

Stock symbol : 2496

卓越成功股份有限公司

SUCCESS PRIME CORPORATION

2026 AGM (Physical Shareholders' Meeting)

Handbook (Translation)

Date : May 29, 2025 (Tuesday)

Place : 14F., No.17, Xuchang St., Zhongzheng Dist., Taipei City, Taiwan(R.O.C.)

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Success Prime Corporation

2026 AGM Meeting Procedure

- I. Chairman Call Meeting to Order
- II. Message from the Chairman
- III. Reported Matters
- IV. Acknowledged Matters
- V. Matters for Discussion
- VI. Extemporaneous Motions
- VII. Adjournment

Success Prime Corporation

2026 AGM Meeting Agenda

- I. Time: May 29, 2026 (Tuesday) 10a.m.
- II. Place: 14F., No.17, Xu-chang St., Zhong-zheng Dist., Taipei City, Taiwan(R.O.C.)
- III. Chairman Call Meeting to Order
- IV. Message from the Chairman
- V. Reported Matters
 - i. The company's 2025 Annual Business Report.
 - ii. Audit Committee's Review of the 2025 Audited Financial Statements.
 - iii. Report on the 2025 Compensation Distribution of Employees and Directors.
 - iv. Report on the 2025 cash dividend earnings distribution.
 - v. Report on the Directors' remuneration in 2025.
- VI. Acknowledged Matters
 - i. Proposal for the 2025 Business Report and Financial Statements.
 - ii. Proposal for Distribution of 2025 Profits.
- VII. Matters for Discussion
 - i. Earnings transfer to capital increase and issuance of new shares.
- VIII. Extemporaneous Motions
- IX. Adjournment

Reported Matters

I. The Company's 2025 Annual Business Report.

Explanation:

The 2025 Business Report is attached as Attachment 1.

II. Audit Committee's Review Report of 2025 Audited Financial Statements.

Explanation:

Audit Committee's Review Report is attached as Attachment 2.

III. Report on the 2025 Compensation Distribution of Employees and Directors.

Explanation:

- i. According to Article 20 of the SPC's Articles of Incorporation, If SPC makes profit in the year, Employees compensation should be no less than 2% (No less than 0.5% of the profit will be allocated as remuneration to grassroots employees.) , and directors' compensation should not exceed 5%.
- ii. In accordance with the SPC's 2025 profit before tax of NT\$ 129,527,460, the compensation is distributed in cash with NT\$ 2,590,550 as employees compensation (Including employee compensation of 0.5% of profits distributed to grassroots employees, amounting to NT\$647,638) (2%) and NT\$ 1,942,912 as directors compensation (1.5%).

IV. Report on the 2025 cash dividend earnings distribution.

Explanation:

- i. Per Article 240, Item 5 of the Company Act , and Article 20-3 of the SPC's Articles of Association, cash dividends may be distributed after a special resolution from the BOD is authorized and reported to the AGM.
- ii. The SPC's 2025 earning distribution of cash dividends is as follows:

Year	Distribution Date	Distribution Amount Per Share	Total Distribution Amount
2025H1	Sep. 19, 2025	NT \$ 1.5	NT \$ 28,650,660
2025H2	Apr. 23, 2026	NT \$ 3.0	NT \$ 57,301,320

V. Report on the Directors' remuneration in 2025.

Explanation:

For details on the remuneration received by directors, including the remuneration policy, individual remuneration content and amount, is attached as Attachment 3.

Acknowledgements Matters

I. (Proposed by the Board)

Proposal:

Adopt the 2025 Business Report and Financial Statements.

Explanation:

- i. The SPC's 2025 Business Report and Financial Statements have been approved by the Board and examined by the audit committee, the Financial Statements were audited by independent auditors, Chien-Hui Lu and An-Chih Cheng auditors of KPMG, review reports were formulated.
- ii. 2025 Business Report, Independent Auditors' Report and Financial Statements are attached as follow Attachment 1, 4, and 5.

Resolution:

II. (Proposed by the Board)

Proposal:

Adopt the distribution of 2025 profits.

Explanation:

The 2025 Profit Distribution Table is attached as Attachment 6.

Resolution:

Matters for Discussion

I. (Proposed by the Board)

Proposal:

Earnings transfer to capital increase and issuance of new shares.

Explanation:

- i. It is proposed to allocate NT\$9,550,220 from the distributable surplus of the second half of 2025 to issue 955,022 new shares as capital increase, with a par value of NT\$10 per share, all of which are common shares.
- ii. This allocation will be based on the shareholders listed in the shareholder register on the ex-rights date and their shareholding ratio. For every 1,000 shares, 50 shares will be issued free of charge. Any fractional shares (less than one share) must be consolidated by the shareholders themselves within five days from the date of suspension of transfer. If the consolidation is not completed within the specified period, or if the consolidated shares are still less than one share, they will be converted into cash at par value, calculated to the nearest NT\$ (to offset the costs of the Taiwan Depository & Clearing Corporation or the registration fee for entities without physical registration). Shares less than NT\$ will be disregarded. The Chairman is authorized to purchase these fractional shares at par value through designated parties.
- iii. If any of the requirements stipulated in this case need to be changed due to changes in relevant laws and regulations of the competent authority, objective environmental influences, or factual needs, or if the number of outstanding shares is affected due to the repurchase of the company's shares or other reasons, and the share issuance ratio needs to be adjusted accordingly, the Board of Directors shall be authorized by the Shareholders' Meeting to handle such matters with full authority.
- iv. The rights and obligations of the newly issued shares in this capital increase are the same as those of the existing shares.
- v. After this case is submitted to the Shareholders' Meeting for approval and to the competent authority for approval, the Board of Directors shall be authorized to determine the ex-rights date.

Resolution:

Extemporaneous Motions

Adjournment

(Attachment 1)

Success Prime Corporation 2025 Annual Business Report

I. 2025 Annual Business Report

i. Business Plan Outcome

Consolidated net operating revenue for fiscal year 2025 was NT\$870,822 thousands, an increase of 4.19% compared to NT\$835,832 thousands in fiscal year 2024; consolidated net profit attributable to owners of the parent company for fiscal year 2025 was NT\$116,706 thousands, a decrease of 12.15% compared to NT\$132,849 thousands in fiscal year 2024. Driven by a strategy of deepening existing markets and expanding into new locations, overall revenue maintained steady growth momentum in 2025. However, the company actively pursued its medium- to long-term growth strategy this year, establishing several directly-operated junior and senior high schools and simultaneously expanding into the Indonesian market. This resulted in a significant increase in fixed costs and one-time investment expenses during the initial stage of operation, before reaching economies of scale, further impacting profitability.

In summary, the decline in profit in 2025 was mainly due to the increased costs and expenses resulting from strategic expansion, which are necessary investments in the medium- to long-term growth strategy. As enrollment at newly established campuses gradually increases and operations in overseas markets mature, the company expects its annual revenue and profitability to improve gradually, bringing more stable growth momentum.

ii. Budget Implementation: The Company has not disclosed financial forecasts.

iii. Analysis of Financial Income, Expenditure and Profitability

Units: NT\$ Thousand; %

Item/Year		Consolidated		Individual	
		2025	2024	2025	2024
Income and expenditure	Operating Revenue	870,822	835,832	254,358	244,725
	Net Operating Income	138,342	149,440	35,737	31,453
	Non-operating Income and Expenses	7,305	14,507	89,257	108,250
	Profit before tax	145,647	163,947	124,994	139,703
	Profit	115,027	132,359	116,706	132,849
Analysis of profitability	Return on assets	8.02	9.57	12.59	14.70
	Return on equity	12.84	15.09	13.12	15.26
	Pre-tax profit to paid-in Capital ratio (%)	76.25	85.83	65.44	73.14
	Net Profit rate	13.20	15.83	45.88	54.28
	EPS (NT\$)	Non-adjusted	6.12	7.02	6.12
	Adjusted	-	-	-	-

iv. Analysis of Financial Income, Expenditure and Profitability

The Corporation's main business is education service with faculty and curriculum management for primary and secondary education, there is no R&D fee investments in 2025.

II. 2025 Business Plan Prospects

- i. Operation Strategy, Planning and Key Marketing Policies
 - A. Our company continues to leverage the professional teaching resources of its subsidiary, "Chen Li Education," as the core foundation for development. Our services cover the entire educational process, from elementary school to private junior high school, including entrance exams, high school entrance exams, subject-specific tests, and second-stage written and oral exams, providing comprehensive planning and professional guidance. With a robust integrated education platform, we continuously increase the number of students enrolled in all subjects at our branch junior high schools and actively offer winter and summer camps to enhance enrollment and curriculum depth. We are also further expanding into the upper elementary school market, promoting high-end specialized programs such as nature-based practical training, physician camps, and private school classes, serving as a crucial engine for the operational growth of each branch school.
 - B. Regarding regional expansion, between 2024 and 2025, in response to the population growth trend in the Zhubei area, our company will successively add three directly operated junior and senior high schools and acquire the Sanmin branch school to specialize in junior high school education, thereby strengthening our senior high school student base. In 2026, we will introduce a strong marketing and enrollment team to drive the transformation of our overall operational layout in the Greater Hsinchu area, improve enrollment efficiency and market penetration, and drive regional operational growth.
 - C. In the Taichung area, considering the vast market area and development potential, the Taichung branch school was relocated to the current site of the First Senior High School in 2022, and a new Dadun branch school was added in 2024 to expand service capacity. In 2026, based on the existing solid teaching staff and competitive advantage, the company will continue to increase enrollment and operational efficiency, steadily moving towards profitability after achieving break-even.
 - D. Regarding overseas expansion, the company expanded its investment in Southeast Asia in 2024, combining its expertise in Indonesian and Vietnamese human resources agencies to establish "Excellence Global." Prioritizing the development of Mandarin training services for caregivers and extending into the K-12 online mathematics learning field, the company will gradually build a one-stop integrated platform and develop differentiated teaching materials and assessment systems. Operational growth slowed in 2025 due to local regulations; in 2026, with accumulated operational experience and improved market adaptability, the company will continue to optimize its operating model, aiming to make it another important growth driver.
 - E. In addition, several new locations and classrooms will be established and expanded in 2025, including Xinzhuang Xingfu School, Neihu Kangning Elementary School, Neihu Shilin Junior High School, and Yihe New Campus. Moving forward, the Group will continue to leverage its existing brand, teachers, and teaching materials to drive steady growth in its operating scale by 2026 in a market environment where educational demand is highly inelastic.

ii. Sales Volume Forecast and Basis

The Group's comprehensive academic branch schools maintain a steady growth trend. It is projected that by 2026, through the establishment of new branch schools and the expansion of classroom space, the Group will gradually increase its student enrollment, driving continued overall growth. Future growth will primarily focus on expanding the number of branches, subjects, and grade levels at the junior high and elementary school levels to strengthen the student recruitment base and curriculum completeness, thereby improving the operational efficiency of each campus.

Furthermore, targeting prominent private elementary and junior high schools in the Northern Taiwan region, the Group continues to promote teacher assignment and textbook cooperation in mathematics, science, and natural sciences, actively expanding its partner schools and service scope to contribute to revenue and profit, and strengthen its overall operational structure.

III. Impact from Future Development Strategies, External Market Environment, Legal Environment, and Global Environment

The supplementary education industry is a licensed sector, requiring approval from both central and local governments in addition to complying with central government regulations. Our Group operates with a commitment to legality and public safety, and all our business locations are legally registered educational environments.

Regarding the overall business environment, while Taiwan's declining birth rate continues to intensify, some emerging regions are experiencing population growth, driving stable demand for education. Our Group plans to establish two new campuses in northern and southern Taiwan in 2026, further deepening our presence in the elementary and junior high school market, expanding our market share, and strengthening our core business foundation.

Regarding overseas expansion, Excellence Global initially focused on the Indonesian market, but progress has slowed due to local regulations and cultural factors. To improve expansion efficiency, our Group does not rule out collaborating with local educational institutions in Vietnam through strategic alliances or investments to enter the market, shortening the learning curve, and leveraging our comprehensive corporate governance, legal compliance, and financial management mechanisms to maximize post-investment management synergies.

Going forward, the Group will continue to monitor changes in competition, regulations and the overall operating environment, flexibly adjust its development strategies, ensure long-term competitiveness and sustainable operation, and create stable returns for shareholders, aiming to repay all shareholders for their years of support with better operating results.

Chairman: Shu-Ling Tseng

General Manager: Shu-Ling Tseng

Accounting Manager: Hsiang-Yi Lo

(Attachment 2)

Success Prime Corporation Audit Committee's Review Report

The Board of Directors has prepared the SPC's 2025 Business Report, Consolidated and Subsidiary Financial Statements, and distribution of earnings proposal. Accountants Chien-Hui Lu and An-Chih Cheng of CPA firm of KPMG was retained to audit SPC's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and earnings allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of Success Prime Corporation. According to relevant requirements of the Securities and Exchange Act (Article 14-4) and the Company Act (Article 219), we hereby submit this report.

TO SPC 2026 AGM

Audit Committee Convener:

Bing- Quan Shi

Mar.4, 2026

The Directors' remuneration in 2025.

2025/12/31

Title	Name	Director's remuneration				Relevant Remuneration Received by Directors Who are Also Employees				Total of A, B, C, D, E, F, and G and the ratio of the total of A, B, C, D, E, F, and G on the net income		Remuneration from investee companies other than subsidiaries or the parent company							
		Remuneration (A)		Retirement pension (B)		Director's remuneration (C) (Note)		Fees for conducting business (D)		Salary, Bonuses, and Allowances (E)			Severance Pay (F)		Employee Compensation (G) (Note)				
		The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements		The company	All companies in the consolidated financial statements	Cash	Stock	The company	All companies in the consolidated financial statements	
Chairman	Shu-Ling Tseng	60	-	-	206	206	18	18	284	6,048	-	-	-	-	6,332	6,332	5.43%	5.43%	None
Director (Note 2)	Min-Chun Chen	24	-	-	87	87	6	6	117	-	28	-	-	-	117	664	0.57%	0.57%	None
Director	Endow Capital Management Inc. Representative: Xiang-Qi Fang	60	-	-	206	206	18	18	284	-	-	-	-	-	284	284	0.24%	0.24%	None
Director	Endow Capital Management Inc. Representative: Jin-Ru Cheng	60	-	-	206	206	18	18	284	-	-	-	-	-	284	284	0.24%	0.24%	None
Director (Note 2)	Bash Consultant Inc. Representative: Yen-Shuan Chen	24	-	-	87	87	6	6	117	-	-	-	-	-	117	117	0.10%	0.10%	None
Director (Note 2)	Bash Consultant Inc. Representative: Wei Chen	36	-	-	120	120	12	12	168	-	16	-	-	-	257	629	0.22%	0.54%	None
Director	Bash Consultant Inc. Representative: Yun Chen	60	-	-	206	206	18	18	284	-	-	-	-	-	284	284	0.24%	0.24%	None
Independent Director	Bing-Quan Shi	120	-	-	206	206	18	18	344	-	-	-	-	-	344	344	0.29%	0.29%	None
Independent Director	Pei-Jun Hong	120	-	-	206	206	15	15	341	-	-	-	-	-	341	341	0.29%	0.29%	None
Independent Director	Ying-De Wu	120	-	-	206	206	18	18	344	-	-	-	-	-	344	344	0.29%	0.29%	None
Independent Director	Chih-Chieh Tsai	48	-	-	87	87	6	6	141	-	-	-	-	-	141	141	0.12%	0.12%	None
Independent Director (Note 2)	Chih-Liang Chang	72	-	-	120	120	12	12	204	-	-	-	-	-	204	204	0.17%	0.17%	None

1. Description of the policy, system, standards and structure of the remuneration paid to the Directors and Independent Directors of the Company and explain the relevance of the amount of remuneration paid to them based on factors such as responsibility, risk and time commitment.

(1) According to the Company's Articles of Association, the remuneration of directors, regardless of operating profit or loss, shall be determined by the Board of Directors based on their individual contributions and with reference to domestic and international industry standards. The Board may authorize the determination of reasonable remuneration for independent directors, which may differ from that of general directors. It is also stipulated that if there is a profit in a given year, no more than 5% shall be allocated to directors' remuneration. The directors' remuneration for 2024 has already been distributed in 2025 as resolved. Furthermore, on March 4, 2026, the Remuneration Committee and the Board of Directors resolved to allocate NT\$1,942,912 to directors' remuneration for 2025, representing 1.50% of the current profit.

(2) As resolved by the Board of Directors, the current directors will be paid NT\$5,000 per month, while the independent directors, due to their concurrent roles as members of the Audit Committee and some of them as members of the Remuneration Committee, will be paid NT\$10,000 per month, taking into account industry standards.

2. Except as disclosed above, remuneration received by directors in the most recent year for services rendered to the all companies in the financial statements (e.g. acting as a non-employee consultant to parent company/all companies in the financial statements/investee companies):

(1) Director Chen Ming-Chun: During his tenure as a director (January 1, 2025 - May 27, 2025), his hourly teaching fee amounted to NT\$351 thousands.

(2) Director Chen Wei: During his tenure as a director (May 27, 2026 - December 31, 2025), his service fee as the Chairman's Assistant amounted to NT\$60 thousands.

Note 1: Directors' remuneration and employee remuneration for 2025 have not yet been distributed. The directors' remuneration in this table is estimated as a weighted average based on board attendance and term of office, in accordance with the regulations governing the remuneration of directors, managers, and functional committee members. Employee remuneration is estimated based on the proportion of the actual amount distributed last year.

Note 2: At the shareholders' meeting on May 27, 2025, a board re-election was held. Min-Chun Chen, Yen-Shuan Chen, and Chih-Chieh Tsai stepped down after the re-election, while Wei Chen and Chih-Liang Chang were newly elected. The amounts in this table only reveal the remuneration received during their tenure as directors.

The Board of Directors and Shareholders

Success Prime Corporation

Opinion

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

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 ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") and 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 Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

1. Revenue Recognition of Education Services

Please refer to Note 4 (15)" Summary of significant accounting policies—Revenue recognition", Note 6 (21)" Description of significant accounting—Operating revenue" to the consolidated financial statements.

Description of key audit matter:

The Group main source of business revenue is from education service. The revenue recognition of the Group Education Service, collect student prepaid full tuition payment, then calculated and recognized as revenue according to the actual teaching timeline of the course. Due to the wide range of education service revenue from various courses offered, and the large volume of transactions, the auditors believe that the correctness of the revenue calculation from education services may possess potential risks and therefore list it as a key audit matter.

How the matter was addressed in our audit:

The accountant's main audit procedures for the above key audit matters include understanding and testing the design and implementation effectiveness of the main internal controls for the calculation process of education service income; verifying the correctness of the relevant information used by the combined company to calculate the education service income statement, including auditing Check whether the tuition fees collected in advance from students are consistent with those recorded in the account, and check the consistency of the teaching period used to calculate income in the student revenue sharing calculation sheet with the actual class schedule of students; test the rationality of the calculation formula in the student revenue sharing calculation sheet, and Recalculate its correctness.

2. Assessment of Goodwill and Trademark Impairment

Please refer to Note 4(12) and Note 4(13)“ Summary of significant accounting policies—Intangible Assets and Non-Financial Assets”. Regarding the uncertainty of accounting estimates and assumptions in goodwill impairment assessment, please refer to the five major sources of uncertainty in accounting judgments, estimates and assumptions in the notes to the consolidated financial report for details Note 6(10)“ Description of significant accounting—Goodwill and Trademark Impairment” to the consolidated financial statements.

Description of key audit matter:

Since the amount of goodwill and trademark rights of the merged company accounts for 33% of the total assets and the amount is significant, resulting from mergers and acquisitions, as the merged company is susceptible to fluctuations in the market environment and other factors, the impairment of this goodwill and trademark rights is Assessment is important; the asset impairment assessment includes the process of identifying the cash-generating unit, determining the assessment model, determining important assumptions and calculating the recoverable amount. The assessment process is complex and involves subjective judgment by the management, so they are classified as key audit matters.

How the matter was addressed in our audit:

The accountant's main audit procedures for the above key audit matters; understand management’s process for goodwill and trademark impairment assessments and obtaining relevant schedules; evaluating the appropriateness of valuation models based on the financial reporting framework and industry practices; reconciling model cash flows to management’s budgets; assessing historical forecast accuracy; performing sensitivity analyses on key assumptions—such as revenue, terminal growth, and discount rates—and evaluating their reasonableness; and verifying the models' mathematical accuracy.

Other Matters

Success Prime Corporation has prepared its parent company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unqualified opinion.

Responsibility of Management and Governance Units over the Consolidated Financial Statements

The responsibility of the Management is to formulate the Consolidated Financial Statements in accordance to the financial reports preparation guidelines by securities issuer and be approved by the Financial Supervisory Commission; to release Consolidated Financial Statements that is prepared through effective international Financial Reporting Standards, International accounting standards, and permissible interpretation notices; to maintain the necessary internal controls relating to the preparation of Consolidated Financial Statements, ensuring that the Consolidated Financial Statements do not contain significant false representations of fraud or error.

In preparing the Consolidated Financial Statements, the responsibilities of the management also include assessing the ability of the Success Prime Corp. to sustain its operations, the disclosure of related matters, and the adoption of the accounting basis for sustainable operations, unless the Management intends to liquidate Success Prime Corp. or terminate business, or other options that are not practical besides than liquidation or closure.

The governance unit of the Success Prime Corp. (the Audit Committee included) has the responsibility to supervise financial reporting procedures.

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 maintain 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 Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our 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 for the year ended December 31, 2025 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.

The engagement partners on the audit resulting in this independent auditors' report are Chien-Hui Lu and An-Chih Cheng.

KPMG

Taipei, Taiwan (Republic of China)

March 4, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with 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 applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

SUCCESS PRIME CORPORATION AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024		December 31, 2025		December 31, 2024	
	Amount	%	Amount	%	Amount	%	Amount	%
ASSETS								
Current assets								
1100	\$	207,789	14	240,225	17			
1136		284,844	19	252,301	18			
1150		20	-	76	-			
1170		4,199	-	3,323	-			
1180		10	-	15	-			
130X		2,272	-	3,004	-			
1470		5,269	-	4,467	-			
		<u>504,403</u>	<u>34</u>	<u>503,411</u>	<u>35</u>			
Non-current assets								
1510		16,494	1	-	-			
1517		3,900	-	3,900	-			
1535		16,656	1	14,617	1			
1550		-	-	12,893	1			
1600		287,412	19	277,575	20			
1755		122,543	8	83,090	6			
1781		404,144	27	404,144	28			
1805		81,419	6	81,419	6			
1821		6,040	1	270	-			
1840		699	-	995	-			
1981		26,012	2	26,878	2			
1990		18,520	1	19,386	1			
		<u>983,839</u>	<u>66</u>	<u>925,167</u>	<u>65</u>			
Total assets								
		<u>\$ 1,488,242</u>	<u>100</u>	<u>1,428,578</u>	<u>100</u>			
LIABILITIES AND EQUITY								
Current liabilities								
		\$	354,453	24	\$	332,036	23	
		24,941	2	24,209	2			
		54	-	28	-			
		62,415	4	58,441	4			
		18,048	1	18,147	1			
		53,887	4	38,083	3			
		<u>5,850</u>	<u>-</u>	<u>5,259</u>	<u>-</u>			
		<u>519,648</u>	<u>35</u>	<u>476,203</u>	<u>33</u>			
Non-current liabilities								
		6,780	-	4,880	1			
		2,636	-	2,810	-			
		<u>67,242</u>	<u>5</u>	<u>45,199</u>	<u>3</u>			
		<u>76,658</u>	<u>5</u>	<u>52,889</u>	<u>4</u>			
		<u>596,306</u>	<u>40</u>	<u>529,092</u>	<u>37</u>			
Total liabilities								
		191,004	13	191,004	13			
		295,443	20	295,479	21			
		400,267	27	420,702	29			
		72	-	(2,517)	-			
		<u>-</u>	<u>-</u>	<u>(12,406)</u>	<u>(1)</u>			
		<u>886,786</u>	<u>60</u>	<u>892,262</u>	<u>62</u>			
Equity								
		5,150	-	7,224	1			
		891,936	60	899,486	63			
		<u>1,488,242</u>	<u>100</u>	<u>1,428,578</u>	<u>100</u>			

SUCCESS PRIME CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue	\$ 870,822	100	835,832	100
5000	Operating costs	405,296	47	379,872	45
5950	Gross profit	465,526	53	455,960	55
Operating expenses					
6100	Marketing expenses	75,487	8	68,438	8
6200	General and administrative expenses	251,697	29	238,082	29
	Total operating expenses	327,184	37	306,520	37
6900	Net Income from operations	138,342	16	149,440	18
Non-operating income and expenses					
7010	Other income	1,916	-	1,431	-
7020	Other gains and losses	2,562	1	10,330	1
7050	Finance costs	(2,354)	-	(1,667)	-
7060	Share of profit of associates accounted for using equity method	(481)	-	(130)	-
7100	Interest revenue	5,662	1	4,543	1
	Total non-operating income and expenses	7,305	1	14,507	2
7900	Income before income tax	145,647	17	163,947	20
7950	Income tax expense	30,620	4	31,588	4
8200	Net income for the year	115,027	13	132,359	16
8300	Other comprehensive income (loss)				
	Items that may not be reclassified subsequently to profit or loss:				
8310	loss:				
	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-	-	(3,000)	-
8316					
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences on translation	95	-	237	-
8300	Other comprehensive income	95	-	(2,763)	-
8500	Total comprehensive income for the year	\$ 115,122	13	129,596	16
Net income (loss) attributable to:					
8610	Shareholders of the parent	\$ 116,706	13	132,849	16
8620	Non-controlling interests	(1,679)	-	(490)	-
		\$ 115,027	13	132,359	16
Total comprehensive income (loss) attributable to:					
8710	Shareholders of the parent	\$ 116,777	13	129,991	16
8720	Non-controlling interests	(1,655)	-	(395)	-
		\$ 115,122	13	129,596	16
Earnings per share (New Taiwan Dollars)					
9750	Basic earnings per share	\$ 6.12		7.02	
9850	Diluted earnings per share	\$ 6.10		7.00	

SUCCESS PRIME CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent										
	Retained earnings					Other equity					
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Non-control ling Interests	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	Treasury stock	Non-control ling Interests	Total equity
Balance at January 1, 2024	191,004	293,962	52,468	2,517	324,426	379,411	(2,659)	-	(12,406)	4,651	853,963
Net income/(loss) for the year	-	-	-	-	132,849	132,849	-	-	-	(490)	132,359
Other comprehensive income (loss) for the year	-	-	-	-	-	-	142	(3,000)	-	95	(2,763)
Total comprehensive income (loss) for the year	-	-	-	-	132,849	132,849	142	(3,000)	-	(395)	129,596
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	10,364	-	(10,364)	-	-	-	-	-	-
Special reserve	-	-	-	142	(142)	-	-	-	-	-	-
Cash dividends of common shares	-	-	-	-	(88,558)	(88,558)	-	-	-	-	(88,558)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	2,968	2,968
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	(3,000)	(3,000)	-	3,000	-	-	-
Share-based payment transactions-Treasury stock transfer to employees	-	1,517	-	-	-	-	-	-	-	-	1,517
Balance at December 31, 2024	191,004	295,479	62,832	2,659	355,211	420,702	(2,517)	-	(12,406)	7,224	899,486
Net income/(loss) for the year	-	-	-	-	116,706	116,706	-	-	-	(1,679)	115,027
Other comprehensive income (loss) for the year	-	-	-	-	-	-	71	-	-	24	95
Total comprehensive income (loss) for the year	-	-	-	-	116,706	116,706	71	-	-	(1,655)	115,122
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	17,323	-	(17,323)	-	-	-	-	-	-
Special reserve	-	-	-	(66)	66	-	-	-	-	-	-
Cash dividends of common shares	-	-	-	-	(137,141)	(137,141)	-	-	-	-	(137,141)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	(419)	(419)
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	(36)	-	-	-	-	-	-	12,406	-	12,370
Share-based payment transactions-Treasury stock transfer to employees	-	-	-	-	-	-	2,518	-	-	-	2,518
Balance on December 31, 2025	191,004	295,443	80,155	2,593	317,519	400,267	72	-	-	5,150	891,936

SUCCESS PRIME CORPORATION AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Income before income tax	\$ 145,647	163,947
Adjustments for:		
Adjustments to reconcile profit (loss):		
Depreciation expense	79,032	72,737
Amortization expense	1,229	1,915
Finance costs	2,354	1,667
Interest income	(5,662)	(4,543)
Other Income	(500)	-
Share-based payment transactions	-	1,517
Share of loss (profit) of associates accounted for using equity method	481	130
Disposal of investment interests	(34)	-
Gain on disposal of investments	(2,503)	(7,516)
Net loss (gain) on foreign exchange	190	(813)
Increase in cash surrender value of term life insurance	866	(1,466)
Gain on lease modification	(423)	(19)
Total adjustments to reconcile profit	<u>75,030</u>	<u>63,609</u>
Changes in operating assets and liabilities:		
Notes receivables	56	(24)
Accounts receivables	(876)	(570)
Accounts receivable from related parties	5	6
Other receivables	(4)	-
Inventories	732	844
Other current assets	300	249
Contract liabilities	22,417	21,217
Accounts payable	732	(864)
Accounts payable to related parties	26	(23)
Other payables	4,555	6,816
Other current liabilities	591	994
Total changes in operating assets and liabilities	<u>28,534</u>	<u>28,645</u>
Cash generated from operations	249,211	256,201
Interest received	5,662	4,543
Interest paid	(2,354)	(1,667)
Income taxes paid	(30,597)	(19,114)
Net cash generated from operating activities	<u>221,922</u>	<u>239,963</u>

(Continued)

Cash flows from investing activities:

Proceeds from disposal of financial assets at fair value through other comprehensive income	-	1,500
Acquisition of financial assets at amortized cost	(528,750)	(424,905)
Disposal of financial assets at amortized cost	494,463	372,552
Disposal of investments using the equity method	-	24,613
Disposal of subsidiaries (deducting cash on subsidiary accounts)	-	284
Acquisition of property, plant and equipment	(28,246)	(10,398)
Disposal of property, plant and equipment	103	-
Increase in refundable deposits	(2,433)	(663)
Decrease in refundable deposits	1,365	341
Purchases of intangible assets	(5,501)	(6,500)
Dividends received	939	3,203
Net cash generated used in investing activities	<u>(68,060)</u>	<u>(39,973)</u>

Cash flows from financing activities:

Payment of lease liabilities	(60,733)	(58,266)
Cash dividends paid	(137,141)	(88,558)
Transfer of treasury shares to employees	12,370	-
Changes in non-controlling interests	<u>(419)</u>	<u>2,982</u>
Net cash used in financing activities	<u>(185,923)</u>	<u>(143,842)</u>
Effects of exchange rate changes on the balance of cash held in foreign currencies	<u>(375)</u>	<u>388</u>
Net increase (decrease) in cash and cash equivalents	(32,436)	56,536
Cash and cash equivalents at beginning of period	<u>240,225</u>	<u>183,689</u>
Cash and cash equivalents at end of period	<u>\$ 207,789</u>	<u>240,225</u>

(Attachment 5)

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders

Success Prime Corporation

Opinion

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

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended December 31, 2025. 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. Based on our judgment, the key audit matters that should be disclosed in this report are as follow:

Investments impairment assessment using the equity method

Please refer to Note 4(8) "Summary of significant accounting policies – Investments using the equity method" and Note 4(9) "Summary of significant accounting policies – Investment subsidiary. For an explanation of the valuation of investments using the equity method, please refer to Note 6 (6) Investments using the equity method in the individual financial report.

Description of key audit matter:

Since the investment amount of Success Prime Corporation using the equity method accounts for 78% of the total assets and the amount is significant, the evaluation of investments using the equity method is listed as a key item in the accountant's review.

How the matter was addressed in our audit:

The accountant's main audit procedures for the above key audit matters include accounting for the company's recognition of investment gains and losses in the invested company based on the shareholding ratio; discussions with management and understanding of its investment in subsidiaries. Evaluate relevant important matters to understand the correctness of the recognition of education service income of these subsidiaries and the reasonableness of the assessment of impairment of goodwill and trademark rights; evaluate whether the management's disclosure of relevant information in the notes to the financial report is appropriate.

Responsibility of Management and Governance Units over the Financial Statements

The responsibility of the Management is to formulate the Financial Statements in accordance to the financial reports preparation guidelines by securities issuer and be approved by the Financial Supervisory Commission; to release Financial Statements that is prepared through effective international Financial Reporting Standards, International accounting standards, and permissible interpretation notices; to maintain the necessary internal controls relating to the preparation of Financial Statements, ensuring that the Financial Statements do not contain significant false representations of fraud or error.

In preparing the Financial Statements, the responsibilities of the management also include assessing the ability of the Success Prime Corporation to sustain its operations, the disclosure of related matters, and the adoption of the accounting basis for sustainable operations, unless the Management intends to liquidate Success Prime Corporation or terminate business, or other options that are not practical besides than liquidation or closure.

The governance unit of the Success Prime Corporation (the Audit Committee included) has the responsibility to supervise financial reporting procedures.

Auditors' 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 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 maintain 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 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 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 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 appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the 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 financial statements for the year ended December 31, 2025 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.

The engagement partners on the audit resulting in this independent auditors' report are Chien-Hui Lu and An-Chih Cheng.

KPMG

Taipei, Taiwan (Republic of China)

March 4, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with 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 applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

SUCCESS PRIME CORPORATION
BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
ASSETS				
Current assets				
1100 Cash and cash equivalents	\$ 8,993	1	11,304	1
1136 Financial assets at amortized cost—current	119,680	13	118,350	13
1170 Accounts receivable, net	2,628	-	2,241	-
1180 Accounts receivable—related parties, net	24,417	3	23,068	3
1470 Other current assets	198	-	301	-
	<u>155,916</u>	<u>17</u>	<u>155,264</u>	<u>17</u>
Non-current assets				
1510 Financial assets at fair value through fair value through profit or loss—non-current	16,494	2	-	-
1517 Financial assets at fair value through other comprehensive income—non-current	3,500	-	3,500	-
1550 Investments accounted for using the equity method	719,857	78	735,285	79
1760 Net investment property	31,532	3	31,689	4
1780 Intangible assets	68	-	270	-
1840 Deferred income tax assets	-	-	17	-
1990 Guarantee deposits paid	6	-	6	-
	<u>771,457</u>	<u>83</u>	<u>770,767</u>	<u>83</u>
Total assets	<u>\$ 927,373</u>	<u>100</u>	<u>926,031</u>	<u>100</u>
LIABILITIES AND EQUITY				
Current liabilities				
2130 Contract liabilities-current	\$ 952	-	952	-
2170 Accounts payable	18,631	2	17,770	2
2180 Accounts payable to related parties	97	-	63	-
2200 Other payables	11,962	1	13,568	2
2230 Current income tax liabilities	8,163	1	774	-
2300 Other current liabilities	437	-	297	-
	<u>40,242</u>	<u>4</u>	<u>33,424</u>	<u>4</u>
Non-current liabilities				
2570 Deferred income tax liabilities—non-current	145	-	145	-
2645 Guarantee deposits received	200	-	200	-
	<u>345</u>	<u>-</u>	<u>345</u>	<u>-</u>
Total liabilities	<u>40,587</u>	<u>4</u>	<u>33,769</u>	<u>4</u>
Equity				
EQUITY ATTRIBUTABLE TO SHAREHOLDERS OF THE PARENT				
3100 Ordinary shares	191,004	21	191,004	20
3200 Capital surplus	295,443	32	295,479	32
3300 Retained earnings	420,267	43	420,702	45
3400 Other equity	72	-	(2,517)	-
3500 Treasury shares	-	-	(12,406)	(1)
Total equity	<u>886,786</u>	<u>96</u>	<u>892,262</u>	<u>96</u>
Total liabilities and equity	<u>\$ 927,373</u>	<u>100</u>	<u>926,031</u>	<u>100</u>

SUCCESS PRIME CORPORATION
STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue	\$ 254,358	100	244,725	100
5000	Operating costs	191,131	76	186,151	76
5950	Gross profit	61,227	24	58,574	24
	Operating expenses				
6200	General and administrative expenses	25,490	10	27,121	11
6300	Research and development expenses	-	-	-	-
6900	Net Income from operations	35,737	14	31,453	14
	Non-operating income and expenses				
7010	Other income	1,888	1	1,939	1
7020	Other gains and losses	5,172	2	7,253	3
7050	Finance costs	(3)	-	(3)	-
7070	Share of profit of associates accounted for using equity method	80,344	31	97,895	40
7100	Interest revenue	1,856	1	1,166	-
	Total non-operating income and expenses	89,257	35	108,250	44
7900	Income before income tax	124,994	49	139,703	57
7950	Income tax expense	8,288	3	6,854	3
8200	Net income for the year	116,706	46	132,849	54
8300	Other comprehensive income (loss)				
	Items that may not be reclassified subsequently to profit or loss:				
8310	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	-	-	(3,000)	(1)
	Items that may be reclassified subsequently to profit or loss:				
8360	Exchange differences on translation	71	-	142	-
8300	Other comprehensive income	71	-	(2,858)	(1)
8500	Total comprehensive income for the year	\$ 116,777	46	129,991	53
	Net income (loss) attributable to:				
	Earnings per share (New Taiwan Dollars)				
9750	Basic earnings per share	\$ 6.12		7.02	
9850	Diluted earnings per share	\$ 6.10		7.00	

SUCCESS PRIME CORPORATION
STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	Retained earnings					Other equity			Total equity	
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Un-appropriated Earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income		Treasury stock
Balance at January 1, 2024	\$ 191,004	293,962	52,468	2,517	324,426	379,411	(2,659)	-	(12,406)	849,312
Net income(loss) for the year	-	-	-	-	132,849	132,849	-	-	-	132,849
Other comprehensive income (loss) for the year	-	-	-	-	-	-	142	(3,000)	-	(2,858)
Total comprehensive income (loss) for the year	-	-	-	-	132,849	132,849	142	(3,000)	-	129,991
Appropriation and distribution of retained earnings:										
Legal reserve	-	-	10,364	-	(10,364)	-	-	-	-	-
Special reserve	-	-	-	142	(142)	-	-	-	-	-
Cash dividends of common shares	-	-	-	-	(88,558)	(88,558)	-	-	-	(88,558)
Disposal of investments in equity instruments designated as at fair value through other comprehensive income	-	-	-	-	(3,000)	(3,000)	-	3,000	-	-
Share-based payment transactions-Treasury stock transfer to employees	-	1,517	-	-	-	-	-	-	-	1,517
Balance at December 31, 2024	191,004	295,479	62,832	2,659	355,211	420,702	(2,517)	-	(12,406)	892,262
Net income(loss) for the year	-	-	-	-	116,706	116,706	-	-	-	116,706
Other comprehensive income (loss) for the year	-	-	-	-	-	-	71	-	-	71
Total comprehensive income (loss) for the year	-	-	-	-	116,706	116,706	71	-	-	116,777
Appropriation and distribution of retained earnings:										
Legal reserve	-	-	17,323	-	(17,323)	-	-	-	-	-
Special reserve	-	-	-	(66)	66	-	-	-	-	-
Cash dividends of common shares	-	-	-	-	(137,141)	(137,141)	-	-	-	(137,141)
Share-based payment transactions-Treasury stock transfer to employees	-	(36)	-	-	-	-	-	-	12,406	12,370
Disposal of investments accounted for using equity method	-	-	-	-	-	-	2,518	-	-	2,518
Balance on December 31, 2025	\$ 191,004	295,443	80,155	2,593	317,519	400,267	72	-	-	886,786

SUCCESS PRIME CORPORATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
(In Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Income before income tax	\$ 124,994	139,703
Adjustments for:		
Adjustments to reconcile profit (loss):		
Depreciation expense	157	157
Amortization expense	202	203
Finance costs	3	3
Interest income	(1,856)	(1,166)
Share-based payment transactions	-	282
Share of loss (profit) of associates accounted for using equity method	(80,344)	(97,895)
Disposal of investment interests	(5,172)	(7,253)
Total adjustments to reconcile profit	<u>(87,010)</u>	<u>(105,669)</u>
Changes in operating assets and liabilities:		
Accounts receivables	(387)	(804)
Accounts receivable from related parties	(1,349)	(238)
Inventories	99	(141)
Other current assets	4	74
Accounts payable	861	224
Accounts payable to related parties	34	(29)
Other payables	(1,606)	1,432
Other current liabilities	140	(49)
Total changes in operating assets and liabilities	<u>(2,204)</u>	<u>469</u>
Cash generated from operations	35,780	34,503
Interest received	1,856	1,166
Interest paid	(3)	(3)
Income taxes paid	(882)	(410)
Net cash generated from operating activities	<u>36,751</u>	<u>35,256</u>
Cash flows from (used in) investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	-	1,500
Acquisition of financial assets at amortized cost	(232,300)	(179,310)
Disposal of financial assets at amortized cost	230,970	129,970
Disposal of investments using the equity method	-	24,613
Dividends received	87,039	71,256
Net cash generated used in investing activities	<u>85,709</u>	<u>48,029</u>
Cash flows from (used in) financing activities:		
Cash dividends paid	(137,141)	(88,558)
Transfer of treasury shares to employees	12,370	-
Net cash used in financing activities	<u>(124,771)</u>	<u>(88,558)</u>
Net increase (decrease) in cash and cash equivalents	(2,311)	(5,273)
Cash and cash equivalents at beginning of period	11,304	16,577
Cash and cash equivalents at end of period	<u>\$ 8,993</u>	<u>\$ 11,304</u>

(Attachment 6)

Success Prime Corporation
Distribution of Earnings
For the Year Ended December 31, 2025

Unit: NT\$

Items	Amount
Un-appropriated retained earnings - Beginning of year	233,876,734
Net Income of 2025	116,706,318
Appropriated for 10% Legal Reserve	(11,670,632)
The amount already allocated in the first half of 2025	(4,337,686)
Differences to be recorded in 2025	(7,332,946)
Reversal for special surplus reserve	2,517,872
The amount already allocated in the first half of 2025	(75,407)
Differences to be recorded in 2025	2,593,279
Retained earnings available for distribution	341,430,292
Distribution Item	
Cash Dividends (NT\$ 4.50)	(85,951,980)
Allocation figures for the first half of 2025 (NT\$ 1.50)	(28,650,660)
Allocation figures for the Second half of 2025 (NT\$ 3.00)	(57,301,320)
Stock Dividends (NT\$ 0.50)	(9,550,220)
Allocation figures for the Second half of 2025 (NT\$ 0.50)	(9,550,220)
Un-appropriated retained earnings - End of year	245,928,092

Chairman: Shu-Ling Tseng

General Manager: Shu-Ling Tseng

Accounting Manager: Hsiang-Yi Lo

(Appendix 1)

Success Prime Corporation Articles of Incorporation

Section I General Provisions

Article 1

The Company is incorporated as a Corporation by shares in accordance with the Republic of China's Company Act and shall have the Chinese name "卓越成功股份有限公司" and English name as "Success Prime Corporation" (referred to as SPC).

Article 2

The scope of Corporation Business shall be as follows:

1. I301010 Software Design Services
2. I301030 Digital Information Supply Services
3. I103060 Management Consulting Services
4. I301020 Data Processing Services
5. JZ99050 Agency Services
6. H703100 Real Estate Rental and Leasing
7. JE01010 Rental and Leasing Business
8. F401010 International Trading Service
9. IZ12010 Manpower Dispatch Service
10. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3

The Corporation shall have its head office in Taipei City, and shall be free, upon approval of board of directors, to set up representative and branch offices at various locations within and without the territory of the Republic of China, wherever and whenever the Corporation deems it necessary or advisable to carry out any or all of its activities.

Article 3-1

The Corporation may provide endorsement and guarantee and act as a guarantor.

Article 3-2

The total amount of the Corporation's reinvestment shall not be subject to the restriction of not more than forty percent of the Corporation's paid-up capital as provided in Article 13 of the Company Law.

Article 3-3

Public announcements of the Corporation shall be made in accordance with the Company Law and other relevant rules and regulations of the Republic of China.

Section II Shares

Article 4

The total capital stock of the Corporation shall be in the amount of 2,000,000,000 New Taiwan Dollars, divided into 200,000,000 shares, at ten New Taiwan Dollars each, and may be paid-up in installments.

The amount of retained capital in the total capital of the preceding paragraph is NT\$100 million for the issuance of stock option certificates, special stocks with warrants or Company warrants with a total of 10,000 shares. Each share is subject to the approval of the board of directors.

The Company may transfer the treasury shares to the employees at an average price lower than the actual purchase price, or lower than the average number of shareholders who have attended the shareholders' meeting, and the consent of more than two-thirds of the shareholders' voting rights. The employee stock option certificate is issued at the subscription price of the daily closing price.

Article 4-1 (Deleted)

Article 4-2 (Deleted)

Article 5

The share certificates hereof, the registered ones, shall be duly signed by or affixed with seals of the 3 or more managing directors, duly authenticated by the competent authorities of the government or the certification organization authorized thereby before issuance. The Company is exempted from printing the registered share certificates for the shares issued.

Article 5-1

All transfer of stocks, pledge of rights, loss, succession, gift, loss of seal, amendment of seal, change of address or similar stock transaction conducted by shareholders of the Corporation shall follow the "Guidelines for Stock Operations for Public Companies" unless specified otherwise by law and securities regulations.

Article 6

Registration for transfer of shares shall be suspended within sixty (60) days immediately before the date of regular meeting of shareholders, and thirty (30) days immediately before the date of any special meeting of shareholders, or within five (5) days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Corporation.

Section III Shareholders' Meeting

Article 7

Shareholders' meetings of the Corporation are of two types, namely: (1) regular meetings and (2) special meetings. Regular meetings shall be convened, by the Board of Directors, within six months after the close of each fiscal year. Special meetings shall be convened in accordance with the relevant laws, rules and regulations of the Republic of China.

Article 7-1 (Deleted)

Article 7-2

Shareholders' meetings of the Corporation may be held through remote video conferencing or in other forms as and to the extent permitted by relevant government authorities in charge.

If the Company holds a shareholders' meeting by video conference, it shall be conducted in accordance with relevant laws and regulations.

Article 8

If a shareholder is unable to attend a meeting, he/she may appoint a representative to attend it, and to exercise, on his/her behalf, all rights at the meeting, in accordance with Article 177 of the Company Law. A representative does not need to be a shareholder of the Corporation.

Article 9

Except as provided in the Company Law of the Republic of China, shareholders' meetings may be held if attended by shareholders in person or by proxy representing more than one half of the total issued and outstanding capital stock of the Corporation, and resolutions shall be adopted at the meeting with the concurrence of a majority of the votes held by shareholders present at the meeting.

Article 10

Each share of stock shall be entitled to one vote, unless law regulations stated otherwise.

Article 10-1

The shareholders' meeting shall be presided over by the Chairman of the Board of Directors of the Corporation. In his absence, either the Vice Chairman of the Board of Directors or one of the Directors shall preside in accordance with Article 208 of the Company Law.

Article 10-2

The resolutions of the shareholders' meeting shall be recorded in the minutes, and such minutes shall be signed by or sealed with the chop of the chairman of the meeting. Such minutes, together with the attendance list and proxies, shall be filed in accordance to relevant law regulations.

Section IV Directors, Audit Committee, General Manager

Article 11

The Corporation shall have 5 to 12 directors, of which the number of independent directors shall not be less than 3 and shall not be less than 1/3 of the number of directors. The term of office shall be three years and may be re-elected. The shareholders' meeting shall adopt the candidate nomination system; select Directors from the candidate list provided.

The Company may, by resolution of the Board of Directors, purchase liability insurance for the directors to be liable for damages in accordance with the law in the scope of their business.

Article 11-1 (Deleted)

Article 11-2 (Deleted)

Article 11-3 (Deleted)

Article 12

The Directors shall elect from among themselves a Chairman of the Board of Directors and may elect a Vice Chairman of the Board of Directors, by a majority in a meeting attended by over two-thirds of the Directors. The Chairman shall not have a second or casting vote at any meeting of the Board of Directors. The Chairman of the Board of Directors shall have the authority to represent the Corporation. Where the Chairman fails to perform his functions, the Vice Chairman may act on his behalf. Where the Chairman and Vice Chairman both fail to perform their functions, a director shall be appointed by the Chairman to act on their behalf. If no such designee is appointed, the chairperson shall be elected among the directors. If Board meeting is set as a video conference, the Any Director attending the meeting via video conference shall be deemed attending the meeting in person.

Article 12-1

Except as otherwise provided in the Company Law of the Republic of China, a meeting of the Board of Directors may be held if attended by a majority of total Directors and resolutions shall be adopted with the concurrence of the majority of the Directors present at the meeting. The Directors shall exercise their functions by resolutions adopted at meetings of Shareholders and the Board of Directors.

Article 13

Meetings of the Board of Directors shall be convened by the Chairman of the Board of Directors, upon written notice mailed to all the other Directors, at least seven days, unless in case of urgent circumstances, prior to the date of the meeting, specifying the date and place of the meeting and its agenda. The meeting of the Board of Directors shall be held at least once every quarter.

In case of absence, a Director may, by written authorization, appoint another Director to attend on his behalf any meeting of the Board of Directors, and to vote for him on all matters presented at such meeting, but no Director may act as proxy for more than one other Director.

Article 13-1

In the case that vacancies on the Board of Directors exceed, for any reason, one third of the total number of the Directors, then the Board of Directors shall convene a shareholders' meeting to elect new Directors to fill such vacancies in accordance with relevant laws, rules and regulations. Except for the election of new Directors across the board, the new Directors shall serve the remaining term of the predecessors.

Article 14

The Corporation shall establish an Audit Committee, which shall consist of all independent directors, no less than three, in which one will be the main convener, at least one will have accounting or finance credentials. The Audit Committee shall be responsible for those responsibilities of Supervisors specified under the Company Law, the Securities and Exchange Law and other relevant regulations.

Article 15

The Board of Directors is authorized to determine the salary for the Chairman, Vice Chairman and Directors, taking into account the extent and value of the services provided for the management of the Corporation and the standards of the industry within the R.O.C. and overseas. For independent directors, reasonable salary compensation is set different from that of the general directors.

Article 16

The Company elects one general manager and several deputy general managers, and is appointed or removed in accordance with Article 29 of the Company Law. The general manager is appointed by the chairman of the Board to handle all business of the Company in accordance with the meeting resolutions.

Article 17 (Deleted)

Section V Accounting

Article 18

The Company's fiscal year is starting from January 1 until December 31 of every calendar year. The final account closing shall be conducted at end of every fiscal year.

Article 19

The Company takes the calendar year as its fiscal year. Upon closing of each fiscal year, the board of directors shall work out the following documents and proposed to the shareholders' meeting in accordance with the legal procedures for adoption:

- (1) Business report;
- (2) Financial statements;
- (3) Proposals of profit allocation or loss coverage.

Article 20

The Company shall allocate no less than 2% of the profits earned during the current year for the purpose of employees' compensation (No less than 0.5% of the profit will be allocated as remuneration to grassroots employees.) and no more than 5% of the same for directors' compensation; provided, however, that the Company shall first reserve a sufficient amount to compensate its accumulated deficits.

An employee of the Company's affiliate who meets certain criteria shall be entitled to the employees' compensation.

Article 20-1

The net amount of other equity deductions and the net increase in the fair value of real estate investment accumulated in the previous period should be appropriated for the same amount of Special Reserve from the undistributed earnings. If not enough, net profit after-tax is added to the other items as undistributed earnings for appropriation.

Article 20-2

This Corporation shall not pay dividends or bonuses to shareholders when there are no earnings. When allocating the earnings for each fiscal year, the Corporation shall first offset its losses in previous years and set aside a legal capital reserve at 10% of the earnings left over, until the accumulated legal capital reserve has equaled the total capital of the Corporation; then set aside special capital reserve in accordance with relevant laws or regulations or as requested by the authorities in charge. After this Corporation has set aside the capital reserves pursuant to the first Paragraph of this Article, the balance left over shall be allocated according to the following principles per resolution of the shareholders' meeting: Earnings may be distributed in total after taking into consideration financial, business and operational factors. Earnings of this Corporation may be distributed by way of cash dividend and/or stock dividend.

The Company is in a stable growth stage. The dividend policy will consider the industrial environment and earnings status, future capital expenditure needs and long-term financial planning. If there is any surplus to distribute dividends, the total dividends distributed to shareholders should not be less than 10% of the current year's profit after tax. The proportion of cash dividends shall not be lower than 10% of the total dividends distributed in the current year, and the remaining part shall be distributed in the form of stock dividends.

Article 20-3

If the Company distributes dividends and bonuses or all or part of the Legal Reserve and Capital Reserve through cash distribution, it should be authorized through a board meeting with more than two-thirds of the directors' present and passed voted agreement, and resolution result is reported to the shareholders' meeting.

Article 20-4

The Company may distribute profits or make up losses in accordance with Article 228-1 of the Company Act after the end of each semi-annual fiscal year. Profit distribution in cash shall be handled by resolution of the board of directors.

Section VI Supplementary Provisions

Article 21 (Deleted)

Article 22

With regards to all matters not provided for in these Articles of Incorporation, the Company Law of the Republic of China shall govern.

Article 23

These Articles of Incorporation are agreed to and signed on May 28, 1991 by all the promoters of the Corporation, and duly amended on:

- (01) July 9, 1993;
- (02) October 14, 1994;
- (03) April 10, 1996;
- (04) December 5, 1996;
- (05) May 23, 1997;
- (06) May 31, 2000;
- (07) May 2, 2001;
- (08) June 26, 2002;
- (09) June 27, 2003;
- (10) May 27, 2004;
- (11) June 27, 2005;
- (12) April 12, 2006;
- (13) June 8, 2007;
- (14) June 27, 2008;
- (15) October 31, 2008;
- (16) June 25, 2010;
- (17) May 25, 2011;
- (18) May 25, 2012;
- (19) July 31, 2012;
- (20) June 24, 2014;
- (21) May 12, 2015;
- (22) May 9, 2016;
- (23) January 18, 2017;
- (24) June 14, 2018;
- (25) July 1, 2021
- (26) June 9, 2022
- (27) May 27, 2025

(Appendix 2)

Success Prime Corporation Rules and Procedures of Shareholders' Meeting

Article 1

Shareholders' Meeting of the Company (the "Meeting") shall be conducted in accordance with these Rules and Procedures. Any matter not provided in these Rules and Procedures shall be handled in accordance with relevant laws and regulations.

Article 2

Shareholders attending the Meeting shall submit the attendance card for the purpose of signing in. The number of shares represented by shareholders attending the Meeting shall be calculated in accordance with the attendance cards submitted by the shareholders.

Article 3

In a shareholders' meeting, the participation and vote shall be counted on the grounds of the number of shares. The total number of shares present at the meeting will be calculated based on the attendance cards submitted as a substitute for sign-in, plus the number of shares exercising the voting power in writing or through means of electronic transmission.

Article 4

The Meeting shall be held at the head office of the Company or at any other appropriate place that is convenient for the shareholders to attend. The time to start the Meeting shall not be earlier than 9:00 a.m. or later than 3:00 p.m.

Article 5

Unless otherwise provided in laws, the shareholders' meeting shall be called by the Board of Directors and chaired by the Chairman of the Board. Where the Chairman of the Board fails to exercise his authority with justified reasons, the Vice Chairman of the Board may be his proxy. Where no Vice Chairman has been appointed or the Vice Chairman fails to exercise his authority with justified reasons too, the Chairman shall designate one director to be his proxy. Where no such designee is designated, the chairperson shall be elected out of the directors. Where the shareholders' meeting is called by any person entitled to hold the meeting other than the Board of Directors, the chairperson of the meeting shall be assumed by the person. If there are more than two conveners, the chairperson shall be elected from the conveners.

Article 6

The Company may appoint designated counsel, CPA or other related persons to attend the Meeting. Persons handling affairs of the Meeting shall wear identification cards or badges.

Article 7

The process of the Meeting shall be tape recorded or videotaped and these tapes shall be preserved for at least one year. If a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation

Article 8

Chairman shall call the Meeting to order at the time scheduled for the Meeting. If the number of shares represented by the shareholders present at the Meeting has not yet constituted the quorum at the time scheduled for the Meeting, the chairman may postpone the time for the Meeting. The postponements shall be limited to two times at the most and Meeting shall not be postponed for longer than one hour in the aggregate. If after two postponements no quorum can yet be constituted but the shareholders present at the Meeting represent more than one - third of the total outstanding shares, tentative resolutions may be made in accordance with Section 1 of Article 175 of the Company Law of the Republic of China. The aforesaid tentative resolutions shall be executed in accordance with relevant provisions of the Company Law of the Republic of China. If during the process of the Meeting the number of outstanding shares represented by the shareholders present becomes sufficient to constitute the quorum, the chairman may submit the tentative resolutions to the Meeting for approval in accordance with Article 174 of the Company Law of the Republic of China.

Article 9

The agenda of the Meeting shall be set by the Board of Directors if the Meeting is convened by the Board of Directors. Unless otherwise resolved at the Meeting, the Meeting shall proceed in accordance with the agenda. The above provision also applies to cases where the shareholders meeting is called by any person entitled to hold the meeting other than the Board of Directors.

Unless otherwise resolved at the Meeting, the chairman cannot announce adjournment of the Meeting before all the discussion items (including special motions) listed in the agenda are resolved.

The shareholders cannot designate any other person as chairman and continue the Meeting in the same or other place after the Meeting is adjourned. However, in the event that the Chairman adjourns the Meeting in violation of these Rules and Procedures, the shareholders may designate, by a majority of votes represented by shareholders attending the Meeting, one person as chairman to continue the Meeting.

Article 10

When a shareholder present at the Meeting wishes to speak, a Speech Note should be filled out with summary of the speech, the shareholder's number (or the number of Attendance Card) and the name of the shareholder. The sequence of speeches by shareholders should be decided by the chairman.

Unless otherwise permitted by the chairman, each shareholder shall not, for each discussion item, speak more than two times (each time not exceeding 5 minutes). In case the speech of any shareholder violates the above provision or exceeds the scope of the discussion item, the chairman may stop the speech of such shareholder.

If any shareholder present at the Meeting submits a Speech Note but does not speak, no speech should be deemed to have been made by such shareholder. In case the contents of the speech of a shareholder are inconsistent with the contents of the Speech Note, the contents of actual speech shall prevail.

Unless otherwise permitted by the chairman and the shareholder in speaking, no shareholder shall interrupt the speeches of the other shareholders; otherwise the chairman shall stop such interruption.

Article 11

For a same issue, each shareholder shall not speak more than twice and shall not speak more than five minutes in each floor unless approved by the chairman. The chairman may ban such shareholder from speaking if he/she breaches the provision set forth in the preceding paragraph or speaks beyond the specified range.

Article 12

Where a judicial (corporate) person is consigned to participate in a shareholders' meeting, such judicial (corporate) person may appoint only one representative to participate in the meeting. Where a judicial (corporate) person shareholder appoints two or more representatives to participate in a shareholders' meeting, only one representative may speak up for the same issue.

Article 13

After a present shareholder speaks, the chairman may reply in person or through an appointee.

Article 14

The chairman may announce to end the discussion of any resolution and go into voting if the Chairman deems it appropriate.

Article 15

A speaker is deemed not to have spoken if he has made only one statement and has not issued a speech. The content of the statement is inconsistent with that of the statement, subject to the content of the statement. When attending a shareholder's speech, other shareholders shall not interfere with the speech except with the consent of the Chairman and the speaking shareholders. The President of the violators shall be stopped.

Article 16

The person(s) to check and the person(s) to record the ballots during a vote by casting ballots shall be appointed by the chairman. The person(s) checking the ballots shall be a shareholder(s). The result of voting shall be announced at the Meeting and placed on record.

Article 17

During the Meeting, the chairman may, at his discretion, set time for intermission. In case of incident of force majeure, the chairman may decide to temporarily suspend the Meeting and announce, depending on the situation, when the meeting will resume. In cases where the agenda scheduled for the general meeting of shareholders are in discussion, the location of the meetings will continue to be used at the place where the meetings (including temporary motions) are not finalized, and the meeting may decide to find another place to continue to participate.

Article 18

Except otherwise specified in the Company Law of the Republic of China or the Articles of Incorporation of the Company, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the Meeting. The resolution shall be deemed adopted and shall have the same effect as if it were voted by casting ballots if no objection is voiced after solicitation by the chairman.

Article 19

If there is amendment to or substitute for a discussion item, the chairman shall decide the sequence of voting for such discussion item, the amendment, or the substitute. If any one of them has been adopted, the others shall be deemed voted and no further voting is necessary.

Article 20

The chairman may conduct the disciplinary officers or the security guard to assist in keeping order of the Meeting place. Such disciplinary officers or security guards shall wear badges marked "Disciplinary Officers" for identification purpose.

Article 21

Any matters insufficiently provided for herein shall be subject to the Company Law, Articles of Incorporation and other laws and regulations concerned.

Article 22

These Rules and Procedures shall be effective from the date it is approved by the Shareholders' Meeting. The same applies in case of revision.

(Appendix 3)

Success Prime Corporation Shareholdings of All Directors

As of March 31, 2026

Title	Name		Current shareholding	
			Number of shares	Percentage (%)
Chairman	Shu-Ling Tseng		1,242,728	6.51%
Corporate Director	Endow Capital Management Inc.		1,890,039	9.90%
	Representative	Xiang-Qi Fang	0	0%
	Representative	Jin-Ru Cheng	132,000	0.69%
Corporate Director	Bash Consultant Inc.		1,890,039	9.90%
	Representative	Wei Chen	574,251	3.01%
	Representative	Yun Chen	457,000	2.39%
Independent Director	Bing-Quan Shi		0	0%
Independent Director	Pei-Jun Hong		0	0%
Independent Director	Ying-De Wu		0	0%
Independent Director	Chih-Liang Chang		0	0%

Notes;

1. Total shares issued as of March 31, 2026 are 19,100,440 shares.
2. Under the relevant regulations of the ROC, SPC's directors are required to hold in the aggregate not less than 2,292,052 shares.
3. As of March 31, 2026, SPC's directors and representative together held total 6,186,057 shares.
4. SPC has established the audit committee; the minimum shareholding requirements for supervisors do not apply.