. Considering the importance of revenue recognition to the financial statements and the impact of revenue recognition to meet performance obligations over time, therefore, the accountant listed it as the key audit matter.

Our principal audit procedures included: understanding of revenue recognition policies adopted by the Company, and comparing them with sales terms to assess the appropriateness of those policies; observing the design of the internal control system of sales revenue on site, and testing the effectiveness of its implementation on a sample basis; sample testing of individual revenue transactions, verification to customer orders, proof of shipment, etc.; selecting samples of sales transactions for the period before and after the end of the year, to review the customer orders, sales terms, inventory completion and shipment records and other related information of these transactions. In addition, the reasonableness of the calculation of the percentage of completion is verified on a sample basis by obtaining the work-in-progress list at the end of the period.

2. Investments accounted for using equity method

Refer to Note 4(h) "Investment in associates" and 4(i) "Investment in subsidiaries" to the financial statements, note 5 "Significant accounting assumptions and judgments, and major sources of estimation uncertainty".

Description of key audit matter:

The real estate development business of Progiat Construction & Development Corporation, a subsidiary accounted for using the equity method, was completed this year and reclassified as properties held for sale. Revenue was recognized this period from the sale of these properties held for sale, which has a significant impact on the subsidiary's operating results, therefore, the accountant recorded it as the key audit matter.

For the above key audit matter, specifically regarding the recognition of revenue from the handover of real estate by the real estate development business, our principal audit procedures included:: understanding the handover process and obtaining the handover checklist; verifying the transaction parties and prices against the sales contracts, and sampling receipt proofs; reviewing the transfer certificates or handover certificates.

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

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the 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 are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 financial statements.

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 auditor's 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Yu, Chi-Lung and Yu, Sheng-Ho.

KPMG

Taipei, Taiwan (Republic of China)
March 12, 2025

Notes to Readers

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

The independent auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and parent company only financial statements, the Chinese version shall prevail.

(English Translation of Financial Statements Originally Issued in Chinese)
CHYANG SHENG TEXING CO., LTD.
(formerly known as CHYANG SHENG DYEING & FINISHING CO., LTD.)

Balance Sheets

December 31, 2024 and 2023

(Expressed in thousands of New Taiwan Dollars)

		December 31, 2024		December 31, 2023				December 31, 2024		December 31, 2023	
		Amount	%	Amount	%			Amount	%	Amount	%
Assets						Liabilities and Equity					
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 97,799	3	127,251	5	2181	Notes and accounts payable	\$ 26,467	1	41,702	2
1110	Current financial assets at fair value through profit or loss (note 6(b))	191,866	7	181,701	7	2280	Current lease liabilities (note 6(j))	1,541	-	1,504	-
1140	Current contract assets (notes 6(p))	7,034	-	13,901	1	2399	Other current liabilities	<u>48,225</u>	<u>2</u>	<u>59,493</u>	<u>2</u>
1170	Notes and accounts receivable, net (notes 6(d) and 7)	64,596	2	61,332	3			<u>76,233</u>	<u>3</u>	<u>102,699</u>	<u>4</u>
130X	Inventories (note 6(e))	10,621	-	20,102	1		Non-Current liabilities:				
1476	Other financial assets (note 7)	15,069	1	10,628	-	2570	Deferred income tax liabilities (note 6(m))	77,030	3	77,030	3
1479	Other current assets	<u>5,497</u>	<u>-</u>	<u>6,198</u>	<u>-</u>	2580	Non-current lease liabilities (note 6(j))	1,446	-	2,987	-
		<u>392,482</u>	<u>13</u>	<u>421,113</u>	<u>17</u>	2600	Other non-current liabilities	<u>17,687</u>	<u>-</u>	<u>25,334</u>	<u>2</u>
Non-current assets:								<u>96,163</u>	<u>3</u>	<u>105,351</u>	<u>5</u>
1517	Non-current financial assets at fair value through other comprehensive income (note 6(c))	496	-	1,756	-		Total liabilities	<u>172,396</u>	<u>6</u>	<u>208,050</u>	<u>9</u>
1550	Investments accounted for using equity method (note 6(f))	1,918,360	66	1,432,716	58		Equity (notes 6(c), (f), and (n)):				
1600	Property, plant and equipment (notes 6(g) and 8)	446,346	16	463,566	19	3110	Ordinary shares	<u>1,732,684</u>	<u>59</u>	<u>1,732,684</u>	<u>70</u>
1755	Right-of-use assets (note 6(h))	2,948	-	4,486	-	3200	Capital surplus	<u>281,912</u>	<u>10</u>	<u>277,476</u>	<u>11</u>
1760	Investment property (notes 6(i) and 8)	123,908	4	124,890	5		Retained earnings:				
1995	Other non-current assets (notes 6(l) and (m))	<u>36,722</u>	<u>1</u>	<u>32,788</u>	<u>1</u>	3310	Legal reserve	210,743	7	199,926	8
		<u>2,528,780</u>	<u>87</u>	<u>2,060,202</u>	<u>83</u>	3320	Special reserve	56,835	2	56,835	2
						3350	Unappropriated retained earnings	<u>524,894</u>	<u>18</u>	<u>109,228</u>	<u>4</u>
								<u>792,472</u>	<u>27</u>	<u>365,989</u>	<u>14</u>
							Other equity:				
						3411	Exchange differences on translation of foreign financial statements	(8,562)	-	(28,950)	(1)
						3420	Unrealized gains or losses from financial assets at fair value through other comprehensive income	59,151	2	34,857	1
						3500	Treasury shares	<u>(108,791)</u>	<u>(4)</u>	<u>(108,791)</u>	<u>(4)</u>
								<u>(58,202)</u>	<u>(2)</u>	<u>(102,884)</u>	<u>(4)</u>
							Total equity	<u>2,748,866</u>	<u>94</u>	<u>2,273,265</u>	<u>91</u>
Total assets		<u><u>\$ 2,921,262</u></u>	<u><u>100</u></u>	<u><u>2,481,315</u></u>	<u><u>100</u></u>		Total liabilities and equity	<u><u>\$ 2,921,262</u></u>	<u><u>100</u></u>	<u><u>2,481,315</u></u>	<u><u>100</u></u>

(English Translation of Financial Statements Originally Issued in Chinese)
CHYANG SHENG TEXING CO., LTD.

(formerly known as CHYANG SHENG DYEING & FINISHING CO., LTD.)

Statements of Comprehensive Income

For the years ended December 31, 2024 and 2023

(Expressed in thousands of New Taiwan Dollars , except for earnings per share)

		2024		2023	
		Amount	%	Amount	%
	Operating revenues (notes 6(p) and 7)	\$ 279,632	100	343,518	100
5000	Operating costs (notes 6(e), (g), (l) and 12)	<u>286,435</u>	<u>102</u>	<u>329,242</u>	<u>96</u>
	Gross profit from operations	<u>(6,803)</u>	<u>(2)</u>	<u>14,276</u>	<u>4</u>
	Operating expenses (notes 6(d), (g), (l), (q) and 12):				
6100	Selling expenses	8,225	3	10,408	3
6200	Administrative expenses	53,744	19	41,454	12
6300	Research and development expenses	9,419	4	9,083	3
6450	Impairment loss (reversal of impairment loss)	<u>6</u>	<u>-</u>	<u>(800)</u>	<u>-</u>
		<u>71,394</u>	<u>26</u>	<u>60,145</u>	<u>18</u>
	Net operating loss	<u>(78,197)</u>	<u>(28)</u>	<u>(45,869)</u>	<u>(14)</u>
	Non-operating income and expenses:				
7100	Interest income (note 6(r))	1,406	-	1,578	-
7010	Other income (notes 6(k), (r) and 7)	51,800	19	55,551	16
7020	Other gains and losses (note 6(s))	(9,101)	(3)	7,339	2
7375	Share of profit of subsidiaries and associates accounted for using equity method (note 6(f))	573,521	205	91,687	27
7510	Interest expense (note 6(j))	<u>(94)</u>	<u>-</u>	<u>(10)</u>	<u>-</u>
		<u>617,532</u>	<u>221</u>	<u>156,145</u>	<u>45</u>
	Profit before income tax	539,335	193	110,276	31
7951	Less: income tax expenses (note 6(m))	<u>196</u>	<u>-</u>	<u>2,997</u>	<u>1</u>
	Profit	<u>539,139</u>	<u>193</u>	<u>107,279</u>	<u>30</u>
8300	Other comprehensive income:				
8310	Items that may not be reclassified subsequently to profit or loss:				
8311	Gains on remeasurements of defined benefit plans (note 6(l))	4,032	1	891	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(1,260)	-	16,084	5
8330	Share of other comprehensive income of subsidiaries, associates, and joint venture accounted for using equity method	(4,500)	(2)	-	-
8349	Less: income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Items that may not be reclassified subsequently to profit or loss	<u>(1,728)</u>	<u>(1)</u>	<u>16,975</u>	<u>5</u>
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation	<u>20,388</u>	<u>7</u>	<u>(6,198)</u>	<u>(2)</u>
	Items that may be reclassified subsequently to profit or loss	<u>20,388</u>	<u>7</u>	<u>(6,198)</u>	<u>(2)</u>
8300	Other comprehensive income (after tax)	<u>18,660</u>	<u>6</u>	<u>10,777</u>	<u>3</u>
	Comprehensive income	<u>\$ 557,799</u>	<u>199</u>	<u>118,056</u>	<u>33</u>
	Basic earnings per share (NT dollars) (note 6(o))	<u>\$ 3.28</u>		<u>0.65</u>	
	Diluted earnings per share (NT dollars) (note 6(o))	<u>\$ 3.27</u>		<u>0.65</u>	

See accompanying notes to financial statements.

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

CHYANG SHENG TEXING CO., LTD.**(formerly known as CHYANG SHENG DYEING & FINISHING CO., LTD.)****Statements of Changes in Equity****For the years ended December 31, 2024 and 2023****(Expressed in thousands of New Taiwan Dollars)**

	Retained earnings					Other equity			
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gain (losses) from financial assets measured at fair value through other comprehensive income	Treasury shares	Total equity
Balance at January 1, 2023	\$ 1,732,684	273,926	192,540	56,835	77,751	(22,752)	18,773	(108,791)	2,220,966
Profit for the year ended December 31, 2023	-	-	-	-	107,279	-	-	-	107,279
Other comprehensive income for the year ended December 31, 2023	-	-	-	-	891	(6,198)	16,084	-	10,777
Comprehensive income for the year ended December 31, 2023	-	-	-	-	108,170	(6,198)	16,084	-	118,056
Appropriation and distribution of retained earnings:									
Legal reserve	-	-	7,386	-	(7,386)	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(69,307)	-	-	-	(69,307)
Non-proportional investment in investee's increase in capital	-	3,550	-	-	-	-	-	-	3,550
Balance on December 31, 2023	1,732,684	277,476	199,926	56,835	109,228	(28,950)	34,857	(108,791)	2,273,265
Profit for the year ended December 31, 2024	-	-	-	-	539,139	-	-	-	539,139
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	4,032	20,388	(5,760)	-	18,660
Comprehensive income for the year ended December 31, 2024	-	-	-	-	543,171	20,388	(5,760)	-	557,799
Appropriation and distribution of retained earnings:									
Legal reserve	-	-	10,817	-	(10,817)	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(86,634)	-	-	-	(86,634)
Non-proportional investment in investee's increase in capital	-	4,436	-	-	-	-	-	-	4,436
Changes in ownership interests in subsidiaries	-	-	-	-	(27,106)	-	27,106	-	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(2,948)	-	2,948	-	-
Balance on December 31, 2024	\$ 1,732,684	281,912	210,743	56,835	524,894	(8,562)	59,151	(108,791)	2,748,866

See accompanying notes to financial statements.

(English Translation of Financial Statements Originally Issued in Chinese)
CHYANG SHENG TEXING CO., LTD.
(formerly known as CHYANG SHENG DYEING & FINISHING CO., LTD.)

Statements of Cash Flows

For the years ended December 31, 2024 and 2023

(Expressed in thousands of New Taiwan Dollars)

	<u>2024</u>	<u>2023</u>
Cash flows from (used in) operating activities:		
Profit before tax	\$ 539,335	110,276
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	45,470	43,891
Expected credit loss (gain)	6	(800)
Interest expense	94	10
Interest income	(1,406)	(1,578)
Dividend income	(6,682)	(2,869)
Share of profit of subsidiaries and associates for using equity method	(573,521)	(91,687)
Loss on disposal of property, plan and equipment	4,783	1,028
Gain (loss) of financial assets at fair value through profit or loss	17,573	(1,071)
Gain from disposal investments	(13,152)	(20,228)
Impairment loss	-	12,915
Loss on inventory valuation and obsolescence	4,041	-
Total adjustments to reconcile profit (loss)	<u>(522,794)</u>	<u>(60,389)</u>
Changes in operating assets and liabilities:		
Financial assets at fair value through profit or loss	(12,219)	(57,101)
Contract assets	6,867	(2,630)
Notes and accounts receivable	(3,270)	20,663
Inventories	5,440	1,236
Other financial assets and current assets	(4,153)	(5,770)
Defined benefit assets	(1,640)	(1,597)
Notes and accounts payable	(15,235)	1,061
Other financial liabilities and current liabilities	(11,268)	(8,871)
Other non-current liabilities	(7,647)	-
Total changes in operating assets and liabilities	<u>(43,125)</u>	<u>(53,009)</u>
Total adjustments	<u>(565,919)</u>	<u>(113,398)</u>
Cash outflow generated from operations	(26,584)	(3,122)
Interest received	1,406	1,578
Dividends received	6,682	2,869
Interest paid	(94)	(10)
Income taxes paid	(904)	(10,181)
Net cash flows used in operating activities	<u>(19,494)</u>	<u>(8,866)</u>
Cash flows from (used in) investing activities:		
Acquisition of investments accounted for using equity method	(5,200)	(4,800)
Dividends received from investments accounted for using equity method	107,434	32,527
Acquisition of property, plant and equipment	(30,902)	(25,940)
Proceeds from disposal of property, plant and equipment	5,505	399
Refundable deposits and other assets	1,343	2,042
Net cash flows from investing activities	<u>78,180</u>	<u>4,228</u>
Cash flows from (used in) financing activities:		
Increase in guarantee deposits received	-	749
Payment of lease liabilities	(1,504)	(297)
Cash dividends paid	(86,634)	(69,307)
Net cash flows used in financing activities	<u>(88,138)</u>	<u>(68,855)</u>
Net decrease in cash and cash equivalents	<u>(29,452)</u>	<u>(73,493)</u>
Cash and cash equivalents at beginning of period	<u>127,251</u>	<u>200,744</u>
Cash and cash equivalents at end of period	<u><u>\$ 97,799</u></u>	<u><u>127,251</u></u>

See accompanying notes to financial statements.

Representation Letter

The entities that are required to be included in the combined financial statements of CHYANG SHENG TEXING CO., LTD. as of and for the year ended December 31, 2024 under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with International Financial Reporting Standards No. 10, "Consolidated Financial Statements." endorsed by the Financial Supervisory Commission of the Republic of China. In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, CHYANG SHENG TEXING CO., LTD. and Subsidiaries do not prepare a separate set of combined financial statements.

Company name: CHYANG SHENG TEXING CO., LTD.

Chairman: REN FA CHEN

Date: March 12, 2025



安侯建業聯合會計師事務所
KPMG

台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)

電話 Tel + 886 2 8101 6666
傳真 Fax + 886 2 8101 6667
網址 Web kpmg.com/tw

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Independent Auditors' Report

To the Board of Directors of Chyang Sheng Texing Co., Ltd.:

Opinion

We have audited the consolidated financial statements of Chyang Sheng Texing Co., Ltd. and its subsidiaries (“the Group”), which comprise the consolidated balance sheet as of December 31, 2024 and 2023, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2024 and 2023, and its consolidated financial performance and its consolidated financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of 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 of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

1. Revenue recognition

Refer to Note 4(n) “Revenue recognition” to the consolidated financial statements, note 5 “Significant accounting assumptions and judgments, and major sources of estimation uncertainty”.

Description of the key audit matter:

The Group engaged in the dyeing and finishing processing and real estate sales business, the transaction model of such businesses is that the customers provide the raw fabric, and the Group performs the dyeing and finishing processing of the raw fabric. After analyzing the transaction terms of this business, it is to satisfy the performance obligation and transfer the control of labor to the customer over time. The Group calculates the completion ratio and recognizes the sales revenue based on the progress of the manufacturing work orders. Additionally, the real estate sales business has completed handovers and recognized revenue this year. This transaction has a significant impact on the operating results of the Group. Therefore, the accountant has listed revenue recognition as a key audit matter. therefore, the accountant recorded it as the key audit matter.

Our principal audit procedures included: understanding of revenue recognition policies adopted by the Group, and comparing them with sales terms to assess the appropriateness of those policies; observing the design of the internal control system of sales revenue on site, and testing the effectiveness of its implementation on a sample basis; sample testing individual revenue transactions, verifying them to customer orders, proof of shipment, etc.; selecting samples of sales transactions for the period before and after the end of the year, reviewing the customer orders, sales terms, inventory completion and shipment records and other related information of these transactions. In addition, the reasonableness of the calculation of the percentage of completion is verified on a sample basis by obtaining the work-in-progress list at the end of the period.

Regarding the recognition of revenue from real estate development business upon handover, our principal audit procedures included: understanding the handover process and obtaining the handover checklist; verifying the transaction parties and prices against the sales contract, and sampling the payment proofs; reviewing the transfer of ownership certificates or handover certificates.

Other Matter

Chyang Sheng Texing Co., Ltd. has prepared its parent-company-only financial statements as of and for the years ended December 31, 2024 and 2023, 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 Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditor's 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 Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Yu, Chi-Lung and Yu, Sheng-Ho.

KPMG

Taipei, Taiwan (Republic of China)
March 12, 2025

Notes to Readers

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

The independent auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHYANG SHENG TEXING CO., LTD. AND SUBSIDIARIES
(formerly known as CHYANG SHENG DYEING & FINISHING CO., LTD.)

Consolidated Balance Sheets
December 31, 2024 and 2023
(Expressed in thousands of New Taiwan Dollars)

		December 31, 2024		December 31, 2023				December 31, 2024		December 31, 2023	
		Amount	%	Amount	%			Amount	%	Amount	%
Assets						Liabilities and Equity					
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(a))	\$ 799,485	23	223,705	8	2130	Current contract liabilities (notes 6(e) and (q))	\$ 363,686	10	293,534	10
1110	Current financial assets at fair value through profit or loss (note 6(b))	655,357	18	501,091	17	2171	Notes and accounts payable	116,223	3	56,773	2
1140	Current contract assets (note 6(q))	7,034	-	13,901	-	2280	Current lease liabilities (note 6(k))	1,541	-	1,545	-
1170	Notes and accounts receivable, net (including related parties) (notes 6(d), (q) and 7)	140,118	4	62,444	2	2305	Other financial liabilities	84,994	2	61,465	2
130X	Inventories (note 6(e))	616,071	17	571,496	19	2399	Other current liabilities	<u>28,693</u>	<u>1</u>	<u>13,121</u>	<u>-</u>
1476	Other financial assets (notes 7 and 8)	73,255	2	133,490	5			<u>595,137</u>	<u>16</u>	<u>426,438</u>	<u>14</u>
1479	Other current assets	<u>10,927</u>	<u>-</u>	<u>18,848</u>	<u>1</u>		Non-Current liabilities:				
		<u>2,302,247</u>	<u>64</u>	<u>1,524,975</u>	<u>52</u>	2570	Deferred income tax liabilities (note 6(n))	99,219	3	105,630	4
						2580	Non-current lease liabilities (note 6(k))	1,446	-	2,987	-
						2670	Other non-current liabilities	<u>17,688</u>	<u>-</u>	<u>26,594</u>	<u>1</u>
								<u>118,353</u>	<u>3</u>	<u>135,211</u>	<u>5</u>
								<u>713,490</u>	<u>19</u>	<u>561,649</u>	<u>19</u>
Non-current assets:							Total liabilities				
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	7,583	-	8,634	-		Equity attributable to owners of parent (note 6(o)):				
1517	Non-current financial assets at fair value through other comprehensive income (note 6(c))	176,410	5	162,078	6	3110	Ordinary shares	<u>1,732,684</u>	<u>48</u>	<u>1,732,684</u>	<u>59</u>
1551	Investments accounted for using equity method (note 6(f))	450,458	13	456,182	16	3200	Capital surplus	<u>281,912</u>	<u>8</u>	<u>277,476</u>	<u>9</u>
1600	Property, plant and equipment (notes 6(h) and 8)	446,346	13	463,566	16		Retained earnings:				
1755	Right-of-use assets (note 6(i))	2,948	-	4,526	-	3310	Legal reserve	210,743	6	199,926	7
1760	Investment property, net (notes 6(j) and 8)	123,908	3	253,777	9	3320	Special reserve	56,835	2	56,835	2
1840	Deferred income tax assets (note 6(n))	2,174	-	4,987	-	3350	Unappropriated retained earnings	<u>524,894</u>	<u>15</u>	<u>109,228</u>	<u>4</u>
1995	Other non-current assets (notes 6(m), 8 and 9)	<u>65,830</u>	<u>2</u>	<u>61,132</u>	<u>1</u>			<u>792,472</u>	<u>23</u>	<u>365,989</u>	<u>13</u>
		<u>1,275,657</u>	<u>36</u>	<u>1,414,882</u>	<u>48</u>		Other equity:				
						3411	Exchange differences on translation of foreign financial statements	(8,562)	-	(28,950)	(1)
						3420	Unrealized gains or losses from financial assets at fair value through other comprehensive income	<u>59,151</u>	<u>2</u>	<u>34,857</u>	<u>1</u>
								<u>50,589</u>	<u>2</u>	<u>5,907</u>	<u>-</u>
						3500	Treasury shares	<u>(108,791)</u>	<u>(3)</u>	<u>(108,791)</u>	<u>(4)</u>
								<u>2,748,866</u>	<u>78</u>	<u>2,273,265</u>	<u>77</u>
						36XX	Non-controlling interests (note 6(g))	<u>115,548</u>	<u>3</u>	<u>104,943</u>	<u>4</u>
							Total equity	<u>2,864,414</u>	<u>81</u>	<u>2,378,208</u>	<u>81</u>
Total assets		\$ <u>3,577,904</u>	<u>100</u>	<u>2,939,857</u>	<u>100</u>		Total liabilities and equity	\$ <u>3,577,904</u>	<u>100</u>	<u>2,939,857</u>	<u>100</u>

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHYANG SHENG TEXING CO., LTD. AND SUBSIDIARIES
(formerly known as CHYANG SHENG DYEING & FINISHING CO., LTD.)
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2024 and 2023
(Expressed in thousands of New Taiwan Dollars , except for earnings per share)

		2024		2023	
		Amount	%	Amount	%
4000	Net operating revenues (notes 6(q) and 7)	\$ 643,160	100	347,508	100
5000	Operating costs (notes 6(e), (m) and 12)	<u>532,337</u>	<u>83</u>	<u>331,750</u>	<u>95</u>
	Gross profit from operations	<u>110,823</u>	<u>17</u>	<u>15,758</u>	<u>5</u>
	Operating expenses (notes 6(d), (k), (m), (r) and 12):				
6100	Selling expenses	9,571	1	10,408	3
6200	Administrative expenses	77,773	12	51,993	15
6300	Research and development expenses	9,420	2	9,083	3
6450	Impairment loss (reversal of impairment loss)	<u>6</u>	<u>-</u>	<u>(800)</u>	<u>-</u>
		<u>96,770</u>	<u>15</u>	<u>70,684</u>	<u>21</u>
	Net operating income (loss)	<u>14,053</u>	<u>2</u>	<u>(54,926)</u>	<u>(16)</u>
	Non-operating income and expenses:				
7010	Other income (notes 6(l), (s) and 7)	84,379	13	80,375	23
7020	Other gains and losses (note 6(t))	417,297	65	58,092	17
7060	Share of profit of associates accounted for using equity method (note 6(f))	64,365	10	39,831	11
7100	Interest income (note 6(s))	4,476	1	2,857	1
7510	Interest expense (note 6(k))	<u>(7,597)</u>	<u>(1)</u>	<u>(5,348)</u>	<u>(2)</u>
		<u>562,920</u>	<u>88</u>	<u>175,807</u>	<u>50</u>
7900	Profit before income tax	576,973	90	120,881	34
7950	Less: income tax expenses (note 6(n))	<u>22,114</u>	<u>4</u>	<u>13,579</u>	<u>4</u>
	Profit	<u>554,859</u>	<u>86</u>	<u>107,302</u>	<u>30</u>
8300	Other comprehensive income (loss):				
8310	Items that may not be reclassified subsequently to profit or loss:				
8311	Gains on remeasurements of defined benefit plans (note 6(m))	4,032	1	891	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	<u>(5,760)</u>	<u>(1)</u>	<u>20,401</u>	<u>6</u>
	Items that may not be reclassified subsequently to profit or loss	<u>(1,728)</u>	<u>-</u>	<u>21,292</u>	<u>6</u>
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation	<u>20,388</u>	<u>3</u>	<u>(6,198)</u>	<u>(2)</u>
8300	Other comprehensive income (after tax)	<u>18,660</u>	<u>3</u>	<u>15,094</u>	<u>4</u>
	Comprehensive income	<u>\$ 573,519</u>	<u>89</u>	<u>122,396</u>	<u>34</u>
	Profit attributable to:				
	Owners of parent	\$ 539,139	84	107,279	30
	Non-controlling interests	<u>15,720</u>	<u>2</u>	<u>23</u>	<u>-</u>
		<u>\$ 554,859</u>	<u>86</u>	<u>107,302</u>	<u>30</u>
	Comprehensive income (loss) attributable to:				
	Owners of parent	\$ 557,799	87	118,056	33
	Non-controlling interests	<u>15,720</u>	<u>2</u>	<u>4,340</u>	<u>1</u>
		<u>\$ 573,519</u>	<u>89</u>	<u>122,396</u>	<u>34</u>
	Basic earnings per share (NT dollars) (note 6(p))	<u>\$ 3.28</u>		<u>0.65</u>	
	Diluted earnings per share (NT dollars) (note 6(p))	<u>\$ 3.27</u>		<u>0.65</u>	

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHYANG SHENG TEXING CO., LTD. AND SUBSIDIARIES
 (formerly known as CHYANG SHENG DYEING & FINISHING CO., LTD.)

Consolidated Statements of Changes in Equity

For the years ended December 31, 2024 and 2023

(Expressed in thousands of New Taiwan Dollars)

	Equity attributable to owners of parent										
	Retained earnings					Other equity		Treasury shares	Total equity attributable to owners of parent	Non-controlling interests	Total equity
						Exchange differences on translation of foreign financial statements	Unrealized gain (losses) from financial assets measured at fair value through other comprehensive income				
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings						
Balance at January 1, 2023	\$ 1,732,684	273,926	192,540	56,835	77,751	(22,752)	18,773	(108,791)	2,220,966	100,603	2,321,569
Profit for the year ended December 31, 2023	-	-	-	-	107,279	-	-	-	107,279	23	107,302
Other comprehensive income for the year ended December 31, 2023	-	-	-	-	891	(6,198)	16,084	-	10,777	4,317	15,094
Comprehensive income for the year ended December 31, 2023	-	-	-	-	108,170	(6,198)	16,084	-	118,056	4,340	122,396
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	7,386	-	(7,386)	-	-	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(69,307)	-	-	-	(69,307)	-	(69,307)
Non-proportional investment in investee's increase in capital	-	3,550	-	-	-	-	-	-	3,550	-	3,550
Balance at December 31, 2023	1,732,684	277,476	199,926	56,835	109,228	(28,950)	34,857	(108,791)	2,273,265	104,943	2,378,208
Profit for the year ended December 31, 2024	-	-	-	-	539,139	-	-	-	539,139	15,720	554,859
Other comprehensive income for the year ended December 31, 2024	-	-	-	-	4,032	20,388	(5,760)	-	18,660	-	18,660
Comprehensive income for the year ended December 31, 2024	-	-	-	-	543,171	20,388	(5,760)	-	557,799	15,720	573,519
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	10,817	-	(10,817)	-	-	-	-	-	-
Cash dividends on ordinary shares	-	-	-	-	(86,634)	-	-	-	(86,634)	-	(86,634)
Subsidiary distributes dividends to non-controlling interests	-	-	-	-	-	-	-	-	-	(5,115)	(5,115)
Non-proportional investment in investee's increase in capital	-	4,436	-	-	-	-	-	-	4,436	-	4,436
Changes in ownership interests in subsidiaries	-	-	-	-	(27,106)	-	27,106	-	-	-	-
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(2,948)	-	2,948	-	-	-	-
Balance at December 31, 2024	\$ 1,732,684	281,912	210,743	56,835	524,894	(8,562)	59,151	(108,791)	2,748,866	115,548	2,864,414

See accompanying notes to financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
CHYANG SHENG TEXING CO., LTD. AND SUBSIDIARIES
(formerly known as CHYANG SHENG DYEING & FINISHING CO., LTD.)

Consolidated Statements of Cash Flows
For the years ended December 31, 2024 and 2023
(Expressed in thousands of New Taiwan Dollars)

	2024	2023
Cash flows from operating activities:		
Profit before tax	\$ 576,973	120,881
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	45,510	44,133
Expected credit loss (gain)	6	(800)
Interest expense	7,597	5,348
Interest revenue	(4,476)	(2,857)
Dividend income	(32,319)	(17,810)
Share of profit of investments accounted for using equity method	(64,365)	(39,831)
(Gain) loss on disposal of investment properties, etc	(449,276)	1,028
Gain on disposal investment	(48,560)	(33,050)
Impairment loss (gain) on financial assets	82,046	(39,608)
Impairment loss	-	12,915
Loss on inventory valuation and obsolescence	4,041	-
Total adjustments to reconcile profit (loss)	(459,796)	(70,532)
Changes in operating assets and liabilities:		
Financial assets at fair value through profit or loss, mandatorily measured at fair value	(182,358)	83,285
Contract assets	6,867	(2,630)
Notes and accounts receivable (including related parties)	(77,680)	22,956
Inventories	(48,616)	(140,440)
Other financial assets and current assets	69,499	2,420
Defined benefit assets	(1,640)	(1,597)
Total changes in operating assets	(233,928)	(36,006)
Contract liabilities	62,661	41,981
Notes and accounts payable	59,450	559
Other financial liabilities and current liabilities	25,521	(7,567)
Other non-current liabilities	(7,647)	-
Total changes in operating assets and liabilities	(93,943)	(1,033)
Total adjustments	(553,739)	(71,565)
Cash inflow generated from operations	23,234	49,316
Interest received	4,476	2,857
Dividends received	32,319	17,810
Interest paid	(106)	(21)
Income taxes paid	(14,991)	(14,671)
Net cash flows from operating activities	44,932	55,291
Cash flows from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(20,092)	-
Dividends received from investments accounted for using equity method	87,734	10,629
Acquisition of investments accounted for using equity method	(5,200)	(4,800)
Acquisition of property, plant and equipment	(30,902)	(25,940)
Proceeds from disposal of property, plant and equipment	5,505	399
Acquisition of investment properties	(654)	-
Proceeds from disposal of investment properties	583,600	-
Decrease in refundable deposits	-	(80)
Decrease in other non-current assets	974	1,782
Net cash flows from (used in) investing activities	620,965	(18,010)
Cash flows from financing activities:		
Repayments of long-term debt	-	(2,000)
(Increase) decrease in guarantee deposits received	(1,259)	749
Dividends paid from subsidiary to non-controlling shares	(5,115)	-
Payment of lease liabilities	(1,545)	(541)
Cash dividends paid	(82,198)	(65,757)
Net cash flows used in financing activities	(90,117)	(67,549)
Net increase (decrease) in cash and cash equivalents	575,780	(30,268)
Cash and cash equivalents at beginning of period	223,705	253,973
Cash and cash equivalents at end of period	\$ 799,485	223,705

See accompanying notes to financial statements.

Chyang Sheng Texing Co., Ltd
Comparison of the Articles of Incorporation Before and After Amendment

Articles	Before amendment	After amendment	Description
Article 12	<p>The Company shall have nine to <u>twelve</u> directors serving terms of 3 years; qualified individuals shall be elected, and may be re-elected for additional terms, by the shareholders' meeting.</p> <p>The minimum number of independent directors in the preceding paragraph may be no less than two, and cannot be less than one-fifth of the total number of directors.</p> <p>Elections for directors has adopted a candidate nomination system. Shareholders shall appoint a director from the list of candidates; the handling method, announcement, and other affairs related to candidate nominations shall be conducted in accordance with the Company Act, Securities Exchange Act, and any relevant laws and regulations.</p> <p>Elections of directors and independent directors shall be held simultaneously with the number of elected directors calculated separately.</p> <p>The Board of Directors may establish various functional committees depending on the requirements of business operations.</p> <p>The Company shall purchase liability insurance for Directors during their terms in accordance with laws for the purpose of liable compensation for the execution of the Company's business scope.</p>	<p>The Company shall have nine to <u>eleven</u> directors serving terms of 3 years; qualified individuals shall be elected, and may be re-elected for additional terms, by the shareholders' meeting.</p> <p>The minimum number of independent directors in the preceding paragraph may be no less than two, and cannot be less than one-fifth of the total number of directors.</p> <p>Elections for directors has adopted a candidate nomination system. Shareholders shall appoint a director from the list of candidates; the handling method, announcement, and other affairs related to candidate nominations shall be conducted in accordance with the Company Act, Securities Exchange Act, and any relevant laws and regulations.</p> <p>Elections of directors and independent directors shall be held simultaneously with the number of elected directors calculated separately.</p> <p>The Board of Directors may establish various functional committees depending on the requirements of business operations.</p> <p>The Company shall purchase liability insurance for Directors during their terms in accordance with laws for the purpose of liable compensation for the execution of the Company's business scope.</p>	<p>The number of directors' seats was adjusted due to practical needs.</p>
Article 18	If the Company is profitable in the current year, no less than	If the Company is profitable in the current year, no less than	Amended in

Articles	Before amendment	After amendment	Description
	<p>1% of net profits before tax shall be allocated as employee remuneration. The Board of Directors shall determine whether this shall be distributed in shares or cash to employees of the Company who are eligible based on certain conditions; also, no more than 3% of net profits before tax shall be allocated as director remuneration, which shall be distributed in cash. The allocation of employees' and Directors' remuneration shall be reported to the shareholders' meeting.</p> <p>If the Company has suffered losses in previous years, profits in the current year must be allocated to make up for previous losses before the remainder is allocated according to the proportions in the preceding paragraph for employee and director remuneration.</p> <p>If, at the end of the year, there is a surplus in the Company's final account, an amount should first be withdrawn for taxes and make up for previous losses; 10% shall then be allocated as statutory surplus reserve except in cases where the statutory surplus reserve has achieved the total paid-in capital. If required by law or regulations set forth by the competent authority, the special surplus reserve shall be withdrawn or reversed; if a surplus and accumulated undistributed surplus remain, the Board of Directors shall prepare a surplus distribution plan and submit it to the shareholders' meeting for resolution.</p> <p>If the Company has yet to establish an Audit Committee, the supervisor's remuneration shall be set according to</p>	<p>1% of net profits before tax shall be allocated as employee bonuses. <u>Of the amount of employee bonuses, no less than 20% shall be distributed to entry-level employees.</u> The Board of Directors shall determine whether the bonuses are distributed in shares or cash to employees, including employees of subsidiaries who meet certain conditions. also, no more than 3% of net profits before tax shall be allocated as director remuneration, which shall be distributed in cash. The allocation of employees' and Directors' remuneration shall be reported to the shareholders' meeting.</p> <p>If the Company has suffered losses in previous years, profits in the current year must be allocated to make up for previous losses before the remainder is allocated according to the proportions in the preceding paragraph for employee and director remuneration.</p> <p>If, at the end of the year, there is a surplus in the Company's final account, an amount should first be withdrawn for taxes and make up for previous losses; 10% shall then be allocated as statutory surplus reserve except in cases where the statutory surplus reserve has achieved the total paid-in capital. If required by law or regulations set forth by the competent authority, the special surplus reserve shall be withdrawn or reversed; if a surplus and accumulated undistributed surplus remain, the Board of Directors shall prepare a surplus distribution plan and submit it to the shareholders' meeting for resolution.</p>	<p>accordance with Article 14, Paragraph 6 of the Securities and Exchange Act.</p>

Articles	Before amendment	After amendment	Description
	proportions set forth in Paragraph 1.		
Article 21	<p>The Articles of Incorporation was established on October 4, 1983.</p> <p>(omitted)</p> <p>Twenty-seventh revision on June 25, 2024</p>	<p>The Articles of Incorporation was established on October 4, 1983.</p> <p>(omitted)</p> <p>Twenty-seventh revision on June 25, 2024</p> <p>Twenty-eighth revision on May 27, 2025</p>	<p>Added the date and revision number.</p>

Chyang Sheng Texing Co., Ltd

Comparison of the Procedures for Endorsements and Guarantees Before and After Amendment

Articles	Before amendment	After amendment	Description
Article 4	<p>Total amount of endorsements/guarantees</p> <p>The total amount of endorsements and guarantees provided by the Company is limited to <u>50%</u> of the Company's net worth according to the most recent financial statements. The amount of endorsement and guarantee provided to a single company shall not exceed 20% of the Company's net worth according to the most recent financial statements. However, if the Company holds 75% or more of a company's shares, the amount of endorsement and guarantee shall still be limited to <u>50%</u> of the Company's net worth according to the most recent financial statements.</p> <p>The total amount of endorsements and guarantees provided by the Company and its subsidiaries is limited to <u>50%</u> of the Company's net worth according to the most recent financial statements. The amount of endorsement and guarantee provided to a single company shall not exceed <u>50%</u> of the Company's net worth according to the most recent financial statements. However, when the Company and its subsidiaries allows the total amount of endorsements and guarantees to exceed 50% of the Company's net worth, the necessity and rationality shall be explained at the shareholders' meeting.</p>	<p>Total amount of endorsements/guarantees</p> <p>The total amount of endorsements and guarantees provided by the Company is limited to <u>100%</u> of the Company's net worth according to the most recent financial statements. The amount of endorsement and guarantee provided to a single company shall not exceed 20% of the Company's net worth according to the most recent financial statements. However, if the Company holds 75% or more of a company's shares, the amount of endorsement and guarantee shall still be limited to <u>100%</u> of the Company's net worth according to the most recent financial statements.</p> <p>The total amount of endorsements and guarantees provided by the Company and its subsidiaries is limited to <u>100%</u> of the Company's net worth according to the most recent financial statements. The amount of endorsement and guarantee provided to a single company shall not exceed <u>100%</u> of the Company's net worth according to the most recent financial statements.</p>	<p>The proposal to raise the limit on endorsements and guarantees provided to a single subsidiary was made to meet the needs of future construction projects of the Company's subsidiary Progiat Construction & Development Corporation.</p>
Article 13	These Procedures were established on September 15, 1990	These Procedures were established on September 15, 1990	Added the date and

Articles	Before amendment	After amendment	Description
	(omitted) Eighth revision on June 27, 2022.	(omitted) Eighth revision on June 27, 2022. <u>Ninth revision on May 27, 2025.</u>	revision number.

Chyang Sheng Texting Co., Ltd
Information on Director and Independent Director Candidates

(1)Board Nominations

Type of Candidate	Name	Representative of Institution	Number of shares held	Education	Experience	Current position
Director	Chen Jen-Fa		6,612,543 shares	Department of Law, National Chengchi University	1. Chairman, Chyang Sheng Texting Co., Ltd. 2. Chairman, Progiat Construction & Development Corporation	1. Chairman, Chyang Sheng Texting Co., Ltd. 2. Chairman, Progiat Construction & Development Corporation
Director	Lin Ho-Tsung		2,913,990 shares	Department of Industrial Management and Enterprise Information, Aletheia University	1. Chairman, Ever-Bright Technology Co. Ltd. 2. Director, Progiat Construction & Development Corporation	1. Chairman, Ever-Bright Technology Co. Ltd.
Director	Phoebes Inc.	Cheng Ming-Yueh	420,000 shares	Department of Fashion Design, Shih Chien University	Editor-in-chief, Phoebes Inc.	Editor-in-chief, Phoebes Inc.
Director	Shinkong Asset Management Co., Ltd	Wu Hsin-En	413,236 shares	Master's in Material Science, California State University, Los Angeles	1. Chairman, Shinkong Textile Co., Ltd. 2. Chairman, Shinkong Asset Management Co., Ltd.	1. Chairman, Shinkong Textile Co., Ltd. 2. Chairman, Shinkong Asset Management Co., Ltd.
Director	Shinkong Asset Management Co., Ltd	Chang Jui-Nan	413,236 shares	Master's in Business Administration, Lake Superior State University, Michigan	President, Shinkong Textile Co., Ltd.	President, Shinkong Textile Co., Ltd.
Director	Chen Chia-Ling		1,474,709 shares	Master's in International Business Management, University of Bristol	Independent Director and Trustee of CSOP ETF	Independent Director and Trustee of CSOP ETF
Director	FU JIN INVESTMENT CO., LTD	Chen Yu-Chin	487,000 shares	Department of Business Administration, Aletheia University	1. Chairman, Chyang Sheng Vietnam Co., Ltd. 2. Chairman, Fusso Machinery Corporation	1. Chairman, Chyang Sheng Vietnam Co., Ltd. 2. Chairman, Fusso Machinery Corporation
Director	Lin Ho-Hsiung		2,461,023 shares	Graduated from commercial vocational senior high school	Director, Progiat Construction & Development Corporation	Director, Progiat Construction & Development Corporation
Independent Director	Wang Chien-Min		0 shares	Bachelor, Department of Financial and Economic Law, Chung Yuan Christian University	1. Managing Partner, W.S.C. Attorneys At Law 2. J.S. International Attorneys At Law 3. Officer, Securities and Futures Investors Protection Center	1. Managing Partner, W.S.C. Attorneys At Law 2. Independent Director, Msscorps Co., Ltd.

Type of Candidate	Name	Representative of Institution	Number of shares held	Education	Experience	Current position
Independent Director	Wu Chieh-Hsin		0 shares	MBA, Metropolitan State University Master, College of Management, National Yang Ming Chiao Tung University	1. Chairman and President, Super Dragon Technology Co., Ltd. 2. Chairman, Ron Pwu Applied Materials Technology Co., Ltd.	Chairman, Super Dragon Technology Co., Ltd.
Independent Director	Chen Hsien-Chang		0 shares	MBA, Northeastern University, Louisiana Department of Applied Economics, National Chung Hsing University	1. Chairman, Well Joy Enterprise Co., Ltd. 2. Assistant Vice President, Chyang Sheng Dyeing & Finishing Co., Ltd.	Chairman, Well Joy Enterprise Co., Ltd.

(2)Nominated by Lin Ho-Hsiung, a shareholder holding more than 1% of the shares

Type of Candidate	Name	Representative of Institution	Number of shares held	Education	Experience	Current position
Director	Zhisheng Investment Co., Ltd.	Wu Chieh-Hsin	6,453,467 shares	MBA, Metropolitan State University Master, College of Management, National Yang Ming Chiao Tung University	1. Chairman and President, Super Dragon Technology Co., Ltd. 2. Chairman, Ron Pwu Applied Materials Technology Co., Ltd.	Chairman, Super Dragon Technology Co., Ltd.
Director	Hsu Fang-Jung		30,560 shares	Bachelor, Department of Civil Engineering, National Cheng Kung University Master, Department of Civil and Construction Engineering, National Taiwan University of Science and Technology	1. Civil Engineer, Maanshan Nuclear Power Plant, Taiwan Power Company 2. Section Chief, World Trade Center Construction Management Section, RSEA Engineering Corporation 3. Manager, Thailand Fengding Construction 4. Manager, Assistant Vice President, Vice President, President, Progiat Construction & Development Corporation	1. President, Chyang Sheng Texing Co., Ltd. 2. Manager, President, Progiat Construction & Development Corporation
Director	Cheng Yi-Min		0 shares	MBA, Hawaii Pacific University	Auditor, Director, Assistant Manager, KPMG	Vice President, Chyang Sheng Texing Co., Ltd.
Independent Director	Su Pai-Huang		781,961 shares	Master of Industrial Engineering, National Taiwan University	Supervisor, Lily Textile Co., Ltd.	President, Zig Sheng Industrial Co., Ltd.

(3)Nomination of "Mega International Commercial Bank entrusted to Anyi International Co., Ltd. investment account" by shareholders holding more than 1% of shares

Type of Candidate	Name	Representative of Institution	Number of shares held	Education	Experience	Current position
Director	Amherst Global Consulting Limited (Mega International Commercial Bank is entrusted to keep the investment account of Anyi International Co., Ltd.)	Anthony H Shing	12,597,000 shares	Master of Finance, University of Illinois Urbana-Champaign Bachelor of Economics, University of Illinois Urbana-Champaign	Vice President, Finance Department, Cottonwood Management, LLC	Secretary-General, Cottonwood Management, LLC
Director	Amherst Global Consulting Limited (Mega International Commercial Bank is entrusted to keep the investment account of Anyi International Co., Ltd.)	Hon Kit Shing	12,597,000 shares	Bachelor of Economics, Massachusetts Institute of Technology	1. Vice Chairman, TISCO Financial Group Public Company Limited 2. Vice Chairman, TISCO Bank	Chairman, Cottonwood Management, LLC
Director	Cheng Ming-Yueh		700,000 shares	Department of Fashion Design, Shih Chien University	Editor-in-chief, Phoebes Inc.	Editor-in-chief, Phoebes Inc.
Director	Shinkong Asset Management Co., Ltd	Wu Hsin-En	413,236 shares	Master's in Material Science, California State University, Los Angeles	1. Chairman, Shinkong Textile Co., Ltd. 2. Chairman, Shinkong Asset Management Co., Ltd.	1. Chairman, Shinkong Textile Co., Ltd. 2. Chairman, Shinkong Asset Management Co., Ltd.
Director	Shinkong Asset Management Co., Ltd	Chang Jui-Nan	413,236 shares	Master's in Business Administration, Lake Superior State University, Michigan	President, Shinkong Textile Co., Ltd.	President, Shinkong Textile Co., Ltd.
Director	Shinkong Asset Management Co., Ltd	Shu-Ti Chang	413,236 shares	Department of Business Administration, Soochow University	President, Shinkong Textile Co., Ltd.	President, Shinkong Textile Co., Ltd.

Type of Candidate	Name	Representative of Institution	Number of shares held	Education	Experience	Current position
Director	Shinkong Asset Management Co., Ltd	Kuo-Hua Chao	413,236 shares	Department of Law, Soochow University	1. President, Shinkong Asset Management Co., Ltd 2. Attorney-at-law	President, Shinkong Asset Management Co., Ltd
Director	Chen Jen-Fa		6,612,543 shares	Department of Law, National Chengchi University	1. Chairman, Chyang Sheng Texing Co., Ltd. 2. Chairman, Progiant Construction & Development Corporation	1. Chairman, Chyang Sheng Texing Co., Ltd. 2. Chairman, Progiant Construction & Development Corporation
Independent Director	Jeffrey Shee Chee Cheung		0 shares	Bachelor of Laws, University of Sydney Bachelor of Economics (majoring in Accounting and Finance), University of Sydney	1. Senior Partner of Dentons and Head of Investment Funds in Hong Kong 2. Attorney-at-law, Hammonds 3. Attorney-at-law, Barlow Lyde & Gilbert 4. Attorney-at-law, Richards Butler	Chief Operating Officer, Celona Asset Management (USA) Limited
Independent Director	Steve Ma		0 shares	MBA, MIT Sloan	1. CEO, Nutritec-Enjoy Corporation 2. Investment Manager, Goldman Sachs Group, Hong Kong 3. Business Manager, MiTAC International Corporation	CEO, Nutritec-Enjoy Corporation
Independent Director	James Hsiao		0 shares	Master of Laws, New York University Department of Law, Soochow University Attorney-at-law, R.O.C. Attorney-at-law, New York State	1. Attorney-at-law, Baker McKenzie Taipei 2. Attorney-at-law, Jones Day 3. Director, IBF Securities 4. Director, Yuh-Ing Junior College of Health Care & Management	Senior Partner, Dentons Taiwan

Appendices

Articles of Incorporation

Chapter I. General Provisions

- Article 1: In accordance to the Company Act, the Company has been named 強盛新股份有限公司. The English name of the Company is CHYANG SHENG TEXING CO., LTD.
- Article 2: The Company's operated business is as follows:
- C301010 Yarn spinning mills
 - C302010 Weaving of textiles
 - C303010 Manufacture of non-woven fabrics
 - C305010 Printing, dyeing, and finishing
 - C399990 Other textile and products manufacturing
 - C801130 Manufacture of man-made fibers
 - F107020 Wholesale of dyes and pigments
 - F107170 Wholesale of industrial catalyst
 - F107200 Wholesale of chemical feedstock
 - F113100 Wholesale of pollution controlling equipments
 - F207020 Retail sale of dyes and pigments
 - F207170 Retail sale of industrial catalyst
 - F213100 Retail sale of pollution controlling equipments
 - F401010 International trade
 - H701010 Housing and building development and rental
 - H701020 Industrial factory development and rental
 - G801010 Warehousing
 - ZZ99999 All business items that are not prohibited or restricted by law, except those subject to special approval.
- Article 3: The Company's headquarters is located in Taoyuan City; if necessary, the Board of Directors shall pass resolutions to establish domestic and foreign branch locations.
- Article 3-1: The total amount of this Company's foreign investments is not restricted by the reinvestment ratio as stipulated in Article 13 of the Company Act.
- Article 4: Due to business relationships, the Company may provide external endorsements or guarantees.

Chapter II. Shareholding

- Article 5: The Company's total capital is rated at NT\$3 billion with each share valued at NT\$10; the Board of Directors is authorized to issue shares in installments if necessary.
- Article 6: The shares issued by the Company are exempt from printing stock certificates. However, a centralized securities depository must be requested to handle custodianship and registration, which shall be conducted in accordance with the rules and regulations of the depository. The Company may issue special shares.
- In the event that this Company merges with another, affairs relating to the merger do not require resolution by the Board of Directors.

The Company's handling of shares must comply with Regulations Governing the Administration of Shareholder Services of Public Companies of the competent authority as well as any other relevant laws and regulations.

Article 7: The transfer of stock shall be halted 60 days prior to the annual shareholders' meeting, 30 days prior to an extraordinary shareholders' meeting, or 5 days prior to the base date on which the Company has determined to distribute dividends, bonuses, or other benefits.

Chapter III. Shareholders' Meeting

Article 8: Shareholders' meetings are categorized as regular or extraordinary. By law, regular shareholders' meetings are convened once a year by the Board of Directors within 6 months upon the conclusion of the fiscal year; by law, extraordinary shareholders' meetings may be convened whenever necessary.

Article 9: If a shareholder is unable to attend a shareholders' meeting, they must submit a signed and stamped proxy form printed by this Company, clearly stating the attendance of a proxy and their authorized scope.

Unless otherwise stipulated in the Company Act, the attendance of shareholder proxies must be handled in accordance to the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies.

Article 10: The shareholders' of the Company shall be entitled to one vote for each share held; however, those restricted by Paragraph 2, Article 179 of the Company Act shall be excluded.

Article 11: Unless otherwise stipulated by the Company Act, the resolutions of shareholders' meetings must be passed with more than half of the total number of issued shares in attendance and shall be carried out with the consent of a majority vote by the shareholders present.

Chapter IV. Board of Directors and Audit Committee

Article 12: The Company shall have nine to twelve directors serving terms of 3 years; qualified individuals shall be elected, and may be re-elected for additional terms, by the shareholders' meeting.

The minimum number of independent directors in the preceding paragraph may be no less than two, and cannot be less than one-fifth of the total number of directors.

Elections for directors has adopted a candidate nomination system. Shareholders shall appoint a director from the list of candidates; the handling method, announcement, and other affairs related to candidate nominations shall be conducted in accordance with the Company Act, Securities Exchange Act, and any relevant laws and regulations.

Elections of directors and independent directors shall be held simultaneously with the number of elected directors calculated separately.

The Board of Directors may establish various functional committees depending on the requirements of business operations.

The Company shall purchase liability insurance for Directors during their terms in accordance with laws for the purpose of liable compensation for the execution of the Company's business scope.

Article 12-1: The Company shall establish an Audit Committee, consisting of all members in the Board of Directors, in accordance with Article 14-4 of the Securities Exchange Act; the Audit Committee shall be responsible for performing the duties of a supervisor in accordance with the Company Act, Securities Exchange Act, and other laws and regulations.

The members, duties, and other matters of compliance relating to the Audit Committee shall be handled in accordance with laws and regulations as well as the Articles of Incorporation; the organization rules shall be separately established by the Board of Directors.

Article 13: The Board of Directors shall implement one Chairman, elected by a majority vote with attendance by more than two-thirds of directors; the Chairman shall represent the Company externally. A Vice Chairman shall also be elected in the same method.

The Board of Directors meeting shall be convened by the Chairman once per quarter. Unless otherwise stipulated in the Company Act, meetings shall be convened with more than one-half of directors in attendance and resolutions must be approved by more the majority of directors in attendance; in the event of an emergency, the Chairman may convene an extraordinary meeting. If a director is unable to attend the Board of Directors meeting, they may assign another director as proxy in accordance with the law.

Notices for the convention of the Board of Directors meeting must be conducted via written notice, e-mail, or fax.

Article 14: If the Chairman takes leave or is unable to exercise their duties, their proxy shall be handled in accordance with Article 208 of the Company Act.

Article 15: The remuneration of all directors shall be determined by the shareholders' meeting.

Chapter V. Managerial officers

Article 16: The Company shall appoint a General Manager, Deputy General Manager, and several associates and managers; their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter VI. Accounting

Article 17: At the end of each fiscal year, the Board of Directors shall prepare

(I) Business reports

(II) Financial statements

(III) Proposals for distribution of earnings or to make-up for deficits

by law, each report shall be submitted to the shareholders' meeting for ratification.

Article 18: If the Company is profitable in the current year, no less than 1% of net profits before tax shall be allocated as employee remuneration. The Board of Directors shall determine whether this shall be distributed in shares or cash to employees of the Company who are eligible based on certain conditions; also, no more than 3% of net profits before tax shall be allocated as director remuneration, which shall be distributed in cash. The allocation of employees' and Directors' remuneration shall be reported to the shareholders' meeting.

If the Company has suffered losses in previous years, profits in the current year must be allocated to make up for previous losses before the remainder is allocated according to the proportions in the preceding paragraph for employee and director remuneration.

If, at the end of the year, there is a surplus in the Company's final account, an amount should first be withdrawn for taxes and make up for previous losses; 10% shall then be allocated as statutory surplus reserve except in cases where the statutory surplus reserve has achieved the total paid-in capital. If required by law or regulations set forth by the competent authority, the special surplus reserve shall be withdrawn or reversed; if a surplus and accumulated undistributed surplus remain, the Board of Directors shall prepare a surplus distribution plan and submit it to the shareholders' meeting for resolution.

If the Company has yet to establish an Audit Committee, the supervisor's remuneration shall be set according to proportions set forth in Paragraph 1.

Article 19: The Company's dividend policy is as follows:

The Company's dividends shall be distributed in accordance with the proportions set forth by the Articles of Incorporation for the goal of maintaining dividend stability by taking into account the characteristics of the business environment, the life cycles of various products or services, and the impacts of future capital requirements as well as taxation. The distribution of dividends, other than improving financial structure and meeting capital needs such as reinvestment, production capacity expansion, or other major capital expenditures, shall not be less than net profit tax of the current year after deducting an amount to make up for losses, allocate, 20% of the statutory surplus reserve and special surplus reserve, and cash dividends shall not be less than 10% of the total dividends in the current year.

Chapter VII. Appendices

Article 20: Matters not stipulated in this Articles of Incorporation shall be handled in accordance with the provisions of the Company Act and related laws and regulations.

Article 21: The Articles of Incorporation was established on October 4, 1983.

First revision on May 18, 1984

Second revision on May 30, 1990

Third revision on September 15, 1990

Fourth revision on December 1, 1990

Fifth revision on March 18, 1992

Sixth revision on June 20, 1992

Seventh revision on September 19, 1992

Eighth revision on March 27, 1993

Ninth revision on May 18, 1994

Tenth revision on June 9, 1995

Eleventh revision on May 22, 1997

Twelfth revision on May 22, 1997

Thirteenth revision on May 22, 1998

Fourteenth revision on May 22, 1998

Fifteenth revision on May 27, 1999

Sixteenth revision on May 24, 2000

Seventeenth revision on May 22, 2001

Eighteenth revision on June 17, 2002

Nineteenth revision on June 15, 2006

Twentieth revision on June 22, 2011
Twenty-first revision on June 16, 2015
Twenty-second revision on June 20, 2016
Twenty-third revision on June 19, 2017
Twenty-fourth revision on June 20, 2019
Twenty-fifth revision on August 24, 2021
Twenty-sixth revision on June 27, 2022
Twenty-seventh revision on June 25, 2024

Chyang Sheng Texing Co., Ltd

Rules of Procedure for Shareholders' Meetings

- I. The Company's shareholders' meetings shall proceed in accordance with these rules.
- II. The Company shall provide a sign-in book for the signing of attending shareholders (or proxies), or the attending shareholders (or proxies) shall submit a sign-in card in place of signing.
The number of shares in attendance shall be calculated according to the sign-in book or submitted sign-in cards.
- III. Attendance and voting at shareholders' meetings shall be calculated based on the number of shares.
- IV. Shareholders' meetings shall be held at locations that are suitable and convenient for shareholders to attend. Meetings shall not begin earlier than 9 AM or later than 3 PM.
This Corporation shall specify in its shareholders meeting notices the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention. The time during which shareholder attendance registrations will be accepted shall be at least 30 minutes prior to the time the meeting commences; the place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.
Shareholders (or proxies) should present their attendance certificates, sign-in cards, or other certificates of attendance to attend the shareholders' meeting. Solicitors with power of attorney shall submit documents of identification for verification.
- V. If the shareholders' meeting is convened by the Board of Directors, the Chairperson shall preside over the meeting. If the Chairperson is unable to perform their duties due to leave of absence, the Chairman shall appoint a director to act on their behalf; in the event no appointment is made, the directors shall nominate one director from the board as proxy.
When a director serves as chair, as referred to in the preceding paragraph, the director shall be one who has held that position for six months or more and understands the financial and business conditions of this Company. The same shall be true for a representative of a juristic person director that serves as chair.
If a shareholders' meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall act as chair for the meeting.
When there are two or more such convening parties, they shall mutually select a chair from among themselves.
- VI. This Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders' meeting in a non-voting capacity. Staff workers hosting a shareholders' meeting must wear identity or arm badges.
- VII. The Chair shall announce adjournment upon the designated meeting time. However, if the number of shareholders (or proxies) in attendance are less than half the total numbered of issued shares or if there is any other justifiable reason, the Chair may announce a delay of the meeting. The Chair may announce a maximum of two delays with a total time of less than 1 hour. If, after delaying twice, the number of shareholders in attendance is insufficient to represent more than one-third of issued shares, a tentative resolution may be passed in accordance with Paragraph 1, Article 175 of the Company Act. When, prior to conclusion of the meeting, if the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a

vote by the shareholders meeting pursuant to Article 174 of the Company Act.

- VIII. The Board of Directors shall determine agenda when acting as convener of the shareholders' meeting. The meeting shall be conducted in accordance with the scheduled agenda, which may not be altered without a resolution of the shareholders' meeting.

By law, shareholders' meetings convened by a party with power to convene but other than the Board of Directors, they shall determine the agenda in accordance to the previous paragraph's provisions.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting.

If the Chair declares the meeting adjourned in violation of the rules of procedure, another individual shall be appointed Chair through a majority vote of shareholders in attendance to continue the meeting.

After meeting adjournment, shareholders may not elect another Chair to continue the shareholders' meeting at the existing or another venue, unless in circumstances mentioned in the preceding paragraph.

- IX. Aside from proposals within the agenda, additional proposals by shareholders (or proxies) to amend or replace existing proposals or interim motions of other proposals must be seconded by other shareholders (or proxies). The equity represented by the proposer and seconder shall amount to two thousandths, or one hundred thousand shares, of the total number of issued shares.

- X. Prior to speaking, attending shareholders (or proxies) must fill out a speaker's slip detailing the subject of their statement, shareholder account number (or attendance number), and account name; the presiding chair shall determine speaking order.

If attending shareholders (or proxies) submit only speaker's slips but do not speak, this shall be deemed as silence. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content that is confirmed 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.

- XI. Shareholders (or proxies) may not speak on a single proposal more than twice unless otherwise approved by the chair; each speech may not exceed five minutes.

If shareholders' speech violates the previous stipulation or exceeds the subject range, the chair shall prohibit speech.

- XII. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

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

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

- XIV. When the chair determines that discussion of a proposal has reached the point of voting, the chair may, with approval from attending shareholders, announce a stop to discussions and move to vote.

- XV. 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 a record shall be made of the vote.

- XVI. When a meeting is in progress, the Chair may announce a break based on time considerations.
- XVII. Except as otherwise provided in the Company Act and in this Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders (or proxies). If, when questioned by the chair, there are no objections to a proposal; the validity of this passage shall be identical to that of voting.
- XVIII. When there is an amendment or an alternative to a proposal, the Chair shall decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.
- XIX. The chair may direct the proctors (or security personnel) to help maintain order at the meeting place. When maintaining order, proctors (or security personnel) must wear arm badges labeled with the word "Proctor".
- XX. This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year.
If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.
- XXI. Matters not stipulated in these rules shall be handled in accordance with provisions of the Articles of Incorporation, Company Act, Securities Exchange Act, and other relevant laws and regulations.
- XXII. These rules were established on September 15, 1990.
First revision on June 9, 1995
Second revision on May 22, 1997
Third revision on May 22, 1998
Fourth revision on June 17, 2002
Fifth revision on June 16, 2015

Chyang Sheng Texing Co., Ltd

Rules Governing the Election of Directors

- Article 1: Elections of the Company's directors shall be conducted in accordance with these Rules.
- Article 2: The cumulative voting method shall be used for election of the directors at the Company. Each share will have voting rights equal to the number of directors to be elected, which may be cast for a single candidate or split among multiple candidates.
- Article 3: The required number of directors shall be elected in accordance with the Articles of Incorporation, and the voting rights of independent directors and non-independent directors shall be calculated separately. Candidates who receive the most votes will be elected. If two or more candidates receive the same number of votes and exceed the number of directors to be elected, the candidates with the same number of votes shall draw lots to decide who is elected. If a candidate is absent, the chairman shall draw lots on their behalf. The candidate nomination system shall be adopted for the Company's election of directors in accordance with Article 192-1 of the Company Act, and the qualifications, independence requirements, and other matters of independent directors shall comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, as well as relevant laws and regulations.
- Article 4: When an election begins, the chairman shall assign several ballot examiners and tellers to perform related tasks.
- Article 5: The ballots shall be issued by the Company and numbered according to the attendance card number. The ballots shall be counted and issued according to the number of persons to be elected, and each ballot shall contain the number of votes of each shareholder.
- Article 6: If the candidate is a natural person shareholder, voters must specify the candidate's account name and account number on the ballot. If the candidate is not a shareholder, voters must specify the candidate's name and national ID number. If the candidate is a government or institutional shareholder, in addition to the account number, voters must specify the name of the government or institution, and the name of its representative may also be provided. In cases of several representatives, names of all the additional representatives shall be provided.
- Article 7: Ballots are considered void in any of the following circumstances:
1. Ballots that do not comply with these Rules.
 2. Information of two candidates or more is provided on the same ballot.
 3. A blank ballot that was not filled in by the voter.
 4. The ballot was not filled in according to Article 6 or contains other words.
 5. The writing is unclear and indecipherable or has been altered.
 6. The information on the candidate is incorrect.
- Article 8: Vote counting for shareholders' meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. The number of votes shall be counted on site immediately and results shall be announced by the chairman on the site.
- Article 9: The Company's shall issue notifications to the persons elected as directors.

- Article 10: Matters not provided herein shall be handled according to the Company Act and other applicable laws and regulations.
- Article 11: These Rules shall take effect after being approved by the shareholders' meeting. The same applies to all subsequent amendments.
- Article 12: These Procedures were established on September 15, 1990
First revision on June 9, 1995
Second revision on June 17, 2002
Third revision on June 16, 2015
Fourth revision on August 24, 2021
Fifth revision on June 27, 2022

Procedures for Endorsement and Guarantee

Article 1: Purpose

Matters related to the Company's endorsements and guarantees shall be implemented in accordance with these Procedures. However, if it is otherwise stipulated by the law, such provisions shall prevail.

Article 2: Scope of Application

The endorsements and guarantees specified in the Procedures include:

- I. Financing endorsements/guarantees:
 - (I) Bill discount financing.
 - (II) Endorsement or guarantee made to meet the financing needs of another company.
 - (III) Issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the Company.
- II. Customs duty endorsement/guarantee: An endorsement or guarantee for the Company or another company with respect to customs duty matters.
- III. Other endorsements/guarantees: Endorsements or guarantees beyond the scope of the two preceding paragraphs.
- IV. 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 be handled in accordance with these Procedures.

Article 3: Party being endorsed/guaranteed

The Company may only provide endorsements and guarantees for the following companies. However, this limit does not apply to companies or joint builders that mutually provide guarantees according to the contract for construction projects, or endorsements and guarantees provided by all shareholders who made capital contributions for investee companies according to their shareholding ratio, or joint guarantee provided between peer companies in the sales contract of pre-sale houses in accordance with the Consumer Protection Act.

- I. Companies that the Company conducts business with.
- II. Companies that the Company directly or indirectly holds more than 50% of voting shares.
- III. Companies that directly or indirectly hold more than 50% of the Company's voting shares.

Companies in which the Company directly or indirectly holds 90% or more of the voting shares may provide endorsements/guarantees for each other. The amount of endorsements/guarantees may not exceed 10% of the Company's net worth, provided that this restriction shall not apply to endorsements or guarantees made between companies in which the Company directly or indirectly holds 100% of the voting shares.

The term "capital contribution" in Paragraph 1 shall mean direct capital contribution by the Company or capital contribution through a company that holds 100% of the voting shares.

A "subsidiary" or "parent company" in these Procedures shall be as determined in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The Company's financial statements are prepared in accordance with the International Financial Reporting Standards. Net worth refers to the equity attributable to the owners of the parent company in the balance sheet as specified in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 4: Total amount of endorsements/guarantees

The total amount of endorsements and guarantees provided by the Company is limited to 50% of the Company's net worth according to the most recent financial statements. The amount of endorsement and guarantee provided to a single company shall not exceed 20% of the Company's net worth according to the most recent financial statements. However, if the Company holds 75% or more of a company's shares, the amount of endorsement and guarantee shall still be limited to 50% of the Company's net worth according to the most recent financial statements.

The total amount of endorsements and guarantees provided by the Company and its subsidiaries is limited to 50% of the Company's net worth according to the most recent financial statements. The amount of endorsement and guarantee provided to a single company shall not exceed 50% of the Company's net worth according to the most recent financial statements. However, when the Company and its subsidiaries allows the total amount of endorsements and guarantees to exceed 50% of the Company's net worth, the necessity and rationality shall be explained at the shareholders' meeting.

Article 5: Decision-making and level of authorization

- I. The Company shall first submit endorsement and guarantee matters to the Audit Committee for approval, and then to the Board of Directors for approval. However, the Board of Directors shall authorize the chairman to first make decisions on endorsements and guarantees that amount to less than 20% of the Company's net worth according to the latest financial statements, or endorsements and guarantees for a single company that amount to less than 10% of the Company's net worth according to the latest financial statements, and then report it to the Board of Directors for ratification.
- II. If the Company needs to provide endorsements that exceed the limit specified in these Procedures due to business needs and the conditions specified in these Procedures are met, the proposal must first be submitted to the Audit Committee for approval, then submitted to the Board of Directors for approval, and signed by more than half of the directors to provide joint guarantee before providing the endorsements. This Procedure shall be revised accordingly and reported to shareholders' meeting for ratification. If the shareholders' meeting does not approve the proposal, a plan shall be formulated to eliminate the excess within a certain period of time.

Where a subsidiary in which the Company holds, directly or indirectly, more than 90% of the voting shares provides endorsements or guarantees in accordance with Article 3, Paragraph 2, it shall first submit the proposal to the Company's Audit Committee for approval, and then to the Board of Directors for approval before implementation. provided that this restriction shall not apply to endorsements or guarantees made between companies in which the Company directly or indirectly holds 100% of the voting shares.

Where the Company has appointed independent directors and the proposal in the preceding paragraph is being discussed by the Board of Directors, it shall fully consider the opinions of each independent director, and record the approval or dissenting opinions and reasons in the Board of Directors meeting minutes.

If the approval of more than half of all Audit Committee members is not obtained for matters that require approval from the Audit Committee according to these Procedures, the matters may be carried out if approved by more than two thirds of all directors, and the resolution of the Audit Committee shall be recorded in the Board of Directors meeting minutes.

Article 6: Procedures for Making Endorsements and Guarantees

- I. When handling endorsements and guarantees, the financial department shall review if the entity's qualifications and the amount complies with the Procedures based on the application, as well as whether the threshold for public announcement and regulatory filing has been met. The financial department shall analyze the entity's business, financial, and credit conditions to assess and record the risk of endorsement and guarantee, and shall also obtain collateral when necessary. After specifying the content, reasons, and risk assessment results of the endorsement or guarantee and submitting it to the chairman for approval, it must be submitted to the Board of Directors for discussion and approval. If it is still within the limit that the chairman is authorized to approve, the chairman may directly make a decision based on the credit and financial condition of the endorsed or guaranteed entity.
- II. When providing endorsements or guarantees due to business dealings, the Company shall assess whether the amount of the endorsement and guarantee is commensurate with the amount of business dealings. The so-called amount of business dealings refers to the actual purchase and sales amount or transaction amount between the Company and the endorsed or guaranteed entity in the previous year.
- III. If the Company needs to provide endorsements that exceed the limit specified in these Procedures due to business needs and the conditions specified in these Procedures are met, the proposal must first be submitted to the Audit Committee for approval, and then submitted to the Board of Directors for approval. This Procedure shall be revised accordingly and reported to shareholders' meeting for ratification. If the shareholders' meeting does not approve the proposal, a plan shall be formulated to eliminate the excess within a certain period of time.
- IV. The financial department shall compile a log of endorsement and guarantee matters. After an endorsement or guarantee is approved by the Board of Directors or approved by the chairman, in addition to applying for the seal according to the procedures, details

of commitments of the guarantee, the name of the guaranteed entity, risk assessment results, the amount of the endorsement or guarantee, the collateral obtained, and the conditions and date for releasing the liability of the endorsement or guarantee shall be recorded for future reference. Relevant documents, such as bills and agreements, shall be photocopied and properly retained.

- V. The Finance Department shall periodically perform assessments and recognize any endorsement or guarantee loss, and adequately disclose information on endorsements and guarantees in the financial statements to be audited by the accountants, so that they can issue appropriate audit reports.
- VI. If the endorsed or guaranteed entity was originally qualified but subsequently became unqualified according to this Procedure, or if the amount of endorsements and guarantees exceed the limit due to a change in the basis of calculations, the amount of endorsements and guarantees provided to the entity or the excess portion shall be eliminated when the contract expires, or the financial department shall formulate a plan to eliminate it within a certain period of time after approval by the chairman. The improvement plan shall be submitted to the Audit Committee, and the improvement shall be completed according to schedule.
- VII. Before the end of the endorsement or guarantee period, the financial department shall actively notify the guaranteed entity to recover the guarantee notes retained by the bank or creditor institution, and cancel endorsement and guarantee documents.
- VIII. If the endorsement or guarantee is provided to a subsidiary with a net worth less than one-half of its paid-in capital, the endorsed or guaranteed entity's business, financial, and credit condition shall be assessed on a monthly basis to assess the risk of the endorsement or guarantee. The Company may obtain collateral when necessary. If the subsidiary's stock has no par value or the par value per share is not NT\$10, the paid-in capital shall be the total of share capital plus capital surplus, minus issuance premium.

Article 7: Internal Control

The Company's internal audit personnel shall conduct and document quarterly audits of the Procedures for Endorsements and Guarantees and its implementation status, and shall immediately notify the Audit Committee in writing of any major violations that are found.

Article 8: Seal Storage and Procedures

- I. The company seal registered with the Ministry of Economic Affairs shall be used as the dedicated seal for endorsement and guarantee. The custodian of the seal shall be designated by the Chairman and approved by the Board of Directors. Any change to the custodian of the seal must also be approved by the Board of Directors, and then the seal shall be included in the handover.
- II. After an endorsement or guarantee is approved by the Board of Directors or the chairman, the financial department shall fill out the [Application Form to Affix Seal] and submit it together with the approval record and the endorsement and guarantee contract or guarantee bill, and may only affix the seal on the documents after obtaining approval from the financial officer.

- III. When affixing the seal, the seal manager must verify if there is an approval record, if the [Application Form to Affix Seal] has been approved by the financial officer, and if the documents to be affixed with the seal are correct before affixing the seal. After affixing the seal, it shall be noted on the Application Form to Affix Seal.
- IV. When the Company provides guarantee for a foreign company, the letter of guarantee issued by the Company shall be signed by a person authorized by the Board of Directors.
- V. This article shall not apply if the foreign company does not have a seal.

Article 9: Public Announcement and Regulatory Filing Procedures

- I. The Company shall announce and file the balance of endorsements and guarantees provided by the Company and its subsidiaries as of the previous month before the 10th of each month.
- II. If the balance of endorsements and guarantees provided by the Company reaches one of the following thresholds, it shall be announced and filed within two days of the occurrence of such event:
 - 1. The balance of endorsements and guarantees provided by the Company and its subsidiaries exceeds 50% of the Company's net worth according to the latest financial statements.
 - 2. The balance of endorsements and guarantees provided by the Company and its subsidiaries to a single company exceeds 20% of the Company's net worth according to the latest financial statements.
 - 3. The balance of endorsements and guarantees provided by the Company and its subsidiaries to a single company reaches NT\$10 million or above, and the aggregate amount of endorsements and guarantees, book value of investments recognized under the equity method, and balance of loans to such company reaches 30% or more of the Company's net worth according to the latest financial statements.
 - 4. New endorsements and guarantees provided by the Company or its subsidiaries reaches NT\$30 million or more and 5% or more of the Company's net worth according to the latest financial statements.
- III. If a subsidiary of the Company is not a public company but is required to make a public announcement and regulatory filing according to Subparagraph 4 of the preceding paragraph, the public announcement and regulatory filing shall be made by the Company.

The date of occurrence refers to the contract signing date, payment date, board resolution date, or any other dates when the transaction counterparty and the amount can be verified with certainty, whichever is earliest.

Article 10: When a subsidiary of the Company intends to endorse or provide a guarantee for a third party, the Company shall instruct the subsidiary to establish Procedures for Endorsements and Guarantees in accordance with regulations, and handle matters according to the procedures.

Article 11: Penal provisions:

The Company's external endorsements and guarantees shall be handled in accordance with the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies and these Procedures. If a manager or case officer is found in violation and causes the Company to sustain significant damages or the violation is severe, the Company will impose penalties in accordance with the employee reward and punishment regulations and relevant personnel regulations.

Article 12: Implementation and revision

Any amendments to these Procedures shall be first submitted to the Audit Committee for approval, then passed by the Board of Directors, and then reported to the shareholders' meeting for approval before implementation. If a director expresses objection and records or written statements are available, the Company shall submit the documents to the Audit Committee and the shareholders' meeting for discussion. The same shall apply to any subsequent amendments.

If the approval of more than half of all Audit Committee members is not obtained for the amendment in the preceding paragraph, the amendment may be implemented if approved by more than two thirds of all directors, and the resolution of the Audit Committee shall be recorded in the Board of Directors meeting minutes.

When the Company submits these Procedures to the Board of Directors for discussion according to the preceding paragraph, it shall fully consider the opinions of each independent director, and record the approval or dissenting opinions and reasons in the Board of Directors meeting minutes.

Article 13: These Procedures were established on September 15, 1990

First revision on May 22, 1997

Second revision on June 24, 2003

Third revision on June 15, 2006

Fourth revision on June 19, 2009

Fifth revision on June 17, 2010

Sixth revision on June 24, 2013

Seventh revision on June 24, 2014

Eighth revision on June 27, 2022

Chyang Sheng Texing Co., Ltd
2025 Annual Shareholders' Meeting
Directors' Shareholdings

- I. The Company's paid-in capital is NT\$1,732,683,810 and the number of issued shares is 173,268,381.
- II. In accordance with Article 26 of the Securities Exchange Act, the minimum collective shareholdings of all directors is 10,396,102 shares.
- III. Details of the shareholdings of all directors as recorded in the shareholder registry on the closure date of the annual shareholders' meeting is as follows:

Closure Date: March 29, 2025

Position	Name	Date elected	Term	Number of registered shares held on the closure date	
Chairman	Chen Jen-Fa	2022.6.27	3 years	6,612,543	3.82%
Director	Lin Ho-Tsung	2022.6.27	3 years	2,913,990	1.68%
Director	Lin Ho-Hsiung	2022.6.27	3 years	2,461,023	1.42%
Director	Chen Chia-Ling	2022.6.27	3 years	1,474,709	0.85%
Director	FU JIN INVESTMENT CO., LTD Representative: Chen Yu-Chin	2022.6.27	3 years	487,000	0.28%
Director	Phoebes Inc. Representative: Cheng Ming-Yueh	2022.6.27	3 years	420,000	0.24%
Director	Shinkong Asset Management Co., Ltd Representative: Wu Hsin-En	2022.6.27	3 years	413,236	0.24%
Director	Shinkong Asset Management Co., Ltd Representative: Chang Jui-Nan	2022.6.27	3 years		
Independent Director	Weng Chih-Hsien	2022.6.27	3 years	0	-
Independent Director	Wu Chieh-Hsin	2022.6.27	3 years	0	-
Independent Director	Chen Hsien-Chang	2022.6.27	3 years	0	-
Total directors' shareholdings				14,782,501	8.53%

Appendix 6

Impact on Business Performance and EPS Resulting from Non-remunerative Share Allotment in the Current Period: None