# Ton Yi Industrial Corp.
# Minutes for the 2026 Annual General Shareholders' Meeting

Time：10:00 a.m. on MAY 29, 2026 (Friday).

Place：No. 837, Zhongzheng N.Rd., Yongkang Dist., Tainan City, Taiwan (R.O.C.**)** (Ton Yi Industrial Corp.)

Convening Method：Physical shareholders’ meeting

Attendants：Total Shares Represented by Shareholders and Proxies Present：1,150,127,400 shares, (984,350,761 shares exercised via electronic transmission) accounted for 72.83% of the total shares issued.(1,579,145,342 shares)

Chairperson：Chih - Hsien Lo Recorder：Yang -Hsiu Yang

Directors Attendance：Chih - Hsien Lo (Chairman)；Shing-Chi Liang；Jau-Kai Huang；Chun-Fu Chen；Guo-Geng Chen；Yi-Chang Lin ( Independent Direct) (Chairman of the Audit Committee)；Lih-Chyun Shu( Independent Direct)；Huey-Cherng Tsai (Independent Direct).

8 seats of Directors attended the meeting in person and presented Directors are over one-half of 9 seats Directors.

Sit-in Members：Chin-Cheng Hsu (President)；Yu-Hsin Chang (President) Fang-Ting Yeh (CPA)；Hsu-Hwa Yu (Attorney).

**Meeting Agenda**

I. Call the meeting to order (report shareholdings of the attendances)

II. Chairperson remarks(omitted)

III. Company Reports

Motion 1

The Company’s 2025 Business Report.

Explanation：

The Company's business report for 2025 is attached as Attachment 1.

No question was raised by Shareholder.

Motion 2

Audit Committee’s Review Report on the 2025 Financial Statements.

Explanation:

(1) The Company's 2025 financial statements have been audited by PricewaterhouseCoopers Taiwan and reviewed by the Audit Committee. An opinion report and a review report were issued separately by the above two parties.

(2) Read out of the review report. (The Audit Committee Review’s Report for 2025 is attached as Attachment 2)

No question was raised by Shareholder.

Motion 3

Report on the payment of employee compensation and director remuneration of 2025.

Explanation：

(1) Pursuant to Article 235-1 of the Company Law and Article 30 of the Company’s Articles of Incorporation: When the Company has a profit for a fiscal year, it shall appropriate no less than 2% of the profit as the remuneration of employees. No less than 60% of the remuneration of employees described in the preceding paragraph shall be appropriated as the remuneration of entry-level employees. In addition, no more than 2% of the profit of the current year shall be appropriated as the remuneration of directors.

(2) In accordance with the amened Articles of Incorporation and by taking the operating performance into account. The Company hereby allocates its profit for 2025, 4.72% or NT$127,681,428 for employees' compensation. Of the aforementioned employees' compensation, NT$107,340,700 is appropriate as the remuneration of entry-level employees, accounting for 84.07% of the employees' compensation. In addition 1.44% or NT$39,099,047 for directors' remuneration. The payment will be made in cash.

No question was raised by Shareholder.

IV. Proposals

Motion 1 **Proposed by the Board**

Adoption of the Company's 2025 Business Report and Financial Statements.

Explanation：

(1) The Company's 2025 Business Report and Financial Statements have been audited by PricewaterhouseCoopers Taiwan and are available for acknowledgment, the Business Report and Financial Statements for 2025 are attached as Attachment 1~4.

(2) The aforementioned Financial Statements were approved at the 6$^{th}$ meeting of the 19th-term Board of Directors and have been reviewed by the Audit Committee.

Resolution：

Voting Result：

Shares represented at the time of voting：1,150,127,400 votes.

| Voting results | % of the total represented share present |
|---|---|
| Votes in favor：1,117,805,779<br>(including 952,053,811 exercised via electronic voting) | 97.19% |
| Votes against：392,816<br>(including392,816 exercised via electronic voting) | 0.03% |
| Votes abstained/no votes：31,928,805<br>(including 31,904,134 exercised via electronic voting) | 2.78% |
| Votes invalid：0 | 0.00% |

RESOLVED, Votes in favor is more than one-half of the shareholders vote, the proposal was approved after voteing.

No question was raised by Shareholder.

Motion 2 **Proposed by the Board**

Adoption of the Proposal for Distribution of 2025 Profits.

Explanation：

(1) The Company's accumulated distributable earnings in 2025 were NT$2,620,475,720. The proposed cash dividend was NT$1.18 per share. It is proposed that the shareholders' meeting approve and authorize the Board of Directors to determine the ex-dividend date and other related matters concerning the cash dividend.

(2) Cash dividends paid to each individual shareholder will be rounded down to the nearest dollar. Fractional shares with a value less than one dollar are accumulated and reported as the Company's other income.

(3) The distribution of 2025 profits are attached as Attachment 5.

Resolution：

Voting Result：

Shares represented at the time of voting：1,150,127,400 votes.

| Voting results | % of the total represented share present |
|---|---|
| Votes in favor：1,120,803,416<br>(including 955,051,448 exercised via electronic voting) | 97.45% |
| Votes against：344,704<br>(including 344,704exercised via electronic voting) | 0.03% |
| Votes abstained/no votes：28,979,280<br>(including 28,954,609 exercised via electronic voting) | 2.52% |
| Votes invalid：0 | 0.00% |

RESOLVED, Votes in favor is more than one-half of the shareholders vote, the proposal was approved after voteing.

No question was raised by Shareholder.

## V.Discussion

Motion 1 **Proposed by the Board**

Proposal for releasing the company's directors from Non-Competition restrictions.

Explanation：

(1) Pursuant to Article 209 of the Company Act, "Directors may obtain permission for engaging in business activities that coincide with those of the company's for directors' own benefits, or for the benefits of others, by disclosing material details during shareholder meeting."

(2) As the positions and duties concurrently held by Directors Mr. Chih-Hsien Lo, Mr.Jau-Kai Huang, and Mr.Yi-Chang Lin in other companies may be increased or decreased, it is proposed that in the very premise of no damage to the Company's interests, and prohibition of business strife upon them should be lifted.

(3) Details of the Duties Subject to Releasing the Candidates of Directors from Non-competition are attached as attachment 6.

Resolution：

Voting Result：

Shares represented at the time of voting：1,150,127,400 votes.

| Voting results | % of the total represented share present |
|---|---|
| Votes in favor：1,106,805,426<br>(including 941,053,458 exercised via electronic voting) | 96.23% |
| Votes against：1,933,238<br>(including 1,933,238exercised via electronic voting) | 0.17% |
| Votes abstained/no votes：41,388,736<br>(including 41,364,065 exercised via electronic voting) | 3.60% |
| Votes invalid：0 | 0.00 % |

RESOLVED, Votes in favor is more than one-half of the shareholders vote, the proposal was approved after voteing.

No question was raised by Shareholder.

VI.Question and Motions：none

IX. Adjournment : MAY 29, 2026    at 10:20 am.

There are no questions from shareholders at this shareholders' meeting.
(This 2026 Annual General Shareholders' Meeting Minutes only recorded the main points of the meeting. All details and content of agenda, procedure and shareholders' speeches shall refer to video records.)

# Ton Yi Industrial Corp. Attachment 1
# 2025 Annual Business Report

Looking back on 2025, the global economy continued to operate amid heightened volatility and uncertainty, with external variables such as tariffs, exchange rates, and geopolitical factors continuously affecting supply chains and market confidence. In particular, external risks related to exchange rates and tariffs are difficult to anticipate in advance. In an operating environment full of uncertainties, the Company has maintained the resilience of its operations through prudent management, with a particular focus on healthy and sustainable long-term growth rather than short-term gains. Based on the above business policy, the Company's overall operating performance in 2025 was better than that of 2024. In addition to achieving a record-high annual revenue, profitability also reached the second-highest level in history. These operating results are attributable to the joint efforts of all employees, the mutual support and cooperation of business partners, as well as the trust and guidance of the Board of Directors and all shareholders. Looking ahead, the management team will continue to take "steady progress" as its core principle, upholding a "solid and prudent" working attitude. While taking into account risk control and sustainable development, the Company will steadily promote continuous growth. The operating performance for 2025 and future outlook are described as follows:

## I. Operational Performance 2025

(I) Business plan implementation and results

Unit: NT$ million; %

| Item \ Year | 2025 | 2024 | Percentage of growth |
|---|---|---|---|
| Operating revenue | 45,638.48 | 44,859.30 | 1.74 |
| Gross profit | 6,452.06 | 5,474.90 | 17.85 |
| Net operating income (loss) | 3,192.80 | 2,230.90 | 43.12 |
| Pre-tax income | 3,100.98 | 2,227.77 | 39.20 |
| After-tax income-Attributed to the Parent Company | 2,152.31 | 1,532.76 | 40.42 |

(II) Budget Implementation

Not applicable because the Company has not disclosed its financial forecast for 2025.

(III) Financial Income and Expenditure and Profitability Analysis

Unit: %

| Item | | 2025 | 2024 |
|---|---|---|---|
| Financial structure | Debt-to-Asset ratio | 35.36 | 37.83 |
| | Ratio of long-term funds to property, plant and equipment | 175.98 | 169.46 |
| Solvency | Current ratio | 222.89 | 207.40 |
| | Quick ratio | 145.77 | 139.22 |
| Profitability | Return on assets | 6.47 | 4.81 |
| | Return on equity | 9.52 | 7.02 |
| | Net profit margin | 4.59 | 3.26 |
| | Earnings per share (NT$) | 1.36 | 0.97 |

(IV) Research and Development Status

Adhering to the management philosophy of "Integrity, Diligence, Innovation, and Progress to the Future", we are committed to becoming a professional supplier for packaging materials including SPCC, PET bottle, Tetra Pak, and new bottle can (NBC) and a leading manufacturer for beverages. Over the years, the Company has continuously introduced and obtained certifications for various international management systems, including ISO 14001 for environmental management, ISO 9001 for quality management, ISO 45001/TOSHMS for occupational health and safety management, and ISO 22000/HACCP for food safety and hygiene management. In addition, TAF laboratories have been established to conduct rigorous quality and safety control across all aspects, including customers, suppliers, raw materials, processes, and products. Furthermore, the Company has also continuously obtained the only HALAL certification in Taiwan for coated iron sheets and metal cans, further enhancing product competitiveness and providing customers with more diversified options applicable to international markets.

## II. 2026 Business Plan Overview

Looking ahead to 2026, the Company will continue to monitor overall economic trends and industry competition, prudently respond to changes in the external environment, and, while strengthening risk control, actively seize development opportunities. The Company will continue to enhance the resilience of its sustainable operations to ensure stable operations in a volatile environment and strive to achieve the 2026 annual sales targets: 752 thousand tons of general cold-rolled, tin mill black plate (TMBP), and tinplate; 669 million tinplate cans; 277 million cases of PET and TP beverages; 5,701 million PET bottle caps; and 95 million new bottle cans (NBC) (including 4 million cases of beverage filling).

## III. Company's Future Development Strategy

Externally, the Company will continue to deepen cooperation with existing and newly developed business partners. Through the integration of external resources, it will expand diversified development opportunities, enhance overall operational momentum, and establish long-term and close partnership relationships. Internally, the Company will optimize management efficiency, maintain work discipline, continuously adjust the production and sales structure, reduce operational risks, and ensure stable growth.

Specific production and marketing strategies are as follows:

(I) Steel business:

1. Steadily deepen cooperation with major Japanese steel manufacturers, expand the overall layout from raw material supply to downstream product sales, build a stable and resilient supply chain, and reduce the risk of market price fluctuations through strict inventory control.
2. Leverage regional sales and product competitive advantages, increase the proportion of orders from higher-efficiency customer segments, and improve production and sales efficiency.
3. Develop precision steel (secondary rolled DR materials) to increase high value-added products and enhance operational competitiveness.

(II) Integrated packaging business:

1. Consolidate partnerships with existing high-quality major customers and cultivate and develop new high-potential customers.
2. Focus on the development of aseptic filling, new bottle can (NBC) filling, and carbonated beverage filling businesses, maintain technological leadership, and expand emerging beverage markets.
3. Strengthen sales region and production site management, integrate group resources, and achieve benefit maximization.

## IV. Impacts of External Competitive Environment, Legal Environment and Overall Operating Environment

Looking ahead, the external competitive environment remains challenging, including the imbalance between global steel supply and demand, geopolitical uncertainties, the decline of free trade, and increasingly stringent environmental regulations within a dynamic global economic landscape. In the face of this unpredictable norm, the Company will flexibly optimize its operational positioning based on market conditions, ensure the maintenance of competitive advantages amid changing circumstances, continue to create value for shareholders, and move toward sustainable development.

Chairman: Chih-Hsien Lo    Managers: Chin-Cheng Hsu   Chin-Cheng Hsu    Head of Accounting: Yi-Hsing Liu

Attachment 2

Ton Yi Industrial Corp.

Audit Committee's Review Report

We have reviewed the Company's 2025 Business Report, Financial Statements, and Earnings Appropriation prepared by the Board of Directors. The standalone and consolidated financial statements have been audited by external auditiors Yeh,Fang- Ting and Tien, Chung-Yu PricewaterhouseCoopers Taiwan, to which they issued an unqualified opinion. Business Report, Financial Statements, and Earnings Appropriation has reviewed the abovementioned reports and found no misstatements. We hereby issue this report in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

For

The 2026 Annual General Meeting

Ton Yi Industrial Corp.

Chairman of the Audit Committee Yi-Chang Lin

March 3, 2026

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Ton Yi Industrial Corp.

## Opinion

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

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

## Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the parent company only financial statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Key audit matters

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

**Existence of sales revenues**

<u>Description</u>

Refer to Note 4(27) for accounting policy on revenue recognition and Note 6(18) for details of operating revenue.

The Company has a large volume of transactions from sales of numerous kinds of products to a wide range of customers in many different locations such as Taiwan, Asia, Europe, America, etc. For the customers and dealers who are from remote districts, the sales revenue transactions need more time for verification. This matter also exists in the subsidiaries of the Company (listed under investments accounted for using equity method). Thus, the existence of sales revenue has been identified as a key audit matter.

<u>How our audit addressed the matter</u>

Our key audit procedures performed in respect of the above key audit matter included the following:

1. Inspecting whether approved additions to the merchandise master file data had been correctly entered in the merchandise master file which include basic information of customers, such as name of representative, location of company, amount of capital and scope of business for evaluating the creditworthiness of buyers.
2. Understanding, evaluating and validating management's controls in respect of the Company's sales transactions from customer's order approval, goods delivery, sales recording, reconciliation of cash receipts and customer's records to subsequent settlement of trade receivables. In addition, testing the effectiveness of internal control environment over revenue recognition.
3. Performing substantive test on selected sales transactions including confirming orders, shipping documents, invoices and cash receipts to verify the existence of sales revenues.

**Inventory valuation**

Description

Refer to Note 4(7) for accounting policy on inventories, Note 5(2) for the critical accounting estimates and assumptions uncertainty in relation to inventory valuation and Note 6(4) for details of inventories. For the year ended December 31, 2025, inventory and allowance for price decline of inventories amounted to NT$1,952,950 thousand and NT$21,000 thousand, respectively.

The Company's raw materials are often subject to fluctuations in the international steel prices. However, as the Tin Plate products are considered necessities, such price changes may not be immediately reflected in material costs that would impact the estimation of net realizable value of inventory. This matter also applies to the subsidiaries of the Company (listed under investments accounted for using equity method). Thus, the inventory valuation has been identified as a key audit matter.

How our audit addressed the matter

Our key audit procedures performed in respect of the above key audit matter included the following:

1. Evaluating the adequacy of allowance for inventory and the consistency of provision policy.
2. Assessing the reasonableness of the estimation of net realizable value of Tin Plate products and discussing with management and examining related documents to confirm the adequacy of allowance for price decline.

## Responsibilities of management and those charged with governance for the parent company only financial statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

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

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

## Auditors' responsibilities for the audit of the parent company only financial statements

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

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

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

audit opinion.

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

Yeh, Fang-Ting

Independent Accountants

Tien, Chung-Yu

PricewaterhouseCoopers, Taiwan
Republic of China
March 3, 2026

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

| | Assets | Notes | December 31, 2025 AMOUNT | | % | December 31, 2024 AMOUNT | | % |
|---|---|---|---|---|---|---|---|---|
| | **Current assets** | | | | | | | |
| 1100 | Cash and cash equivalents | 6(1) | $ | 11,385 | - | $ | 23,655 | - |
| 1110 | Financial assets at fair value through profit or loss - current | 6(2) | | - | - | | 757 | - |
| 1150 | Notes receivable, net | 6(3) and 12 | | 61,616 | - | | 85,945 | - |
| 1170 | Accounts receivable, net | 6(3) and 12 | | 1,513,790 | 6 | | 1,589,724 | 6 |
| 1180 | Accounts receivable - related parties | 6(3) and 7 | | 58,309 | - | | 73,626 | - |
| 1200 | Other receivables | | | 70,864 | - | | 100,597 | 1 |
| 130X | Inventories | 5(2) and 6(4) | | 1,931,950 | 8 | | 2,627,493 | 9 |
| 1410 | Prepayments | | | 64,886 | - | | 50,142 | - |
| 11XX | **Total current assets** | | | 3,712,800 | 14 | | 4,551,939 | 16 |
| | **Non-current assets** | | | | | | | |
| 1517 | Financial assets at fair value through other comprehensive income - non-current | 6(5) | | 100,274 | - | | 93,379 | - |
| 1550 | Investments accounted for using equity method | 6(6) | | 18,526,300 | 68 | | 18,645,709 | 66 |
| 1600 | Property, plant and equipment | 6(7) | | 4,329,474 | 16 | | 4,590,059 | 16 |
| 1755 | Right-of-use assets | 6(7)(8) | | 315,396 | 1 | | 336,570 | 1 |
| 1760 | Investment property, net | 6(10) | | 432 | - | | 432 | - |
| 1840 | Deferred income tax assets | 6(25) | | 39,129 | - | | 45,686 | - |
| 1915 | Prepayments for business facilities | 6(7) | | 9 | - | | - | - |
| 1920 | Guarantee deposits paid | | | 177 | - | | 226 | - |
| 1975 | Net defined benefit asset - non-current | 6(14) | | 213,236 | 1 | | 178,912 | 1 |
| 15XX | **Total non-current assets** | | | 23,524,427 | 86 | | 23,890,973 | 84 |
| 1XXX | **Total assets** | | $ | 27,237,227 | 100 | $ | 28,442,912 | 100 |

(Continued)

| | Liabilities and Equity | Notes | December 31, 2025 AMOUNT | % | December 31, 2024 AMOUNT | % |
|---|---|---|---|---|---|---|
| | **Current liabilities** | | | | | |
| 2100 | Short-term borrowings | 6(11) | $ 925,860 | 3 | $ 1,952,543 | 7 |
| 2130 | Contract liabilities - current | 6(18) | 32,781 | - | 40,659 | - |
| 2150 | Notes payable | | 99,963 | - | 285 | - |
| 2170 | Accounts payable | | 167,266 | 1 | 272,118 | 1 |
| 2200 | Other payables | | 743,544 | 3 | 735,825 | 2 |
| 2230 | Current income tax liabilities | 6(25) | 283,307 | 1 | 189,272 | 1 |
| 2280 | Lease liabilities - current | | 12,375 | - | 11,728 | - |
| 2305 | Other financial liabilities - current | | 5,310 | - | 7,320 | - |
| 2365 | Refund liabilities - current | | 20,061 | - | 19,148 | - |
| 21XX | **Total current liabilities** | | 2,290,467 | 8 | 3,228,898 | 11 |
| | **Non-current liabilities** | | | | | |
| 2540 | Long-term borrowings | 6(12) | 2,900,000 | 11 | 3,750,000 | 13 |
| 2550 | Provisions - non-current | 6(13) | 89,108 | - | 87,468 | 1 |
| 2570 | Deferred income tax liabilities | 6(25) | 267,448 | 1 | 314,681 | 1 |
| 2580 | Lease liabilities - non-currnet | | 282,301 | 1 | 295,645 | 1 |
| 2645 | Guarantee deposits received | | 5,500 | - | 4,000 | - |
| 25XX | **Total non-current liabilities** | | 3,544,357 | 13 | 4,451,794 | 16 |
| 2XXX | **Total liabilities** | | 5,834,824 | 21 | 7,680,692 | 27 |
| | **Equity** | | | | | |
| | Share capital | | | | | |
| 3110 | Common stock | 6(15) | 15,791,453 | 58 | 15,791,453 | 55 |
| 3200 | Capital surplus | 6(16) | 233,034 | 1 | 233,068 | 1 |
| | Retained earnings | 6(17) | | | | |
| 3310 | Legal reserve | | 2,540,405 | 9 | 2,379,154 | 8 |
| 3320 | Special reserve | | 1,223,069 | 5 | 1,898,479 | 7 |
| 3350 | Unappropriated retained earnings | | 2,835,877 | 10 | 1,683,135 | 6 |
| 3400 | Other equity interest | | ( 1,221,435) | ( 4) | ( 1,223,069) | ( 4) |
| 3XXX | **Total equity** | | 21,402,403 | 79 | 20,762,220 | 73 |
| | Significant contingent liabilities and unrecognized contract commitments | 9 | | | | |
| 3X2X | **Total liabilities and equity** | | $ 27,237,227 | 100 | $ 28,442,912 | 100 |

Chairman: Chih-Hsien Lo Manager: Chin-Cheng Hsu Yu-Hsin Chang Chief Accountant: Yi-Hsin Liu

| | Items | Notes | 2025 AMOUNT | 2025 % | 2024 AMOUNT | 2024 % |
|---|---|---|---|---|---|---|
| | | | Year ended December 31 | | | |
| 4000 | Operating revenue | 6(18) and 7 | $ 16,773,667 | 100 | $ 16,234,605 | 100 |
| 5000 | Operating costs | 6(4)(14)(23)(24) and 7 | ( 13,332,661) | ( 79) | ( 13,779,767) | ( 85) |
| 5900 | Gross profit from operations | | 3,441,006 | 21 | 2,454,838 | 15 |
| 5910 | Unrealized profit from sales | 6(6) | ( 9,508) | - | ( 13,660) | - |
| 5920 | Realized profit (loss) from sales | 6(6) | 13,660 | - | ( 9,911) | - |
| 5950 | Gross profit from operations | | 3,445,158 | 21 | 2,431,267 | 15 |
| | Operating expenses | 6(14)(23)(24), 7 and 12 | | | | |
| 6100 | Selling expenses | | ( 1,240,439) | ( 7) | ( 1,247,822) | ( 8) |
| 6200 | Administrative expenses | | ( 576,730) | ( 4) | ( 491,519) | ( 3) |
| 6450 | Expected credit gains (losses) | | 1,930 | - | ( 8,033) | - |
| 6000 | Total operating expenses | | ( 1,815,239) | ( 11) | ( 1,747,374) | ( 11) |
| 6900 | Operating income | | 1,629,919 | 10 | 683,893 | 4 |
| | Non-operating income and expenses | | | | | |
| 7100 | Interest income | 6(19) | 1,613 | - | 1,943 | - |
| 7010 | Other income | 6(5)(9)(20) | 33,287 | - | 29,868 | - |
| 7020 | Other gains and losses | 6(2)(21) and 12 | ( 36,343) | - | 84,048 | 1 |
| 7050 | Finance costs | 6(7)(8)(13)(22) | ( 114,893) | ( 1) | ( 154,395) | ( 1) |
| 7070 | Share of profit of subsidiaries, associates and joint ventures accounted for using equity method | 6(6) | 1,027,302 | 6 | 1,156,655 | 7 |
| 7000 | Total non-operating income and expenses | | 910,966 | 5 | 1,118,119 | 7 |
| 7900 | **Profit before income tax** | | 2,540,885 | 15 | 1,802,012 | 11 |
| 7950 | Income tax expense | 6(25) | ( 388,578) | ( 2) | ( 269,256) | ( 2) |
| 8200 | **Profit for the year** | | $ 2,152,307 | 13 | $ 1,532,756 | 9 |
| | **Other comprehensive income (loss)** | | | | | |
| | **Components of other comprehensive income (loss) that will not be reclassified to profit or loss** | | | | | |
| 8311 | Gain on remeasurements of defined benefit plan | 6(14) | $ 22,559 | - | $ 99,689 | 1 |
| 8316 | Unrealized gain (loss) from investments in equity instruments measured at fair value through other comprehensive income | 6(5) | 6,895 | - | ( 25,402) | - |
| 8349 | Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | 6(25) | ( 4,512) | - | ( 19,938) | - |
| | **Components of other comprehensive income (loss) that will be reclassified to profit or loss** | | | | | |
| 8361 | Exchange differences on translation | 6(6) | ( 6,073) | - | 701,014 | 4 |
| 8399 | Income tax related to the components of other comprehensive income that will be reclassified to profit or loss | 6(25) | 812 | - | ( 202) | - |
| 8300 | **Other comprehensive income for the year** | | $ 19,681 | - | $ 755,161 | 5 |
| 8500 | **Total comprehensive income for the year** | | $ 2,171,988 | 13 | $ 2,287,917 | 14 |
| | Earnings per share (in dollars) | 6(26) | | | | |
| 9750 | Basic | | $ 1.36 | | $ 0.97 | |
| 9850 | Diluted | | $ 1.36 | | $ 0.97 | |

Chairman: Chih-Hsien Lo Manager: Chin-Cheng Hsu Yu-Hsin Chang Chief Accountant: Yi-Hsin Liu

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| For the year ended December 31, 2024 | | | | | | | | | |
| Balance at January 1, 2024 | | $ 15,791,453 | $ 232,586 | $ 2,307,402 | $ 1,412,342 | $ 1,102,260 | ($ 1,638,343 ) | ($ 260,136 ) | $ 18,947,564 |
| Profit for the year | | - | - | - | - | 1,532,756 | - | - | 1,532,756 |
| Other comprehensive income (loss) for the year | 6(5) | - | - | - | - | 79,751 | 700,812 | ( 25,402 ) | 755,161 |
| Total comprehensive income (loss) for the year | | - | - | - | - | 1,612,507 | 700,812 | ( 25,402 ) | 2,287,917 |
| Distribution of 2023 net income: | | | | | | | | | |
| Legal reserve | 6(17) | - | - | 71,752 | - | ( 71,752 ) | - | - | - |
| Special reserve | 6(17) | - | - | - | 486,137 | ( 486,137 ) | - | - | - |
| Cash dividends | 6(17) | - | - | - | - | ( 473,743 ) | - | - | ( 473,743 ) |
| Non-payment of expired cash dividends from previous years transferred to capital surplus | 6(16) | - | 534 | - | - | - | - | - | 534 |
| Payment of unpaid cash dividends from previous years transferred to capital surplus | 6(16) | - | ( 52 ) | - | - | - | - | - | ( 52 ) |
| Balance at December 31, 2024 | | $ 15,791,453 | $ 233,068 | $ 2,379,154 | $ 1,898,479 | $ 1,683,135 | ($ 937,531 ) | ($ 285,538 ) | $ 20,762,220 |
| For the year ended December 31, 2025 | | | | | | | | | |
| Balance at January 1, 2025 | | $ 15,791,453 | $ 233,068 | $ 2,379,154 | $ 1,898,479 | $ 1,683,135 | ($ 937,531 ) | ($ 285,538 ) | $ 20,762,220 |
| Profit for the year | | - | - | - | - | 2,152,307 | - | - | 2,152,307 |
| Other comprehensive income (loss) for the year | | - | - | - | - | 18,047 | ( 5,261 ) | 6,895 | 19,681 |
| Total comprehensive income (loss) for the year | 6(5) | - | - | - | - | 2,170,354 | ( 5,261 ) | 6,895 | 2,171,988 |
| Distribution of 2024 net income: | | | | | | | | | |
| Legal reserve | 6(17) | - | - | 161,251 | - | ( 161,251 ) | - | - | - |
| Reversal of special reserve | 6(17) | - | - | - | ( 675,410 ) | 675,410 | - | - | - |
| Cash dividends | 6(17) | - | - | - | - | ( 1,531,771 ) | - | - | ( 1,531,771 ) |
| Payment of unpaid cash dividends from previous years transferred to capital surplus | 6(16) | - | ( 34 ) | - | - | - | - | - | ( 34 ) |
| Balance at December 31, 2025 | | $ 15,791,453 | $ 233,034 | $ 2,540,405 | $ 1,223,069 | $ 2,835,877 | ($ 942,792 ) | ($ 278,643 ) | $ 21,402,403 |

Chairman: Chih-Hsien Lo Manager: Chin-Cheng Hsu Yu-Hsin Chang Chief Accountant: Yi-Hsin Liu

| | Notes | | |
|---|---|---|---|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | | |
| Profit before tax | | $ 2,540,885 | $ 1,802,012 |
| Adjustments | | | |
| Adjustments to reconcile profit (loss) | | | |
| Loss (gain) on financial assets at fair value through profit or loss | 6(2)(21) | 3,614 | ( 757 ) |
| Expected credit (gains) losses | 12 | ( 1,930 ) | 8,033 |
| Reversal of allowance for inventory market price decline | 6(4) | ( 23,000 ) | ( 87,000 ) |
| Share of profit of subsidiaries, associates and joint ventures accounted for using equity method | 6(6) | ( 1,027,302 ) | ( 1,156,655 ) |
| Unrealized profit from sales | 6(6) | 9,508 | 13,660 |
| Realized (profit) loss from sales | 6(6) | ( 13,660 ) | 9,911 |
| Depreciation | 6(7)(8)(23) | 1,032,979 | 1,018,871 |
| Loss on disposal of property, plant and equipment | 6(21) | 124 | 476 |
| Interest income | 6(19) | ( 1,613 ) | ( 1,943 ) |
| Dividend income | 6(5)(20) | ( 3,832 ) | ( 4,388 ) |
| Interest expense | 6(22) | 114,893 | 154,395 |
| Changes in operating assets and liabilities | | | |
| Changes in operating assets | | | |
| Financial assets at fair value through profit or loss | | ( 2,857 ) | - |
| Notes receivable | | 24,575 | 25,159 |
| Accounts receivable | | 77,618 | ( 966,405 ) |
| Accounts receivable - related parties | | 15,317 | 174,268 |
| Other receivables | | 29,733 | ( 34,162 ) |
| Inventories | | 718,543 | ( 187,433 ) |
| Prepayments | | ( 14,744 ) | 18,202 |
| Net defined benefit assets - non-current | | ( 11,765 ) | ( 19,850 ) |
| Changes in operating liabilities | | | |
| Contract liabilities - current | | ( 7,878 ) | ( 48,676 ) |
| Notes payable | | 99,678 | 285 |
| Accounts payable | | ( 104,852 ) | 166,010 |
| Other payables | | ( 47,859 ) | 263,633 |
| Refund liabilities - current | | 913 | ( 2,662 ) |
| Cash inflow generated from operations | | 3,407,088 | 1,144,984 |
| Interest received | | 1,613 | 1,943 |
| Dividends received | | 1,148,622 | 813,262 |
| Interest paid | | ( 114,371 ) | ( 154,817 ) |
| Income tax paid | | ( 338,919 ) | ( 106,508 ) |
| Net cash flows from operating activities | | 4,104,033 | 1,698,864 |

(Continued)

| | | | |
|---|---|---|---|
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Cash paid for acquisition of property, plant and equipment | 6(27) | ($ 34,543 ) | ($ 29,412 ) |
| Cash paid for prepayments for business facilities | 6(27) | ( 656,850 ) | ( 84,173 ) |
| Interest paid for prepayments for business facilities | 6(7)(22)(27) | ( 3,672 ) | ( 1,383 ) |
| Decrease in guarantee deposits paid | | 49 | - |
| Net cash flows used in investing activities | | ( 695,016 ) | ( 114,968 ) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Decrease in short-term borrowings | 6(28) | ( 1,026,683 ) | ( 777,373 ) |
| Decrease in other financial liabilities - current | 6(28) | ( 2,010 ) | ( 4,000 ) |
| Payments of lease liabilities | 6(28) | ( 12,289 ) | ( 11,678 ) |
| Increase in long-term borrowings | 6(28) | 950,000 | 750,000 |
| Decrease in long-term borrowings | 6(28) | ( 1,800,000 ) | ( 1,150,000 ) |
| Increase (decrease) in guarantee deposits received | 6(28) | 1,500 | ( 500 ) |
| Cash dividends paid | 6(17)(28) | ( 1,531,771 ) | ( 473,743 ) |
| Non-payment of expired cash dividends from previous years transferred to capital surplus | 6(16) | - | 534 |
| Payment of unpaid cash dividends from previous years transferred to capital surplus | 6(16) | ( 34 ) | ( 52 ) |
| Net cash flows used in financing activities | | ( 3,421,287 ) | ( 1,666,812 ) |
| Net decrease in cash and cash equivalents | | ( 12,270 ) | ( 82,916 ) |
| Cash and cash equivalents at beginning of year | 6(1) | 23,655 | 106,571 |
| Cash and cash equivalents at end of year | 6(1) | $ 11,385 | $ 23,655 |

Chairman: Chih-Hsien Lo　　Manager: Chin-Cheng Hsu Yu-Hsin Chang　　Chief Accountant: Yi-Hsin Liu

Attachment 4

INDEPENDENT AUDITORS' REPORT TRANSLATED FROM CHINESE

To the Board of Directors and Shareholders of Ton Yi Industrial Corp.

## Opinion

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

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

## Basis for opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountants in the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Key audit matters

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

## Existence of sales revenues

Description

Refer to Note 4(29) for the accounting policy on revenue recognition and Note 6(19) for details of operating revenue.

The Group has a large volume of transactions from sales of numerous kinds of products to a wide range of customers in many different locations such as Taiwan, Asia, Europe, America, etc. For the customers and dealers who are from remote districts, the sales revenue transactions need more time for verification. Thus, the existence of sales revenue has been identified as a key audit matter.

How our audit addressed the matter

Our key audit procedures performed in respect of the above key audit matter included the following:

1. Inspecting whether approved additions to the merchandise master file data had been correctly entered in the merchandise master file which include basic information of customers, such as name of representative, location of company, amount of capital and scope of business for evaluating the creditworthiness of buyers.
2. Understanding, evaluating and validating management's controls in respect of the Group's sales transactions from customer's order approval, goods delivery, sales recording, reconciliation of cash receipts and customer's records to subsequent settlement of trade receivables. In addition, testing the effectiveness of internal control environment over revenue recognition.

Performing substantive test on selected sales transactions including confirming orders, shipping documents, invoices and cash receipts to verify the existence of sales revenues.

## Inventory valuation of Tin Plate products

Description

Refer to Note 4(9) for accounting policy on inventories, Note 5(2) for the critical accounting estimates and assumptions uncertainty in relation to inventory valuation and Note 6(5) for details of inventories. For the year ended December 31, 2025, inventory and allowance for price decline of inventories amounted to NT$4,369,067 thousand and NT111,341 thousand, respectively.

The Group's raw materials are often subject to fluctuations in the international steel prices. However, as the Tin Plate products are considered necessities, such price changes may not be immediately reflected in material costs. In addition, the competition landscape within the steel industry in China will continue to affect the price of raw materials that would impact the estimation of net realizable value of inventory. Thus, the inventory valuation has been identified as a key audit matter.

How our audit addressed the matter

Our key audit procedures performed in respect of the above key audit matter included the following:

1. Evaluating the adequacy of allowance for inventory and the consistency of provision policy.
2. Assessing the reasonableness of the estimation of net realizable value of Tin plate products and discussing with management and examining related documents to confirm the adequacy of allowance for price decline.

## Other matter – Parent company only financial reports

We have audited and expressed an unmodified opinion on the parent company only financial statements of Ton Yi Industrial Corp. as of and for the years ended December 31, 2025 and 2024.

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

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

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

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

## Auditors' responsibilities for the audit of the consolidated financial statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated

financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Yeh, Fang-Ting

Independent Accountants

Tien, Chung-Yu

PricewaterhouseCoopers, Taiwan

Republic of China

March 3, 2026

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

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

| | Assets | Notes | December 31, 2025 AMOUNT | | % | December 31, 2024 AMOUNT | | % |
|---|---|---|---|---|---|---|---|---|
| | **Current assets** | | | | | | | |
| 1100 | Cash and cash equivalents | 6(1) | $ | 4,034,885 | 12 | $ | 4,043,771 | 12 |
| 1110 | Financial assets at fair value through profit or loss - current | 6(2) | | - | - | | 757 | - |
| 1150 | Notes receivable, net | 6(3)(4), 8 and 12 | | 798,801 | 2 | | 1,150,658 | 3 |
| 1170 | Accounts receivable, net | 6(3) and 12 | | 2,647,678 | 8 | | 2,853,765 | 8 |
| 1180 | Accounts receivable - related parties | 6(3) and 7 | | 2,071,145 | 6 | | 2,183,122 | 6 |
| 1200 | Other receivables | | | 85,153 | - | | 114,183 | - |
| 1220 | Current income tax assets | 6(26) | | 7,609 | - | | 4,423 | - |
| 130X | Inventories | 6(5) | | 4,257,726 | 12 | | 4,352,121 | 13 |
| 1410 | Prepayments | | | 843,055 | 3 | | 714,970 | 2 |
| 1476 | Other financial assets - current | | | 1,631 | - | | 1,602 | - |
| 11XX | **Total current assets** | | | 14,747,683 | 43 | | 15,419,372 | 44 |
| | **Non-current assets** | | | | | | | |
| 1517 | Financial assets at fair value through other comprehensive income - non-current | 6(6) | | 100,274 | - | | 93,379 | - |
| 1600 | Property, plant and equipment | 6(7)(9) | | 15,834,605 | 46 | | 16,220,961 | 47 |
| 1755 | Right-of-use assets | 6(7)(8) and 7 | | 2,128,460 | 6 | | 1,511,917 | 4 |
| 1760 | Investment property, net | 6(9)(10) | | 72,457 | - | | 79,071 | - |
| 1780 | Intangible assets | 6(11) | | 2,315 | - | | 3,067 | - |
| 1840 | Deferred income tax assets | 6(26) | | 1,295,733 | 4 | | 1,195,121 | 3 |
| 1915 | Prepayments for business facilities | 6(7) | | 17,487 | - | | 182,552 | 1 |
| 1920 | Guarantee deposits paid | 7 | | 28,445 | - | | 31,869 | - |
| 1975 | Net defined benefit asset - non-current | 6(15) | | 213,236 | 1 | | 178,912 | 1 |
| 1990 | Other non-current assets - others | | | 40,934 | - | | 6,950 | - |
| 15XX | **Total non-current assets** | | | 19,733,946 | 57 | | 19,503,799 | 56 |
| 1XXX | **Total assets** | | $ | 34,481,629 | 100 | $ | 34,923,171 | 100 |

(Continued)

| Liabilities and Equity | | Notes | December 31, 2025 AMOUNT | % | December 31, 2024 AMOUNT | % |
|---|---|---|---|---|---|---|
| | **Current liabilities** | | | | | |
| 2100 | Short-term borrowings | 6(4)(12) and 8 | $ 1,565,967 | 5 | $ 2,497,262 | 7 |
| 2130 | Contract liabilities - current | 6(19) | 54,835 | - | 56,605 | - |
| 2150 | Notes payable | | 99,963 | - | 285 | - |
| 2170 | Accounts payable | | 1,887,543 | 5 | 1,975,893 | 6 |
| 2180 | Accounts payable - related parties | 7 | 366,437 | 1 | 358,777 | 1 |
| 2200 | Other payables | | 1,913,943 | 6 | 1,940,914 | 6 |
| 2220 | Other payables - related parties | 7 | 78,777 | - | 92,280 | - |
| 2230 | Current income tax liabilities | 6(26) | 368,713 | 1 | 283,617 | 1 |
| 2280 | Lease liabilities - current | 7 | 235,992 | 1 | 184,149 | - |
| 2305 | Other financial liabilities - current | | 24,347 | - | 25,580 | - |
| 2365 | Refund liabilities - current | | 20,061 | - | 19,148 | - |
| 21XX | **Total current liabilities** | | 6,616,578 | 19 | 7,434,510 | 21 |
| | **Non-current liabilities** | | | | | |
| 2540 | Long-term borrowings | 6(13) | 2,900,000 | 8 | 3,750,000 | 11 |
| 2550 | Provisions - non-current | 6(14) | 89,108 | - | 87,468 | - |
| 2570 | Deferred income tax liabilities | 6(26) | 1,022,072 | 3 | 966,881 | 3 |
| 2580 | Lease liabilities - non-current | 7 | 1,525,969 | 5 | 930,874 | 3 |
| 2630 | Long-term deferred revenue | | 8,996 | - | 13,475 | - |
| 2645 | Guarantee deposits received | | 29,495 | - | 28,470 | - |
| 25XX | **Total non-current liabilities** | | 5,575,640 | 16 | 5,777,168 | 17 |
| 2XXX | **Total liabilities** | | 12,192,218 | 35 | 13,211,678 | 38 |
| | Equity attributable to owners of the parent | | | | | |
| | Share capital | | | | | |
| 3110 | Common stock | 6(16) | 15,791,453 | 46 | 15,791,453 | 45 |
| 3200 | Capital surplus | 6(17) | 233,034 | 1 | 233,068 | 1 |
| | Retained earnings | 6(18) | | | | |
| 3310 | Legal reserve | | 2,540,405 | 7 | 2,379,154 | 7 |
| 3320 | Special reserve | | 1,223,069 | 4 | 1,898,479 | 5 |
| 3350 | Unappropriated retained earnings | | 2,835,877 | 8 | 1,683,135 | 5 |
| 3400 | Other equity interest | | ( 1,221,435) | ( 4) | ( 1,223,069) | ( 4) |
| 31XX | **Equity attributable to owners of the parent** | | 21,402,403 | 62 | 20,762,220 | 59 |
| 36XX | **Non-controlling interests** | | 887,008 | 3 | 949,273 | 3 |
| 3XXX | **Total equity** | | 22,289,411 | 65 | 21,711,493 | 62 |
| | Significant contingent liabilities and unrecognized contract commitments | 9 | | | | |
| 3X2X | **Total liabilities and equity** | | $ 34,481,629 | 100 | $ 34,923,171 | 100 |

Chairman: Chih-Hsien Lo    Manager: Chin-Cheng Hsu  Yu-Hsin Chang    Chief Accountant: Yi-Hsin Liu

| | Items | Notes | 2025 AMOUNT | 2025 % | 2024 AMOUNT | 2024 % |
|---|---|---|---|---|---|---|
| | | | Year ended December 31 | | | |
| 4000 | Operating revenue | 6(19) and 7 | $ 45,638,485 | 100 | $ 44,859,298 | 100 |
| 5000 | Operating costs | 6(5)(11)(15)(24)(25) and 7 | ( 39,186,430) | ( 86) | ( 39,384,395) | ( 88) |
| 5900 | Gross profit from operations | | 6,452,055 | 14 | 5,474,903 | 12 |
| | Operating expenses | 6(10)(11)(15)(24)(25), 7 and 12 | | | | |
| 6100 | Selling expenses | | ( 1,883,023) | ( 4) | ( 1,942,993) | ( 4) |
| 6200 | Administrative expenses | | ( 1,380,799) | ( 3) | ( 1,291,040) | ( 3) |
| 6450 | Expected credit gains (losses) | | 4,571 | - | ( 9,973) | - |
| 6000 | Total operating expenses | | ( 3,259,251) | ( 7) | ( 3,244,006) | ( 7) |
| 6900 | Operating income | | 3,192,804 | 7 | 2,230,897 | 5 |
| | Non-operating income and expenses | | | | | |
| 7100 | Interest income | 6(20) | 44,055 | - | 57,602 | - |
| 7010 | Other income | 6(6)(9)(10)(21) | 109,965 | - | 93,489 | - |
| 7020 | Other gains and losses | 6(2)(8)(22) and 12 | ( 59,647) | - | 50,378 | - |
| 7050 | Finance costs | 6(4)(7)(8)(14)(23) and 7 | ( 186,198) | - | ( 204,594) | - |
| 7000 | Total non-operating income and expenses | | ( 91,825) | - | ( 3,125) | - |
| 7900 | **Profit before income tax** | | 3,100,979 | 7 | 2,227,772 | 5 |
| 7950 | Income tax expense | 6(26) | ( 1,006,202) | ( 2) | ( 766,663) | ( 2) |
| 8200 | **Profit for the year** | | $ 2,094,777 | 5 | $ 1,461,109 | 3 |
| | **Other comprehensive income (loss)** | | | | | |
| | **Components of other comprehensive income that will not be reclassified to profit or loss** | | | | | |
| 8311 | Gain on remeasurements of defined benefit plan | 6(15) | $ 22,559 | - | $ 99,689 | - |
| 8316 | Unrealized gain (loss) from investments in equity instruments measured at fair value through other comprehensive income | 6(6) | 6,895 | - | ( 25,402) | - |
| 8349 | Income tax related to components of other comprehensive income that will not be reclassified to profit or loss | 6(26) | ( 4,512) | - | ( 19,938) | - |
| | **Components of other comprehensive income that will be reclassified to profit or loss** | | | | | |
| 8361 | Exchange differences on translation | | ( 10,808) | - | 737,266 | 2 |
| 8399 | Income tax relating to components of other comprehensive income that will be reclassified to profit or loss | 6(26) | 812 | - | ( 202) | - |
| 8300 | **Other comprehensive income for the year** | | $ 14,946 | - | $ 791,413 | 2 |
| 8500 | **Total comprehensive income for the year** | | $ 2,109,723 | 5 | $ 2,252,522 | 5 |
| | Profit attributable to: | | | | | |
| 8610 | Owners of the parent | | $ 2,152,307 | 5 | $ 1,532,756 | 3 |
| 8620 | Non-controlling interests | | ( 57,530) | - | ( 71,647) | - |
| | | | $ 2,094,777 | 5 | $ 1,461,109 | 3 |
| | Comprehensive income attributable to: | | | | | |
| 8710 | Owners of the parent | | $ 2,171,988 | 5 | $ 2,287,917 | 5 |
| 8720 | Non-controlling interests | | ( 62,265) | - | ( 35,395) | - |
| | | | $ 2,109,723 | 5 | $ 2,252,522 | 5 |
| | Earnings per share (in dollars) | 6(27) | | | | |
| 9750 | Basic | | $ | 1.36 | $ | 0.97 |
| 9850 | Diluted | | $ | 1.36 | $ | 0.97 |

Chairman: Chih-Hsien Lo    Manager: Chin-Cheng Hsu  Yu-Hsin Chang    Chief Accountant: Yi-Hsin Liu

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| For the year ended December 31, 2024 | | | | | | | | | | | |
| Balance at January 1, 2024 | | $ 15,791,453 | $ 232,586 | $ 2,307,402 | $ 1,412,342 | $ 1,102,260 | ($ 1,638,343 ) | ($ 260,136 ) | $ 18,947,564 | $ 984,668 | $ 19,932,232 |
| Profit (loss) for the year | | - | - | - | - | 1,532,756 | - | - | 1,532,756 | ( 71,647 ) | 1,461,109 |
| Other comprehensive income (loss) for the year | 6(6) | - | - | - | - | 79,751 | 700,812 | ( 25,402 ) | 755,161 | 36,252 | 791,413 |
| Total comprehensive income (loss) for the year | | - | - | - | - | 1,612,507 | 700,812 | ( 25,402 ) | 2,287,917 | ( 35,395 ) | 2,252,522 |
| Distribution of 2023 net income: | | | | | | | | | | | |
| Legal reserve | 6(18) | - | - | 71,752 | - | ( 71,752 ) | - | - | - | - | - |
| Special reserve | 6(18) | - | - | - | 486,137 | ( 486,137 ) | - | - | - | - | - |
| Cash dividends | 6(18) | - | - | - | - | ( 473,743 ) | - | - | ( 473,743 ) | - | ( 473,743 ) |
| Non-payment of expired cash dividends from previous years transferred to capital surplus | 6(17) | - | 534 | - | - | - | - | - | 534 | - | 534 |
| Payment of unpaid cash dividends from previous years transferred to capital surplus | 6(17) | - | ( 52 ) | - | - | - | - | - | ( 52 ) | - | ( 52 ) |
| Balance at December 31, 2024 | | $ 15,791,453 | $ 233,068 | $ 2,379,154 | $ 1,898,479 | $ 1,683,135 | ($ 937,531 ) | ($ 285,538 ) | $ 20,762,220 | $ 949,273 | $ 21,711,493 |
| For the year ended December 31, 2025 | | | | | | | | | | | |
| Balance at January 1, 2025 | | $ 15,791,453 | $ 233,068 | $ 2,379,154 | $ 1,898,479 | $ 1,683,135 | ($ 937,531 ) | ($ 285,538 ) | $ 20,762,220 | $ 949,273 | $ 21,711,493 |
| Profit (loss) for the year | | - | - | - | - | 2,152,307 | - | - | 2,152,307 | ( 57,530 ) | 2,094,777 |
| Other comprehensive income (loss) for the year | 6(6) | - | - | - | - | 18,047 | ( 5,261 ) | 6,895 | 19,681 | ( 4,735 ) | 14,946 |
| Total comprehensive income (loss) for the year | | - | - | - | - | 2,170,354 | ( 5,261 ) | 6,895 | 2,171,988 | ( 62,265 ) | 2,109,723 |
| Distribution of 2024 net income: | | | | | | | | | | | |
| Legal reserve | 6(18) | - | - | 161,251 | - | ( 161,251 ) | - | - | - | - | - |
| Reversal of special reserve | 6(18) | - | - | - | ( 675,410 ) | 675,410 | - | - | - | - | - |
| Cash dividends | 6(18) | - | - | - | - | ( 1,531,771 ) | - | - | ( 1,531,771 ) | - | ( 1,531,771 ) |
| Payment of unpaid cash dividends from previous years transferred to capital surplus | 6(17) | - | ( 34 ) | - | - | - | - | - | ( 34 ) | - | ( 34 ) |
| Balance at December 31, 2025 | | $ 15,791,453 | $ 233,034 | $ 2,540,405 | $ 1,223,069 | $ 2,835,877 | ($ 942,792 ) | ($ 278,643 ) | $ 21,402,403 | $ 887,008 | $ 22,289,411 |

Chairman: Chih-Hsien Lo    Manager: Chin-Cheng Hsu  Yu-Hsin Chang    Chief Accountant: Yi-Hsin Liu

| | | | |
|---|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Profit before tax | | $ 3,100,979 | $ 2,227,772 |
| Adjustments | | | |
| Adjustments to reconcile profit (loss) | | | |
| Loss (gain) on financial assets at fair value through profit or loss | 6(2)(22) | 3,614 | ( 757 ) |
| Expected credit (gains) losses | 12 | ( 4,571 ) | 9,973 |
| Provision (reversal of allowance) for inventory market price decline | 6(5) | 15,988 | ( 104,190 ) |
| Depreciation | 6(7)(8)(10) | 2,835,971 | 2,832,842 |
| Loss on disposal of property, plant and equipment | 6(22) | 2,706 | 6,944 |
| Loss (gain) from lease modifications | 6(8)(22) | 797 | ( 7,247 ) |
| Amortization | 6(11)(24) | 729 | 806 |
| Interest income | 6(20) | ( 44,055 ) | ( 57,602 ) |
| Dividend income | 6(6)(21) | ( 3,832 ) | ( 4,388 ) |
| Interest expense | 6(23) | 186,198 | 204,594 |
| Changes in operating assets and liabilities | | | |
| Changes in operating assets | | | |
| Financial assets at fair value through profit or loss | | ( 2,857 ) | - |
| Notes receivable | | 352,430 | ( 327,271 ) |
| Accounts receivable | | 210,409 | ( 1,236,188 ) |
| Accounts receivable - related parties | | 111,977 | ( 460,596 ) |
| Other receivables | | 29,006 | ( 37,175 ) |
| Inventories | | 77,935 | ( 106,376 ) |
| Prepayments | | ( 118,537 ) | ( 251,772 ) |
| Net defined benefit assets - non-current | | ( 11,765 ) | ( 19,850 ) |
| Changes in operating liabilities | | | |
| Contract liabilities - current | | ( 1,770 ) | ( 52,702 ) |
| Notes payable | | 99,678 | 285 |
| Accounts payable | | ( 88,350 ) | 731,699 |
| Accounts payable - related parties | | 7,660 | 108,025 |
| Other payables | | ( 83,599 ) | 452,221 |
| Other payables - related parties | | ( 13,503 ) | 33,410 |
| Refund liabilities - current | | 913 | ( 2,662 ) |
| Long-term deferred revenue | | ( 4,479 ) | ( 3,823 ) |
| Cash inflow generated from operations | | 6,659,672 | 3,935,972 |
| Interest received | | 44,079 | 52,803 |
| Dividends received | | 3,832 | 4,388 |
| Interest paid | | ( 185,294 ) | ( 204,689 ) |
| Income tax paid | | ( 972,267 ) | ( 656,200 ) |
| Net cash flows from operating activities | | 5,550,022 | 3,132,274 |

(Continued)

| | | | |
|---|---|---|---|
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Increase in other financial assets - current | | ($ 29 ) | ($ 313 ) |
| Cash paid for acquisition of property, plant and equipment | 6(28) | ( 1,084,655 ) | ( 563,068 ) |
| Proceeds from disposal of property, plant and equipment | | 48,670 | 10,751 |
| Cash paid for prepayments for business facilities | 6(28) | ( 982,742 ) | ( 769,070 ) |
| Interest paid for prepayments for business facilities | 6(7)(23)(28) | ( 3,672 ) | ( 1,383 ) |
| Decrease (increase) in guarantee deposits paid | | 3,424 | ( 1,265 ) |
| (Increase) decrease in other non-current assets | | ( 33,984 ) | 6,629 |
| Net cash flows used in investing activities | | ( 2,052,988 ) | ( 1,317,719 ) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Decrease in short-term borrowings | 6(29) | ( 931,295 ) | ( 232,654 ) |
| Decrease in other financial liabilities - current | 6(29) | ( 1,233 ) | ( 729 ) |
| Payments of lease liabilities | 6(29) | ( 225,561 ) | ( 244,303 ) |
| Increase in long-term borrowings | 6(29) | 950,000 | 750,000 |
| Decrease in long-term borrowings | 6(29) | ( 1,800,000 ) | ( 1,150,000 ) |
| Increase (decrease) in guarantee deposits received | 6(29) | 1,025 | ( 136 ) |
| Cash dividends paid | 6(18)(29) | ( 1,531,771 ) | ( 473,743 ) |
| Non-payment of expired cash dividends from previous years transferred to capital surplus | 6(17) | - | 534 |
| Payment of unpaid cash dividends from previous years transferred to capital surplus | 6(17) | ( 34 ) | ( 52 ) |
| Net cash flows used in financing activities | | ( 3,538,869 ) | ( 1,351,083 ) |
| Effect of foreign exchange rate changes on cash and cash equivalents | | 32,949 | 272,088 |
| Net (decrease) increase in cash and cash equivalents | | ( 8,886 ) | 735,560 |
| Cash and cash equivalents at beginning of year | 6(1) | 4,043,771 | 3,308,211 |
| Cash and cash equivalents at end of year | 6(1) | $ 4,034,885 | $ 4,043,771 |

Chairman: Chih-Hsien Lo Manager: Chin-Cheng Hsu Yu-Hsin Chang Chief Accountant: Yi-Hsin Liu

Ton Yi Industrial Corp Attachment 5

2025 Earnings Appropriation

Unit：NT$

| Item | Amount |
|---|---|
| Net Income for 2025 | 2,152,306,609 |
| Add：Gain remeasurments of defined benefit plans | 18,047,292 |
| Unappropriated Retained Earnings of the 2025 | 2,170,353,901 |
| Less：Legal Reserve | (217,035,390) |
| Add：resersat of special reserve, | 1,633,824 |
| 2025 Earnings Available for Distribution | 1,954,952,335 |
| Add：Unappropriated Retained Earnings at beginning of year | 665,523,385 |
| Total distributable earnings | 2,620,475,720 |
| 2025 Earnings appropriation: | |
| Cash dividend (NT$1.18 per share ) | (1,863,391,504) |
| Unappropriated Retained Earnings at end of year | 757,084,216 |

NOTE：

1. Net income for 2025 shall be preferred in the profie distribution.
2. Each common shareholder will be entitled to receive the cash dividends in dollar amount. The fractional parts would be classified as "other non-operation income"

**Chairman:** **Chih-Hsien Lo** **Manager:** **Chin-Cheng Hsu** **Yu-Hsin Chang** **Chief Accountant:** **Yi-Hsin Liu**

Ton Yi Industrial Corporation Attachment 6

## Details of the Duties Subject to Releasing the Candidates of Directors from Non-competition

As of 02/28/2026

| Name | Current position with other company |
|---|---|
| Representative of Uni-President Enterprises Corp.：Chih-Hsien Lo | **Chairman：**<br>Uni-President Enterprises Corp., President Natural Industrial Corp., Presicarre Corporation, TTET Union Corp., Prince Housing & Development Corp., President Packaging Industrial Corp., Woongjin Foods Co., Ltd., Daeyoung Foods Co., Ltd., President International Development Corp., Uni-President China Holdings Ltd. (Cayman), Changjiagang President Nisshin Food Co., Ltd., ScinoPharm Taiwan, Ltd., Uni-President (Philippines) Corp., Uni-President (Thailand) Ltd., Uni-President (Vietnam) Co., Ltd., President Enterprises (China) Investment Co., Ltd., President Chain Store Corp., Uni-President Cold-Chain Corp., Presco Netmarketing Inc., Uni-President Dream Parks Corp.,President Century Co., Ltd., President Property Corporation, Nanlien International Corp., Tone Sang Construction Corp., Prince Real Estate Co., Ltd., Times Square International Holding Co., Times Square International Stays Corporation, Time Square International Hotel Corporation, Uni-President Express Corp., Cheng-Shi Investment Holding Co.<br>**Vice Chairman** : President Nisshin Corp.<br>**Director :**<br>Uni-Wonder Corporation, Uni-President Organics Corp., Uni-President Glass Industrial Co., Ltd., Cayman President Holdings Ltd., Kai Yu (BVI) Investment Co., Ltd., President Fair Development Corp., Uni-President Southeast Asia Holdings Ltd., Uni-President Asia Holdings Ltd., Uni-President International (HK) Co., Ltd., Champ Green Capital Limited, Champ Green (Shanghai) Consulting Co., Ltd., Guangzhou President Enterprises Co., Ltd., Fuzhou President Enterprises Co., Ltd., Xinjiang President Enterprises Food Co., Ltd., Wuhan President Enterprises Food Co., Ltd., Uni-President Enterprises(Kunshan) Food Technology Co., Ltd., Chengdu President Enterprises Food Co., Ltd., Shenyang President Enterprises Co., Ltd., Harbin President Enterprises Co., Ltd., Hefei President Enterprises Co., Ltd., Zhenzhou President Enterprises Co., Ltd., Beijing President Enterprises Drinks Co., Ltd., Kunshan President Enterprises Food Co., Ltd., Nanchang President Enterprises Co., Ltd., President (Shanghai) Trading Co., Ltd., Kunming President Enterprises Food Co., Ltd., Yantai Tongli Beverage Industries Co., Ltd., Changsha President Enterprises Co., Ltd., Bama President Mineral Water Co., Ltd., Nanning President Enterprises Co., Ltd., Zhanjiang President Enterprises Co., Ltd., Chongqing President Enterprises Co., Ltd., Taizhou President Enterprises Co., Ltd., Akesu President Enterprises Co., Ltd., Changchun President Enterprises Co., Ltd., 司 Uni-President Enterprises (Shanghai) Management Consulting Co., Ltd., Uni-President (Shanghai) Pearly Century Co., Ltd., Baiyin President Enterprises Co., Ltd., Hainan President Enterprises Co., Ltd., Guiyang President Enterprises Co., Ltd., Jinan President Enterprises Co., Ltd., Hangzhou President Enterprises Co., Ltd., Wuxue Uni Mineral Water Co., Ltd., Shijiazhuang President Enterprises Co., Ltd., Xuzhou President Enterprises Co., Ltd., Henan President Enterprises Co., Ltd., President (Kunshan) Trading Co., Ltd., Shanxi President Enterprises Co., Ltd., Jiangsu President Enterprises Co., Ltd., Changbaishan Mountain President Enterprises, Ningxia President Enterprises Co., Ltd., Uni-President Enterprises(Kunshan) |

| | |
|---|---|
| | Real Estate Development Co., Ltd, President Enterprises (Shanghai) Co., Ltd., President Enterprises (Inner Mongolia) Co., Ltd., Shaanxi President Enterprises Co., Ltd., Uni-President Enterprise (Hutubi) Tomato Products Technology Co., Ltd., Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd., Uni-President Enterprises (Tianjin) Co., Ltd., Uni-OAO Travel Service Corp., President Packaging Holdings Ltd., Kuang Chuan Dairy Co., Ltd., Kuang Chuan Foods Co., Ltd., 司 Uni-President Development Corp., President Professional Baseball Team Corp., TaitMarketing & Distribution Co., Ltd., Weilih Food Corp., Keng Ting Enterprises Co., Ltd., PCS (BVI) Holdings Ltd., PCS (Labuan) Holdings Ltd., RSI, Retail Support International Corp., Uni-President Assets Holdings Ltd., Kao Chuan Inv. Co., Ltd.<br>**Supervisor :**<br>Infinity Holdings Ltd., Eternity Holdings Ltd., Celestial Prosperities Holdings Ltd.<br>**President :** Presco Netmarketing Inc., Uni-President Express Corp. |
| Representative of Uni-President Enterprises Corp.：<br>Jau-Kai Huang | **Chairman**：Uni-President Vendor Corp.<br>**Director :**<br>Uni-President (Vietnam) Co., Ltd., President Chain Store Corporation, Uni-President Cold-Chain Corp., Uni-President Express Corp. |
| Yi-Chang Lin | **Independent Directors :**<br>Lasertek Taiwan Co., Ltd.,Kent Industrial Co., Ltd. |