



2026 Annual General Shareholders' Meeting

Time: 09:00 AM

Date: June 1, 2026

Venue: 2F, No. 55, Lequn 2nd Rd, Zhongshan District,
Taipei City, 10491, Grand Mayfull Hotel Taipei

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I. MEETING PROCEDURE

1. Call the Meeting to Order
2. Chairman's Remark
3. Management Presentation
4. Proposals
5. Questions and Motions
6. Adjournment

II. MEETING AGENDA

Time : June 1st, 2026, Monday 09:00 am

Venue : Grand Mayfull Hotel (No.55, Lequn 2nd Rd., Zhongshan Dist., Taipei 10462, Taiwan.)

Procedure:

1. Call the Meeting to Order
2. Chairman's Remark
3. Management Presentations:
 - (1) 2025 Annual Business Report
 - (2) Audit Committee's Audited Report on 2025 Financial Statements
 - (3) Report of 2025 distribution of compensation of directors and employee bonus
 - (4) Report of the distribution of 2025 cash dividend
4. Proposals:
 - (1) Adoption of 2025 Business Report and Financial Statements
 - (2) Adoption of the proposal for distribution of 2025 profits
5. Questions and Motions
6. Adjournment

III. MANAGEMENT PRESENTATIONS:

1. Reports to Shareholders / Business Report

Dear Shareholders,

As global supply chains continue to restructure and artificial intelligence reshapes the operating landscape, Dimerco is building on the strong foundation established through long-term investments in digital platforms and systems. We continue to deepen our integrated service capabilities as we evolve into a data-enabled global supply chain solutions provider. On behalf of the Board of Directors and the management team, I would like to express our sincere appreciation for your continued trust and support.

The year 2026 marks the 55th anniversary of Dimerco. Over the past five and a half decades, the Company has grown alongside the development and transformation of global supply chains. Starting from Asia, Dimerco has progressively established a global service network while strengthening its expertise in high-tech and cross-border supply chain management. This long-standing experience and regional depth enable us to deliver stable and resilient solutions during a period of ongoing supply chain restructuring.

In 2025, despite continued volatility in global transportation and logistics markets, Dimerco maintained solid operating performance. According to audited consolidated financial results, revenue reached NT\$29.681 billion, representing a 2.5% year-over-year increase. Net income totaled NT\$1.126 billion, up 17.9%, and earnings per share reached NT\$8.00. Air and ocean freight volumes both grew by nearly 20%, demonstrating our ability to expand business while continuing to improve operational quality and efficiency amid market fluctuations.

Looking back over the past year, global supply chains have remained highly dynamic. Disruptions such as vessel rerouting due to Red Sea tensions, together with changes in tariff policies and trade compliance requirements, have contributed to sustained uncertainty across both ocean and air freight markets.

At the same time, shifts in U.S. trade policy have reshaped cross-border e-commerce logistics. Following adjustments to the de minimis threshold, supply chains have gradually moved away from direct shipping models toward regional distribution and forward inventory deployment. As a result, logistics networks and cargo flows have become more diversified and decentralized. In this environment, supply chain operations are becoming increasingly complex. Companies are placing greater emphasis on multi-country sourcing and operational flexibility to respond to market volatility and uncertainty, while enhancing overall responsiveness and resilience.

At a structural level, semiconductors, advanced manufacturing, and supply chain security have become strategic priorities for governments worldwide. These developments are accelerating a new phase of global supply chain reconfiguration. In parallel, investments in AI infrastructure and the continued realignment of high-tech supply chains are driving sustained demand for cross-border logistics and higher-value services.

In response to these trends, companies are accelerating supply chain diversification strategies. “China+1” has evolved from an option into a mainstream approach. At the same time, “Taiwan+” is emerging as an important model in the high-tech sector, with companies leveraging Taiwan as a base for advanced manufacturing and R&D, while expanding production and distribution across Southeast Asia, the United States, and other regions.

With more than four decades of experience in Southeast Asia and long-standing partnerships with Taiwan-based and global high-tech customers, Dimerco has built a strong Asia-wide operating network supported by deep local execution capabilities. This positions us well to support customers in managing cross-regional production allocation and supply chain restructuring, while delivering stable and flexible logistics solutions.

We continue to advance our digital transformation and AI capabilities. Through our proprietary Dimerco Value Plus System®, we integrate supply chain data and operational workflows, while expanding the application of AI across key areas such as booking, documentation processing, shipment visibility, and risk management. These capabilities enhance operational efficiency, improve service quality, and strengthen customers’ end-to-end supply chain visibility and decision-making.

Sustainability remains an integral part of our strategy. In 2026, Dimerco extended its collaboration with Cathay Cargo on Sustainable Aviation Fuel (SAF), building on the foundation established in 2025. This initiative enables customers to reduce carbon emissions associated with air freight while maintaining supply chain efficiency. We continue to integrate sustainability into supply chain execution, helping customers reduce emissions without compromising operational performance.

Looking ahead, the Company will continue to enhance cross-regional and cross-functional integration, leveraging the synergy of its global network while focusing on the following four strategic priorities:

- Driving steady, quality growth by deepening relationships with existing customers and enhancing cross-selling across air freight, ocean freight, and contract logistics.
- Advancing AI-driven operational optimization to improve efficiency, accuracy, and service quality.
- Strengthening talent development to support cross-regional collaboration and effective strategy execution.
- Reinforcing risk management through disciplined credit control, accounts receivable management, and enhanced data-driven risk monitoring.

From a financial perspective, Dimerco maintains a prudent and disciplined approach. The Group continues to operate with strong liquidity and a sound balance sheet, supported by an asset-light model that ensures operational flexibility and financial stability. The Board has approved a cash dividend of NT\$5.6 per share as part of our commitment to delivering sustainable shareholder returns.

Looking forward, while uncertainties in the global supply chain environment are expected to persist, Dimerco is well positioned with a strong market position and solid operating foundation. We will continue to capture long-term opportunities arising from supply chain restructuring and the growth of the high-tech sector, creating stable and sustainable value for our customers, shareholders, and society. As we mark our 55th anniversary, we remain committed to continuous evolution and disciplined execution in an increasingly complex global environment.

Dimerco Express Corporation

Dimerco Express Group

June 1, 2026

Other Business information:

(1) Results of Business plan implementation

Unit: NTD'000

Item	IFRS 2024	IFRS 2025	Growth %
Sales Revenue	28,947,367	29,681,087	2.53%
Net Profit After Tax	954,807	1,125,953	17.92%

(2) Status of Budget Accomplishment

The company was not obligated to prepare financial forecast for year 2025 in accordance to the “Standards on treatment guidelines for disclosure of financial forecast information on public companies”.

(3) Analysis on financial balances and profitability

Unit: NTD'000

Item		Year	IFRS	IFRS
			2024	2025
Financial Balances	Sales Revenue		28,947,367	29,681,087
	Net Operating Profit		1,011,261	1,274,062
	Net Profit After Tax		954,807	1,125,953
Profitability	Return on Equity	%	15%	18%
	Ratio of net profit after tax on paid-in capital	%	67%	79%
	Retroactive adjusted earnings per share (NTD)		6.78	8.00

(4) Status of Research and Development:

Dimerco's digital marketing starts with understanding customer needs and insights into the market to drive all marketing activities. It leverages technology support through data, automation, and analysis, and accelerates decision-making through the agility of a flattened organization structure. Digital marketing works closely with our global sales and marketing team, investing significant and optimal resources to attract, convert, and engage customers through a seamless integration of online and offline services.

Customer expectations for service quality continue to evolve with the rapid development of digital technology and diversified shipping options. The importance of digital strategy will continue to increase during and after the COVID-19 period.

Our company has increased its efforts in digital marketing and launched a brand new global website in 2021. The website clearly communicates our value proposition and reflects the company's strengths and management capabilities across the Asia-Pacific region's supply chain.

In terms of digitalization, our company introduced the Dimerco Value Plus System® (Web 2.0), a self-developed value-added messaging system, on August 1, 2009. The system created a unified platform for sales, operations, and financial management, and enabled effective management through a real-time information system. The CYM (Consolidation Yield Management) and Data Synchronization Method used in the Dimerco Value Plus System® were respectively awarded patent certifications in the United States and Taiwan in 2014, marking the official transition of our company from the digitization stage to the digitalization stage of technology in 2009.

During the stage of digitalization, our company focused on three main directions - cloudification, mobilization, and intelligence - to optimize our internal and external processes through digital technology.

In the area of cloudification, our company incorporated cloud technology in 2017 by migrating the Dimerco Value Plus System® to a public cloud and establishing a hybrid cloud architecture in conjunction with the construction of a private cloud. This approach provided a balance between stability, flexibility, and cost-effectiveness.

In 2018, we established a mobile technology team to develop mobile applications and complemented this with RPA robot technology to extend our service coverage. In the latter half of 2021, we completed the renovation of our external digital portal, offering a one-stop information service that includes online inquiries, booking, cargo tracking, and goods receipt and delivery. This development enables us to offer comprehensive digital services to our customers.

In terms of intellectualization, our company accumulates data in a private cloud-based big data database and utilizes business intelligence technology for analysis, providing real-time and flexible information support. Since 2018, we have also begun to introduce artificial intelligence and machine learning, developing real-time recommendations to give operational processes more intelligence and improve accuracy and efficiency.

Regarding information security issues, given the increasing frequency of security incidents, our company started investing in information security management system in 2017 to ensure the security of our customers' valuable data assets. We approached it from three aspects: People, Process, and Technology, to enhance the overall security resilience. In early 2021, we successfully passed the BSI audit and obtained the ISO 27001:2013 (IS 743553) certification. Later that same year, we also passed the NIST CSF (Cybersecurity Framework) NIST 759307 verification.

Through our self-developed technology, we tightly integrate data/information flows with our information security management system, and further combine with our strategic partners to serve our customers, strengthen service quality, create added value, and effectively help our customers enhance the overall efficiency of supply chain management.

Feature highlights

- **Supply Chain Orientation**

Integrates sales activity, operations, accounting, and financial management across the Supply Chain in the transportation and logistics industry for management efficiency and customer service excellence.

- **Web 3.0 based collaboration on Cloud Networking with Applications**

Eases deployment, connectivity, accessibility, ensures high performance and service reliability, as well as reduces carbon footprint by taking advantage of energy efficient technology.

- **Resilience in information security:**
Equipped with a complete information security management system mechanism, ensuring the high availability of system services.
- **Business Intelligence**
Centralizes the data control mechanism to improve data quality, with dynamic and flexible analysis reporting tool for customizable reports.
- **Automation**
Preserves natural resources by reducing paperwork through the automation of integrated work flow and processes across the Supply Chain.
- **Customer Focused**
Collaboration Service Platform as well as Data Integration capabilities for seamless connectivity with our esteemed customers.

Dimerco Value Plus System®15861 is an integrated e-commerce Service platform and real-time global information system provided by Dimerco. Currently, the integrated system includes five information platforms, eight functional modules, six extended management systems, and one big data database. Through this system, not only can the company's operational performance be improved, but it can also assist customers in supply chain management to reduce their operating costs and improve efficiency.

1 System

One Integrated Transportation & Logistics Service Management System

5 Platforms

Operation Platform, Service Platform, Cloud Network Platform, Cyber Security Platform and Development Platform

8 Operation Modules

- eSAM - Sales Activities Management System
- eCall Freight System- Trucking Management System
- eAMS - Air Freight Management System
- eOMS - Ocean Freight Management System
- eWMS - Logistics Warehouse Management System
- eRMS - Railway Freight Management System for Cross-Border Train Freight (CBTF)
- eDAS - Domestic Air Freight Management System
- eFMS - Finance & Accounting Management System

6 Supplementary Functions

- eRate - Rate Query System
- CYM - Consolidation Yield Management System (Patent No. I 505230 (TW) & Patent No. US 8,694,440 B2)
- DYM - De-Consolidation Yield Management System

- 3PS - Triangle Trade & 3rd Party Billing Management System
- CBS - Customs Brokerage Management System
- ACS - Automated Centralized Settlement

1 Big Data Bank

Enabled By Data Synchronization Method (Patent No. I 439873 (TW) & Patent No. US 8,850,074 B2)

2. Audit Committee's Audit Report

Dimerco Express Corporation

Audit Committee's Audited Report

Year 2025 company's annual business report, financial statements, consolidated financial statements and Proposal of Distribution of 2025 Profits made up by Board of Directors and financial statements, consolidated financial statements and Proposal of Distribution of 2025 Profits have been audited by KPMG. The above-mentioned annual business report, financial statements, consolidated financial statements and Proposal of Distribution of 2025 Profits have been audited by the Audit Committee without inconsistency in accordance to Securities and Exchange Act and Company Act.

DIMERCO EXPRESS CORPORATION
2026 ANNUAL SHAREHOLDERS' MEETING

Audit Committee Chairman: Bill Chien
March 12, 2026

3. Report of Compensation of Directors and Employees for 2025

According to Company Law and Articles of Incorporation, employee remuneration is NTD 68,273,831, remuneration to directors is NTD18,179,442. The above proposal will be distributed by cash.

4. Report of the distribution of 2025 cash dividend

- (1) According to Articles of Incorporation 23-1, the Board of Directors is authorized to approve the proposal for distribution of profits and report on the shareholder's meeting if it is distributed by cash dividends.
- (2) The Board of Directors approved to distribute NTD 788,166,400, NTD 5.6 per share, from accumulated unappropriated retained earnings of 2025 by cash on 12th Mar 2026.

IV. Proposals:

First proposal: Proposed by Board of Directors

Topic : Adoption of the 2025 Business Report and Financial Statements

Explanation : (1) The financial report and consolidated financial report for the year of 2025, including balance sheets, statements of comprehensive income, statements of changes in shareholders' equity, statements of cash flows, consolidated balance sheets, consolidated statements of comprehensive income, consolidated statements of changes in shareholders' equity and consolidated statements of cash flows, were audited by independent auditors, Ms. Lydia Huang and Ms. Stella Huang of KPMG, whereby an unqualified audit report was issued, and together with business report were submitted to supervisors for inspection, for your kind acknowledgement.

(2) Please refer to page 3 to page 8 Annual Business Report of year 2025, ATTACHMENT I Independent Auditors' Report, and 2025 Financial Statements

Resolution :

Second proposal: Proposed by Board of Directors

Topic : Adoption of the proposal for distribution for 2025 profits

Explanation : (1) Profit distribution of year 2025 to shareholders is proposed to be distributed from year 2025 profit after setting aside provision for legal reserve.

(2) According to the Profit distribution of year 2025, each common shareholder would be entitled to receive a cash dividend of NTD 5.6 per share. Based on the current outstanding shares, Dimerco would distribute a total of NTD 788,166,400 cash dividends .

(3) The Board of directors is authorized to determine an ex-right date after profit distribution of year 2025 is proposed and adopted. The cash dividend will be distributed by shareholding ratio and would be rounded up to NTD 1 dollars. The fractional amounts that are below NTD 1 dollar after rounded will be accounted for under the shareholders' equity.

(4) In the event that, the company outstanding shares or the profit distributions are affected by a buyback of shares, issuance of new shares for transferring treasury shares to employees, an equity conversion in connection with domestic convertible corporate bonds or other convertible securities, employee stock options, or any transfer, transformation, or termination of stocks, the Board of Directors have been authorized to adjust the cash to be distributed to each share based on the number of actual shares outstanding on the record date for distribution.

(5) Please refer to the Statement of Profit Distribution of Year 2025 as follows:

Dimerco Express Corporation

Statement of Profit Distribution of Year 2025

Unit: NTD

Item	Amount	Remark
	Subtotal	
Beginning Balance of Unappropriated Retained earnings	2,341,172,327	
Add (Deduct):		
Share of Profit of Associates Accounted for Using Equity Method	358,202	
Changes in Actuarial gains and losses	1,987,705	
Changes in ownership interests in subsidiaries	(6,756,567)	
Beginning Balance of Unappropriated Retained earnings after Adjustments	2,336,761,667	
Add:		
2025 Net profit after tax	1,125,953,849	
Distributable earnings	3,462,715,516	
Add (Deduct):		
10% Legal reserve	(112,154,319)	
Special reserve	0	
Available Retained Earnings for Distribution	3,350,561,197	
Items for distribution:		
Shareholder dividends - Stocks	0	
Shareholder dividends - Cash	788,166,400	
Ending Balance of unappropriated earnings:	2,562,394,797	

Remark:

1. The Board of directors is authorized to determine the base date for distribution of cash and stock dividends.
2. The shareholders' meeting is requested to authorize the Chairman of the Board to proportionally adjust the dividend per share based on the number of outstanding shares on the ex-right date if the total number of outstanding shares of the Company is affected by the repurchase of the Company's shares, the transfer of treasury shares to employees or other factors, resulting in a change in the cash dividend per share.

IV. Questions and Motions:

Independent Auditors' Report

To the Board of Directors of DIMERCO EXPRESS CORPORATION:

Opinion

We have audited the financial statements of DIMERCO EXPRESS CORPORATION (the "Company"), which comprise the balance sheet as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the year then ended, and notes to the financial statements, (including a Summary of material accounting policies).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2025 and 2024 and its financial performance and its cash flows for the year ended December 31, 2025 and 2024 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 Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key audit matters

Key audit matters refer to the most vital matters in our audit of the parent company only financial statements of the DIMERCO EXPRESS CORPORATION for the year ended December 31, 2025, based on our professional judgment. These matters were addressed in our audit of the parent company only financial statements as a whole, and in forming our audit opinion. We do not express a separate opinion on these matters. Key audit matters of the consolidated financial statements of the Company are stated as follows:

1. Revenue Recognition

Please refer to Note 4(14) "Revenue and cost recognition" for related accounting policy, and Note 6(13) Revenue disclosure for contractual revenue.

Description of key audit matters:

DIMERCO EXPRESS CORPORATION's revenue is mainly generated from providing contractual air freight forwarding services. It is recognized as current income when the goods are sent to ship based on the delivery contract with the price determined. As the time at which the goods are shipped is variant based on each contract, the management of the Company determines the time at which revenue is recognized under different operating conditions. We, therefore, list the item as a key audit matter.

Audit procedures:

Our principal audit procedure and communication through auditing instructions sent to associated CPAs are as follows:

- Conduct tests to its internal control system for revenue recognition to ensure the efficacy of the system;
- Sample monthly transaction records from top 10 customers and sales details for the entire year to evaluate authenticity of the transaction, accuracy of transaction amounts and reasonableness of recognition timing;
- Obtain sales transaction records for certain period from the computer system to verify the completeness of recognition cycle;
- Compare sampled bills of lading from airline companies and data compiled by the Company to verify if the corresponding transactions have entered to the computer system;
- Test sales records for transactions completed during a certain period before and after the reporting date to verify the appropriateness for the timing of revenue recognition;

2. Cost estimate

Please refer to Note 4(14) “Revenue and cost recognition” for related accounting policy on cost estimation, and Note 6(14) for detailed cost disclosure.

Description of key audit matters:

DIMERCO EXPRESS CORPORATION's local and international air transportation costs contain identifying risks involving completeness of and accuracy of amounts. We, therefore, list the item as a key audit matter.

Audit procedures:

Our principal audit procedure and communication through auditing instructions sent to associated CPAs are as follows:

- Conduct tests to its internal control system for cost recognition to ensure the efficacy of the system;
- Sample monthly transaction records from top 10 customers and sales details for the entire year to verify whether relevant costs are listed with reasonableness and followed by corresponding revenue recognition;
- Send confirmation letters to verify accounts payable at the end of the period. For transactions with airline companies of significant balance, sample the actual payments made during a certain period after the reporting date to evaluate the reasonableness of cost estimation for the period;
- Examine statement of related-party transactions to evaluate whether the payables to overseas subsidiaries for services have reasonably listed in the statement;
- Test sampled cost records for sales transactions completed during a certain period before and after the reporting date to verify the appropriateness for the timing of cost recognition.

Responsibilities of the management and the governing bodies for the parent company only financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Regulation Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the parent company only financial statements, the management is responsible for assessing the ability of the DIMERCO EXPRESS CORPORATION in continuing as a going concern, disclosing relevant matters, and adopting the going concern basis of accounting unless the management intends to liquidate the DIMERCO EXPRESS CORPORATION or cease the operations without other viable alternatives.

The corporate governance unit (including the Audit Committee) of the Company is responsible for supervising the procedures of financial reporting.

Auditor's responsibilities for the audit of the parent company only financial statements

Our objectives are to obtain reasonable assurance on whether the parent company only financial statements as a whole are free from material misstatement arising from fraud or error and to issue an independent auditors' report. Reasonable assurance is a high-level assurance but is not a guarantee that an audit conducted in accordance with the auditing standards will always detect a material misstatement when it exists. Misstatement may arise from frauds or errors. If the amounts of misstatements, either separately or in aggregate, could reasonably be expected to influence the economic decisions of the users of the parent company only financial statements, they are considered material.

1. Identified and assessed the risks of material misstatement arising from fraud or error within the parent company only financial statements; designed and executed countermeasures in response to said risks, and obtained sufficient and appropriate audit evidence to provide a basis for our opinion. Fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Therefore, the risk of not detecting a material misstatement resulting from fraud is higher than the one resulting from error.
2. Understood the internal control related to the audit in order to design appropriate audit procedures under the circumstances, while not for the purpose of expressing an opinion on the effectiveness of the DIMERCO EXPRESS CORPORATION's internal control.
3. Evaluated the appropriateness of accounting policies adopted and the reasonableness of accounting estimates and relevant disclosures made by the management.
4. Concluded on the appropriateness of the management's adoption of the going concern basis of accounting based on the audit evidence obtained and whether a material uncertainty exists for events or conditions that may cast significant doubt over the DIMERCO EXPRESS CORPORATION's ability to continue as a going concern. If we are of the opinion that a material uncertainty exists, we shall remind users of the parent company only financial statements to pay attention to relevant disclosures in said statements within our audit report. If such disclosures are inadequate, we need to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the DIMERCO EXPRESS CORPORATION to cease to continue as a going concern.
5. Evaluated the overall presentation, structure, and content of the parent company only financial

statements (including relevant notes), and whether the parent company only financial statements adequately present the relevant transactions and events.

6. Obtain sufficient and appropriate audit evidence regarding the financial information on entities accounted for using the equity method to express an opinion on the parent only financial statement. We were responsible for guiding, supervising, and performing the audit and forming an audit opinion about the DIMERCO EXPRESS CORPORATION.

The matters communicated between us and the governing bodies included the planned scope and times of the audit and material audit findings (including any material defects in internal control identified during the audit).

We also provided the governing bodies with a declaration that we have complied with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China regarding independence and communicated with them all relations and other matters that may possibly be regarded as detrimental to our independence (including relevant protective measures).

From the matters communicated with the governing bodies, we determined the key audit matters for the audit of the DIMERCO EXPRESS CORPORATION's parent company only financial statements for the year ended December 31, 2025. We have clearly indicated such matters in the auditors' report. Unless legal regulations prohibit the public disclosure of specific matters, or in extremely rare cases, where we decided not to communicate over specific items in the auditors' report for it could be reasonably anticipated that the negative effects of such disclosure would be greater than the public interest it brings forth.

KPMG Taiwan

Huang, Tsai-Chuan

CPA:

Huang, Po-Shu

March 12, 2026

DIMERCO EXPRESS CORPORATION

Balance Sheets

For the Years Ended December 31, 2025 and 2024

Unit: NTS thousand

	2025.12.31		2024.12.31	
	Amount	%	Amount	%
Assets				
Current assets:				
1100 Cash and cash equivalents (Note 6(1))	\$ 195,522	1	214,414	2
1150 Notes receivable, net (Note 6(2) and (13))	2,507	-	632	-
1170 Accounts receivable (Note 6(2) and (13))	508,121	4	254,725	2
1180 Accounts receivable - related parties, net (Notes 6(2), (13) and 7)	28,934	-	75,773	1
1210 Other receivables - related parties (Note 7)	172,305	1	170,535	1
1470 Other current assets	11,843	-	7,333	-
Total current assets	919,232	6	723,412	6
Non-current assets:				
1520 Financial assets at fair value through other comprehensive income - Non-current	290	-	390	-
1550 Investments accounted for using the equity method (Note 6(3))	12,314,351	93	11,895,480	93
1600 Property, plant and equipment (Note 6(4))	183,800	1	185,765	1
1755 Right-of-use assets (Note 6(5) and (7))	4,714	-	5,548	-
1780 Intangible assets	241	-	436	-
1840 Deferred income tax assets (Note 6(10))	7,719	-	1,015	-
1920 Refundable deposits	3,611	-	5,642	-
1975 Net defined benefit assets- non-current (Note 6(9))	11,219	-	5,930	-
1990 Other non-current assets (Note 8 and 9)	3,660	-	3,660	-
Total non-current assets	12,529,605	94	12,093,866	94
Total assets	\$ 13,448,837	100	\$ 12,817,278	100
Liabilities and equity				
Current liabilities:				
Short-term borrowings (Note 6(6))	\$ 175,000	2	180,000	2
Notes payable (including related parties) (Note 7)	12,989	-	15,665	-
Accounts payable	59,163	-	45,171	-
Accounts payable - related parties (Note 7)	250,127	2	137,564	1
Other payables (Note 6 (15) and 7)	186,833	1	137,933	1
Dividends payable (Note 6 (11))	21,496	-	34,946	-
Income tax payable	39,322	-	21,174	-
Lease liabilities- current (Note 6(7))	2,836	-	4,358	-
Advance receipts (Note 7)	104,896	1	104,896	1
Other current liabilities (Note 6(8))	46,304	1	2,480	-
Total current liabilities	898,966	7	684,187	5
Non-current liabilities:				
Deferred income tax liabilities (Note 6(10))	5,141	-	5,987	-
Non-current lease liabilities (Note 6(7))	1,894	-	1,219	-
Long-term payable - related parties (Note 7)	227,207	2	298,913	2
Guarantee deposits received	121	-	133	-
Other non-current liabilities (Note 6(3) and 7)	5,975,961	44	5,468,618	43
Total Non-current liabilities	6,210,324	46	5,774,870	45
Total liabilities	7,109,290	53	6,459,057	50
Shareholders' equity (Note 6(3), (9) and (11)):				
Share capital	1,428,840	11	1,428,840	11
Capital surplus	62,243	-	62,234	-
Retained earnings:				
33xx	1,186,322	9	1,090,383	9
3310 Legal reserve	3,462,715	25	3,168,980	25
3350 Unappropriated retained earnings	4,649,037	34	4,859,363	34
Other equity:				
34xx	381,279	3	789,636	6
Foreign currency translation differences for foreign operations	(181,852)	(1)	(181,852)	(1)
Treasury stocks	6,339,547	47	6,538,221	50
Total equity	\$ 13,448,837	100	\$ 12,817,278	100
Total liabilities and equity	\$ 13,448,837	100	\$ 12,817,278	100

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(Please see accompanying notes to financial statements)

Chairman: Chien, Wen-Chun

General Manager: Shih, Cheng-Sheng

Accounting Manager: Chen, Ching-Chi

DIMERCO EXPRESS CORPORATION
Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenue (Notes 6(13) and 7)	\$ 1,798,070	100	1,252,923	100
5000 Operating costs (Note 6(8) and (14))	1,588,813	88	1,051,398	84
5900 Gross profit from operations	<u>209,257</u>	12	<u>201,525</u>	16
6000 Operating expenses (Note 6(2), (4), (5), (7), (9), (15) and 7)				
6100 Selling expenses	103,795	5	78,746	6
6200 Administrative expenses	10,737	1	59,174	5
6450 Expected credit loss (gain on reversal) for bad debt provision	(2,209)	-	619	-
Total operating expenses	<u>112,323</u>	6	<u>138,539</u>	11
6900 Net operating income	<u>96,934</u>	6	<u>62,986</u>	5
7000 Non-operating income and expense (Notes 6(3), (7), (16) and 7):				
7100 Interest income	3,558	-	3,120	-
7010 Other income	206,617	11	204,122	16
7020 Other gains and losses	15,039	1	22,542	2
7050 Financial costs	(3,239)	-	(3,197)	-
7070 Share of profit or loss of subsidiary & associates accounted for using equity method	887,829	49	718,892	57
Total non-operating income and expenses	<u>1,109,804</u>	61	<u>945,479</u>	75
7900 Profit from continuing operations before tax	1,206,738	67	1,008,465	80
7951 Less: Income tax expenses (Note 6(10))	<u>80,784</u>	4	<u>53,658</u>	4
8200 Net income for the period	<u>1,125,954</u>	63	<u>954,807</u>	76
8300 Other comprehensive income (Note 6(3), (8) and (11)):				
8310 Components of other comprehensive income that will not be reclassified to profit or loss				
8311 Gains on remeasurements of defined benefit plans	1,988	-	4,653	-
8330 Share of other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method	358	-	(69)	-
8349 Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	-	-	-	-
Components of other comprehensive income that will not be reclassified to profit or loss	<u>2,346</u>	-	<u>4,584</u>	-
8360 Components of other comprehensive income that will be reclassified to profit or loss				
8361 Exchange differences on translation of foreign financial statements	(160,020)	(9)	256,561	21
8380 Share of other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method	(248,337)	(14)	323,168	26
8399 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
Components of other comprehensive income that will be reclassified to profit or loss	<u>(408,357)</u>	(23)	<u>579,729</u>	47
8300 Other comprehensive income	<u>(406,011)</u>	(23)	<u>584,313</u>	47
8500 Total comprehensive income	<u>\$ 719,943</u>	<u>40</u>	<u>1,539,120</u>	<u>123</u>
Earnings per share (unit: NT\$) (Note 6(12))				
9750 Basic earnings per share	<u>\$ 8.00</u>		<u>6.78</u>	
9850 Diluted earnings per share	<u>\$ 7.94</u>		<u>6.74</u>	

(Please see accompany notes to financial statements)

Chairman: Chien, Wen-Chun

General Manager: Shih, Cheng-Sheng

Accounting Manager:
Chen, Ching-Chi

DIMERCO EXPRESS CORPORATION

Statements of Changes in Equity

For the Years Ended December 31, 2025 and 2024

Unit: NTS thousand

	Retained earnings					Foreign currency translation differences for foreign operations	Treasury stocks	Total equity
	Common stock	Capital surplus	Legal reserve	Unappropriated earnings	Total			
Balance at January 1, 2024	\$ 1,428,840	62,234	987,965	3,156,471	4,144,436	209,907	(9,380)	5,836,037
Appropriation and distribution of retained earnings:								
Legal reserve appropriated	-	-	102,418	(102,418)	-	-	-	-
Cash dividends of ordinary share	-	-	-	(844,464)	(844,464)	-	-	(844,464)
Net income	-	-	-	954,807	954,807	-	-	954,807
Other comprehensive income	-	-	-	4,584	4,584	579,729	-	584,313
Total comprehensive income	-	-	-	959,391	959,391	579,729	-	1,539,120
Acquisition of treasury share	-	-	-	-	-	-	(172,472)	(172,472)
Balance at December 31, 2024	1,428,840	62,234	1,090,383	3,168,980	4,259,363	789,636	(181,852)	6,358,221
Appropriation and distribution of retained earnings:								
Legal reserve appropriated	-	-	95,939	(95,939)	-	-	-	-
Cash dividends of ordinary share	-	-	-	(731,869)	(731,869)	-	-	(731,869)
Other comprehensive income	-	9	-	-	-	-	-	9
Net income	-	-	-	1,125,954	1,125,954	(408,357)	-	1,125,954
Other comprehensive income	-	-	-	2,346	2,346	(408,357)	-	(406,011)
Total comprehensive income	-	-	-	1,128,300	1,128,300	(408,357)	-	719,943
Changes in ownership interests in subsidiaries	-	-	-	(6,752)	(6,752)	-	-	(6,752)
Balance at December 31, 2025	\$ 1,428,840	62,243	1,186,322	3,462,715	4,699,037	381,279	(181,852)	6,339,547

(Please see accompany notes to financial statements)

General Manager: Shih, Cheng-Sheng

Accounting Manager: Chen, Ching-Chi

Chairman: Chien, Wen-Chun

DIMERCO EXPRESS CORPORATION
Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NTS thousand

	2025	2024
Cash flows from (used in) operating activities:		
Net income before tax	\$ 1,206,738	1,008,465
Adjustments:		
Adjustments to reconcile profit and loss:		
Depreciation expense	8,088	10,409
Amortization expense	195	119
Expected credit losses (gain on reversal) for bad debt provision	(2,209)	619
Interest expense	3,239	3,197
Interest income	(3,558)	(3,120)
Dividend income	(379)	(98)
Share of profit of associates accounted for using the equity method	(887,829)	(718,892)
Leasehold modification gain	(2)	(6)
Total adjustments to reconcile profit and loss	(882,455)	(707,772)
Changes in operating assets and liabilities:		
Net changes in operating assets:		
Notes receivable	(1,875)	5,559
Accounts receivable	(251,187)	(99,853)
Accounts receivable – related parties	46,839	(6,610)
Other receivables - related parties	(1,770)	34,404
Other current assets	(4,510)	543
Net defined benefit asset	(3,301)	(3,168)
Total changes in operating assets, net	(215,804)	(69,125)
Net changes in operating liabilities:		
Notes payable	(2,676)	(26,106)
Accounts payable	13,992	20,767
Accounts payable - related parties	112,563	95,456
Other payables (including related parties)	48,850	13,250
Other current liabilities	43,824	(809)
Total changes in operating liabilities, net	216,553	102,558
Total changes in operating assets and liabilities, net	749	33,433
Total adjustments	(881,706)	(674,339)
Cash inflow generated from operations	325,032	334,126
Interest received	3,558	3,120
Dividends received	-	98
Interest paid	(3,189)	(3,078)
Income tax paid	(70,186)	(106,146)
Net cash flows from operating activities	255,215	228,120
Cash flow from investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	100	-
Acquisition of investment accounted for using the equity method	-	(17,861)
Acquisition of intangible assets	-	(517)
Acquisition of property, plant and equipment	(1,584)	(3,138)
Decrease in Guarantee deposits paid	2,031	7
Dividend received	45,876	28,062
Net cash from investing activities	46,423	6,553
Cash flows from financing activities:		
Decrease in short-term borrowings	(5,000)	-
Increase (decrease) in guarantee deposits received	(12)	18
Increase in other payables - related parties	(71,706)	73,792
Payments of lease liabilities	(4,550)	(6,649)
Increase in other non-current liabilities	506,048	625,235
Cash dividends paid	(745,310)	(822,471)
Payments to acquire treasury shares	-	(172,472)
Net cash flows used in financing activities	(320,530)	(302,547)
Net decrease in cash and cash equivalents	(18,892)	(67,874)
Cash and cash equivalents at beginning of period	214,414	282,288
Cash and cash equivalents at end of period	\$ 195,522	214,414

(Please see accompany notes to financial statements)

Chairman: Chien, Wen-Chun

General Manager: Shih, Cheng-Sheng

Accounting Manager: Chen, Ching-Chi



安侯建業聯合會計師事務所

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Independent Auditor's Report

To the Board of Directors of Dimerco Express Corporation:

Opinion

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Other Matter

Dimerco Express 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.



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on our judgment, the key audit matters that should be disclosed in this auditor's report are as follows:

1. Revenue recognition

Please refer to note 4(n) "revenue and cost recognition" for accounting policy related to revenue and cost recognition, and note 6(p) for the disclosure related to revenue of the consolidated financial statements.

Description of key audit matter:

The Group mainly generates revenue from providing service of air freight and ocean freight forwarding. Revenue is recognized when the goods are consigned for transportation based on each shipping term and the transportation fee can be reasonably determined. Wherein the timing of delivery is different for each shipping term and thus the management of the Group needs to determine the accuracy of the timing for revenue recognition. Therefore, revenue recognition is considered as one of our key audit matters in our audit.

How the matter was addressed in our audit:

The key audit procedures performed by us and procedures noted in the audit instructions sent to the component audit teams for execution were as follows:

- Testing the effectiveness of the internal control over sales.
- Selecting a period of sales data, and determining the completeness of the revenue recognition.
- Obtaining the list of top ten sales customers and sales data of the year, then performing test-of-detail by selecting samples from each month to evaluate the existence of the sales and the accuracy of the amount recognized, as well as the appropriateness of sales recognition.
- Obtaining the master bill of lading provided by the airline and the summarize documents prepared by the Group, as well as selecting samples from the summarized documents to determine whether the related house bill of lading have been recognized appropriately.
- Performing sales cut-off test of a period before and after the financial position date by vouching relevant documents of sales transactions to determine whether the timing of revenue recognition is appropriate.

2. Cost accrual

Please refer to note 4(n) "revenue and cost recognition" for accounting policy related to cost accrual and note 6(q) for the disclosure related to cost of the consolidated financial statements.

Description of key audit matter:

The cost of the Group consists of local and international transportation cost. There is a risk in identifying the completeness of the accrual cost and the accuracy of the amount accrued. Therefore, the cost accrual is considered as one of our key audit matters in our audit.

How the matter was addressed in our audit:

The key audit procedures performed by us and procedures noted in the audit instructions sent to the component audit teams for execution were as follow:

- Testing the effectiveness of the internal control over cost.
- Performing test-of-detail by selecting the same samples in connection with the audit of top ten sales customers and the sales data of year from each month, and evaluate whether the related cost have been matched with the recognition of revenue and accrued appropriately.
- Sending confirmation letter for the ending balance of accounts payable. Selecting samples with significant amount from the reconciled documents between the Group and the vendors and vouching the subsequent payment to determine whether the costs accrued at the financial position date were reasonable.
- Performing purchase cut-off test of a period before and after the financial position date by vouching relevant documents of cost transactions to determine whether the timing of cost accrual is appropriate.

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

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

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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



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

The engagement partners on the audit resulting in this independent auditors' report are Huang, Tsai-Chuan and Huang, Po-Shu.

KPMG

Taipei, Taiwan (Republic of China)
March 12, 2026

Notes to Readers

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

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

English Translation of Consolidated Financial Statements Originally Issued in Chinese)
DMICRO EXPRESS CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(expressed in thousands of New Taiwan Dollar)

	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
Assets				
Current assets:				
1100 Cash and cash equivalents (note 6(a))	\$ 4,636,883	46	4,569,519	47
1137 Financial assets at amortized cost (notes 6(b) and 8)	153,041	1	91,935	1
1150 Notes receivable, net (notes 6(d) and (p))	4,347	-	2,321	-
1170 Accounts receivable, net (including related parties) (notes 6(d), (p) and 7)	3,409,977	34	3,338,829	34
1470 Other current assets	179,232	2	227,716	3
Total current assets	8,383,480	83	8,230,320	85
Non-current assets:				
1510 Financial assets at fair value through profit or loss—non-current (note 6(c))	31,381	-	32,788	-
1517 Financial assets at fair value through other comprehensive income—non-current	353	-	452	-
1551 Investments accounted for using the equity method (note 6(c))	246,680	2	246,514	3
1600 Property, plant and equipment (note 6(f))	550,484	6	560,876	5
1755 Right-of-use assets (notes 6(g) and (j))	579,499	6	357,001	4
1822 Intangible assets (note 6(h))	64,507	1	70,564	1
1840 Deferred income tax assets (note 6(m))	132,665	1	124,759	1
1920 Refundable deposits	96,037	1	82,130	1
1990 Other non-current assets (notes 6(d), (l), (p), 8 and 9)	21,381	-	16,403	-
Total non-current assets	1,722,987	17	1,491,487	15
Total assets	\$ 10,106,467	100	\$ 9,721,807	100
Liabilities and Equity				
Current liabilities:				
Short-term borrowings (note 6(i))	\$ 175,000	2	180,000	2
Notes payable	22,008	-	22,083	-
Accounts payable (including related parties) (note 7)	2,091,852	21	2,022,057	21
Dividends payable (note 6(n))	21,496	-	34,946	-
Other payables (notes 6(r) and 9)	277,830	3	282,678	3
Income tax payable	118,215	1	85,252	1
Current lease liabilities (note 6(i))	198,316	2	174,677	2
Other current liabilities (note 6(k))	3,480,933	3	255,653	2
Total current liabilities	3,235,210	32	3,057,226	31
Non-Current liabilities:				
Deferred income tax liabilities (note 6(m))	12,593	-	13,429	-
Non-current lease liabilities (note 6(i))	354,151	4	146,745	2
Net defined benefit liabilities (note 6(l))	3,350	-	1,783	-
Other non-current liabilities	31,808	-	31,090	-
Total non-current liabilities	401,902	4	193,047	2
Total liabilities	3,647,112	36	3,250,273	33
Equity attributable to owners of the Company (notes 6(e), (l) and (n)):				
Common stock	1,428,840	14	1,428,840	15
Capital surplus	62,243	1	62,244	1
Retained earnings:				
3300	1,186,322	12	1,090,383	11
3310	3,462,715	34	3,116,890	33
3350	4,649,037	46	4,259,363	44
Other equity:				
3400	381,279	4	789,656	8
3410	(181,852)	(2)	(181,852)	(2)
3500	6,339,447	63	6,358,221	66
Total equity attributable to owners of the Company	119,808	1	113,213	1
Non-controlling interests	6,459,355	64	6,471,434	67
Total equity	\$ 10,106,467	100	\$ 9,721,807	100

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2025 and 2024
(expressed in thousands of New Taiwan Dollar , except for earnings per common share)

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenue (notes 6(p) and 7)	\$ 29,681,087	100	28,947,367	100
5000 Operating costs (notes 6(f), (g), (j), (k), (l) and (q))	<u>25,616,479</u>	<u>86</u>	<u>25,051,497</u>	<u>87</u>
5900 Gross profit from operations	<u>4,064,608</u>	<u>14</u>	<u>3,895,870</u>	<u>13</u>
6000 Operating expenses (notes 6(d), (f), (g), (h), (j), (l), (r) and 7):				
6100 Selling expenses	960,949	3	960,789	3
6200 Administrative expenses	1,844,767	6	1,844,460	6
6450 Expected credit loss for bad debt provision (reversal of impairment loss)	<u>(15,170)</u>	<u>-</u>	<u>79,360</u>	<u>-</u>
Total operating expenses	<u>2,790,546</u>	<u>9</u>	<u>2,884,609</u>	<u>9</u>
6900 Net operating income	<u>1,274,062</u>	<u>5</u>	<u>1,011,261</u>	<u>4</u>
7000 Non-operating income and expenses (notes 6(e), (j) and (s)):				
7100 Interest income	72,217	-	84,637	-
7010 Other income	22,827	-	13,769	-
7020 Other gains and losses	(4,201)	-	48,259	-
7050 Finance costs	(18,949)	-	(15,296)	-
7060 Share of profit of associates accounted for using the equity method	<u>19,097</u>	<u>-</u>	<u>26,170</u>	<u>-</u>
Total non-operating income and expenses	<u>90,991</u>	<u>-</u>	<u>157,539</u>	<u>-</u>
7900 Profit from continuing operations before tax	1,365,053	5	1,168,800	4
7950 Less: Income tax expenses (note 6(m))	<u>218,051</u>	<u>1</u>	<u>194,538</u>	<u>1</u>
Net income	<u>1,147,002</u>	<u>4</u>	<u>974,262</u>	<u>3</u>
8300 Other comprehensive income:				
8310 Components of other comprehensive income that will not be reclassified to profit or loss (note 6(l))				
8311 Gains on remeasurements of defined benefit plans	2,346	-	4,584	-
8349 Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Components of other comprehensive income that will not be reclassified to profit or loss	<u>2,346</u>	<u>-</u>	<u>4,584</u>	<u>-</u>
8360 Components of other comprehensive income that will be reclassified to profit or loss (notes 6(e) and (n))				
8361 Exchange differences on translation of foreign financial statements	(403,172)	(1)	584,839	2
8399 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Components of other comprehensive income that will be reclassified to profit or loss	<u>(403,172)</u>	<u>(1)</u>	<u>584,839</u>	<u>2</u>
8300 Other comprehensive income	<u>(400,826)</u>	<u>(1)</u>	<u>589,423</u>	<u>2</u>
8500 Total comprehensive income	<u>\$ 746,176</u>	<u>3</u>	<u>\$ 1,563,685</u>	<u>5</u>
Profit attributable to:				
8610 Owners of the Company	\$ 1,125,954	4	954,807	3
8620 Non-controlling interests	<u>21,048</u>	<u>-</u>	<u>19,455</u>	<u>-</u>
	<u>\$ 1,147,002</u>	<u>4</u>	<u>\$ 974,262</u>	<u>3</u>
Total comprehensive income attributable to:				
8710 Owners of the Company	\$ 719,943	3	1,539,120	5
8720 Non-controlling interests	<u>26,233</u>	<u>-</u>	<u>24,565</u>	<u>-</u>
	<u>\$ 746,176</u>	<u>3</u>	<u>\$ 1,563,685</u>	<u>5</u>
Earnings per share (NT dollars) (note 6(o))				
9750 Basic earnings per share	<u>\$ 8.00</u>		<u>6.78</u>	
9850 Diluted earnings per share	<u>\$ 7.94</u>		<u>6.74</u>	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(expressed in thousands of New Taiwan Dollar)

	Equity attributable to owners of the Company										Total equity	
	Common stock	Capital surplus	Legal reserve	Retained earnings	Total	Other equity			Treasury shares	Total equity attributable to owners of the Company		Non-controlling interests
						Foreign currency translation differences for foreign operations	Foreign currency translation differences for foreign operations					
Balance at January 1, 2024	1,428,840	62,234	987,963	3,130,471	4,144,436	209,907	-	(9,580)	3,836,037	103,242	3,939,279	
Appropriation and distribution of retained earnings:	-	-	102,418	(102,418)	-	-	-	-	-	-	-	
Legal reserve appropriated	-	-	-	(844,464)	(844,464)	-	-	-	(844,464)	-	(844,464)	
Cash dividends of ordinary share	-	-	-	954,807	954,807	-	-	-	954,807	19,455	974,262	
Net income	-	-	-	4,584	4,584	579,729	-	-	584,313	5,110	589,423	
Total comprehensive income	-	-	-	959,391	959,391	579,729	-	-	1,539,120	24,565	1,563,685	
Purchase of treasury share	-	-	-	-	-	-	-	(172,472)	(172,472)	-	(172,472)	
Increase in non-controlling interests	-	-	-	-	-	-	-	-	-	199	199	
Cash dividends distributed by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	-	(14,893)	(14,893)	
Balance at December 31, 2024	1,428,840	62,234	1,090,383	3,168,980	4,259,363	789,636	-	(181,852)	6,358,221	113,213	6,471,434	
Appropriation and distribution of retained earnings:	-	-	95,939	(95,939)	-	-	-	-	-	-	-	
Legal reserve appropriated	-	-	-	(731,869)	(731,869)	-	-	-	(731,869)	-	(731,869)	
Cash dividends of ordinary share	-	-	-	-	-	-	-	-	-	9	9	
Other changes in capital surplus	-	9	-	-	-	-	-	-	-	-	-	
Net income	-	-	-	1,125,954	1,125,954	(408,357)	-	-	1,125,954	21,048	1,147,002	
Total comprehensive income	-	-	-	2,346	2,346	(408,357)	-	-	(406,011)	5,185	(400,826)	
Changes in ownership interests in subsidiaries	-	-	-	1,128,300	1,128,300	(408,357)	-	-	719,943	26,333	746,176	
Decrease in non-controlling interests	-	-	-	(6,757)	(6,757)	-	-	-	(6,757)	-	(6,757)	
Balance at December 31, 2025	1,428,840	62,243	1,186,322	3,462,715	4,649,037	381,279	-	(181,852)	6,339,547	119,808	6,459,355	

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

DIMERCO EXPRESS CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(expressed in thousands of New Taiwan Dollar)

	<u>2025</u>	<u>2024</u>
Cash flows from (used in) operating activities:		
Net income before tax	\$ 1,365,053	1,168,800
Adjustments:		
Adjustments to reconcile profit and loss:		
Depreciation expense	272,776	268,768
Amortization expense	3,769	3,766
Expected credit losses for bad debt provision (reversal of impairment loss)	(15,170)	79,360
Interest expense	18,949	15,296
Interest income	(72,217)	(84,637)
Dividend income	(379)	(98)
Share of profit of associates accounted for using the equity method	(19,097)	(26,170)
Gains on disposal of property, plant and equipment	(147)	(930)
Gains on lease modification	(2,279)	(6)
Total adjustments to reconcile profit and loss	<u>186,205</u>	<u>255,349</u>
Changes in operating assets and liabilities:		
Net changes in operating assets:		
Notes receivable	(2,026)	5,986
Accounts receivable (including related parties) (including overdue receivables)	(55,978)	(935,891)
Other current assets	48,484	(38,367)
Net defined benefit assets	(3,334)	(5,889)
Total changes in operating assets, net	<u>(12,854)</u>	<u>(974,161)</u>
Net changes in operating liabilities:		
Notes payable	(75)	(28,297)
Accounts payable (including related parties)	69,415	331,507
Other payables	(4,898)	114,419
Other current liabilities	85,240	(109,339)
Net defined benefit liabilities	2,076	1,731
Total changes in operating liabilities, net	<u>151,758</u>	<u>310,021</u>
Total changes in operating assets and liabilities, net	<u>138,904</u>	<u>(664,140)</u>
Total adjustments	<u>325,109</u>	<u>(408,791)</u>
Cash flows generated from (used in) operations	1,690,162	760,009
Interest received	72,217	84,637
Interest paid	(18,899)	(15,177)
Income taxes paid	(196,541)	(227,976)
Net cash flows from operating activities	<u>1,546,939</u>	<u>601,493</u>
Cash flows from (used in) investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	100	-
Increase in financial assets at amortised cost	(61,106)	(88,141)
Acquisition of financial assets at fair value through profit or loss	-	(31,598)
Acquisition of property, plant and equipment	(39,285)	(35,634)
Proceeds from disposal of property, plant and equipment	303	1,046
Decrease (increase) in refundable deposits	(13,907)	7,315
Acquisition of intangible assets	(6)	(783)
Decrease in other non-current assets	193	828
Dividends received	25,209	32,318
Net cash used in investing activities	<u>(88,499)</u>	<u>(114,649)</u>
Cash flows from (used in) financing activities:		
Decrease in short-term borrowings	(5,000)	-
Payment of lease liabilities	(208,748)	(230,894)
Increase (decrease) in other non-current liabilities	718	(3,775)
Cash dividends paid	(745,310)	(822,471)
Payments to acquire treasury shares	-	(172,472)
Changes in non-controlling interests	(26,395)	(14,694)
Net cash flows used in financing activities	<u>(984,735)</u>	<u>(1,244,306)</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(406,341)</u>	<u>546,355</u>
Net increase (decrease) in cash and cash equivalents	<u>67,364</u>	<u>(211,107)</u>
Cash and cash equivalents at beginning of period	<u>4,569,519</u>	<u>4,780,626</u>
Cash and cash equivalents at end of period	<u>\$ 4,636,883</u>	<u>4,569,519</u>

DIMERCO EXPRESS CORPORATION

Articles of Incorporation

Chapter 1 General Provisions

Article 1: This company is incorporated in accordance with the Company Law and is named "Dimerco Express Corporation" in English and "中菲行國際物流股份有限公司" in Chinese.

Article 2: The company engages in the following business activities:

G601011 air freight forwarding.
G402011 sea freight forwarding and transportation.
G701011 customs clearance.
G801010 warehousing.
IZ06010 cargo handling and packaging.
F401010 international trade.
ZZ99999 in addition to permitted businesses, may engage in businesses not prohibited or restricted by law.

Article 2.1: The company may issue guarantees to external parties as required by business needs.

Article 3: The company's headquarters is located in Taipei City. Branch offices may be established domestically and internationally through resolution of the board of directors if necessary.

Article 4: The company's announcement method shall be carried out in accordance with Article 28 of the Company Act.

Article 5: The total investment amount in other companies made by this company through transfer of funds shall not exceed 40% of the company's paid-in capital.

Chapter 2 Shares

Article 6: The total capital stock of the Company is NTD 1,680,000,000, divided into 160,800,000 shares with a par value of NTD 10 per share, which shall be issued in installments by the Board of Directors. The company shall reserve NTD 50,000,000 of capital with a total of 5,000,000 shares and a par value of NTD 10 per share for the conversion of employee stock options, which shall be issued in installments by the Board of Directors.

Article 6-1: The transfer of treasury stock to employees at a price lower than the actual repurchase price, or the issuance of employee stock options and restricted stock at a price lower than the market price (book value per share), shall be resolved in the Shareholders' Meeting attended by shareholders representing more than one-half of

the total shares issued and the resolution has to be approved by more than two-thirds of the attended shareholders. The transferees of treasury stock include employees of affiliated companies who meet certain conditions.

Article 6-2: The issuance of new shares through cash capital increase, employee stock options, and restricted stocks shall include employees of affiliated companies who meet certain conditions.

Article 7: The handling of the Company's stock affairs shall be governed by the Regulations Governing the Administration of Shareholder Services of Public Companies" issued by the competent authority.

Chapter 3 Shareholders' Meeting

Article 8: The shareholders' meeting of the company is divided into two types:

1. Regular shareholders' meeting: should be convened at least once a year. The Board of Directors shall convene the meeting in accordance with the relevant law within six months after the end of each fiscal year.
2. Extraordinary shareholders' meeting: should be convened when necessary in accordance with the relevant law.

Article 9: The shareholders' meeting shall be convened by the Board of Directors, unless otherwise requested by the Company Act.

The chairman of the board shall preside over the shareholders' meeting, and if the chairman is absent, a director designated by the chairman shall act as the proxy. If no one is designated, the provisions of Article 208 of the Company Act shall apply.

Article 10: Notice of the regular shareholders' meeting shall be given to each shareholder at least 30 days in advance.
Notice of the extraordinary shareholders' meeting shall be given to each shareholder at least 15 days in advance.

Article 11: If a shareholder is unable to attend the shareholders' meeting due to circumstances, the shareholder may appoint a proxy by issuing a power of attorney issued by the Company, stating the scope of the authorization, and signing or affixing the company seal. The use of the power of attorney shall be handled in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority, unless otherwise provided by the Company Act.

When a person who acts as the proxy for two or more shareholders, the number of voting power represented by him/her shall not exceed 3% of the total number of voting shares of the company, otherwise, the portion of excessive voting power shall not be counted.

Article 12: Each shareholder of the company has one voting right per share, excluding those entitled to no right to vote as listed in Article 179 of the Company Act.

Article 13: Unless otherwise required by relevant laws and regulations, the resolution of the shareholders' meeting will be adopted if the meeting is attended by shareholders in

person representing more than one half of the total issued shares of the Company and more than one half of the attended shareholders approved by vote. If the number of attendees does not meet the above requirements, but more than one-third of the shareholders representing the total number of issued shares attend the meeting, the false resolution may still be passed with the consent of more than half of the attended shareholders. If a false resolution is passed, the shareholders shall be notified and a new shareholders' meeting shall be convened within one month. If more than one-third of the shareholders representing the total number of issued shares attend the new meeting and the resolution is passed with the consent of more than half of the attended shareholders, the resolution shall be deemed valid.

Article 14: The matters resolved by the shareholders' meeting shall be recorded in the meeting minutes, and the contents and distribution methods shall be handled in accordance with Article 183 of the Company Act.

Chapter 4: Board of Directors and Audit Committee

Article 15: The Company shall have a Board of Directors consisting of five to nine members, including at least three independent directors. The candidates for the Board of Directors shall be nominated by the nomination system, and elected from the list of candidates by the shareholders' meeting.

The term of office is three years and consecutive re-election is allowed.

The election method of the Board of Directors shall be formulated by the Board of Directors and submitted to the shareholders' meeting for approval.

The Company establishes an audit department, which shall be directly commanded by the Chairman of the Board.

Article 16: The Board of Directors shall elect a chairman of the board directors from among the directors by a majority vote at a meeting attended by over two-thirds of the directors. The Chairman of the Board shall execute all the affairs of the Company in accordance with the law, the Articles of Incorporation, the resolutions of the shareholders' meeting, and the Board of Directors. When the Chairman of the Board is on leave or unable to perform his/her duties due to any reason, he/she shall appoint one of the directors as the proxy. If no appointment is made, the directors shall elect a proxy from among themselves. When one-third of the directors' seats are vacant or all independent directors are dismissed, the Board of Directors shall convene an extraordinary shareholders' meeting to elect new directors within 60 days.

Article 17: The Board of Directors shall hold a meeting once every quarter. In case of urgent matters or upon request of the majority of directors, the Chairman of the Board may convene an extraordinary meeting, and shall serve as the chairman.

The notice of the Board of Directors meeting may be delivered by email or fax.

Article 18: Unless otherwise provided by law, The Board's resolutions should be approved by a majority vote at a meeting attended by more than two-third of the Directors. In case a meeting of the board of directors is proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

According to Article 205 of the Company Act, each director shall attend board meetings in person. If a director is unable to attend in person due to any reason, he

or she may appoint another director to attend a meeting of the board of directors in his/her behalf, he/she shall, in each time, issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting. but the proxy shall be limited to one person only.

According to Article 207 of the Company Act, the matters resolved by the board of directors shall be recorded in minutes, which shall state the year, month, day, place, name of the chairperson, method of resolution, summary of the proceedings, and the results of the meeting. The minutes shall be signed or stamped by the chairperson and shall be distributed to all directors within 20 days after the meeting.

The meeting minutes shall be kept together with the sign-in sheet of the attending directors and the proxy issued by the directors for attendance.

Article 19: The audit committee shall be composed of all independent directors, with no fewer than three members, one of whom shall serve as the convener, and at least one member shall possess accounting or financial expertise. The audit committee and its members shall be responsible for the exercise of the supervisory powers provided by relevant laws and regulations. Matters related to the number of members, term of office, powers, and rules of procedure of the audit committee shall be separately specified in the organization rules of the audit committee in accordance with the "Regulations Governing the Exercise of Powers by the Audit Committee of Public Companies."

Article 20: The remuneration or salary of the directors for the performance of their duties must be paid regardless of the profit or loss, and the board of directors is authorized to provide such remuneration or salary at the usual level of the same industry. The total amount of shares held by all directors of the Company shall comply with the regulations set forth in the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies"

Chapter 5: Managers

Article 21: The Company shall have one General Manager who, in accordance with the resolutions of the Board of Directors, shall be responsible for the management of all business operations of the Company. The appointment and dismissal of the General Manager shall be in accordance with the provisions of Article 29 of the Company Law.

Chapter 6: Accounting

Article 22: At the end of each fiscal year, the Company shall prepare the following items and submit them to the Audit Committee for review no later than 30 days before the shareholders' meeting and then presented to the shareholders' meeting for approval:

1. Business report;
2. Financial statements;
3. Proposal for distribution of profits or allocation of losses.

Article 23: If the Company generates profits during the fiscal year (meaning pre-tax profits deducted before the payment of employee and director compensation), it shall allocate no less than 5% of the profits for employee compensation and no more than 5% for director compensation. However, if the Company has accumulated losses (including adjustments to retained earnings), it shall reserve a compensatory amount in advance.

Of the amount allocated for employee compensation in the preceding paragraph, no less than 0.3% shall be designated for salary adjustments or compensation

distributions to grassroots employees.

Employee compensation in the preceding paragraph may be in the form of stock or cash, and the beneficiaries may include employees of controlling or subsidiary companies who meet certain conditions. Director compensation in the preceding paragraph shall only be in cash.

The first two paragraphs shall be implemented by resolution of the Board of Directors and reported to the shareholders' meeting.

Article 23-1: If the Company has net profit after tax in the current fiscal year, it shall first offset the accumulated losses (including adjustments to retained earnings) and allocate 10% of the net profit to the legal reserve in accordance with the law. However, if the legal reserve has accumulated to the amount of the Company's paid-in capital, there is no need to allocate further. The Company may allocate or reverse the special reserve in accordance with laws and regulations or instructions from competent authorities. The remaining profit, together with the undistributed earnings at the beginning of the period (including adjustments to undistributed earnings), shall be proposed by the Board of Directors for distribution to shareholders' meeting by issuing new shares.

In accordance with Article 240, Paragraph 5 of the Company Act, when the Company distributes all or part of dividends and profits in cash, the Board of Directors may be authorized by the Articles of Incorporation to make such distributions by a resolution passed by two-thirds or more of the directors present and a majority of the attending directors, and report it to the shareholders' meeting. In order to maintain shareholders' investment returns and respond to the cyclical nature of the economy and build a sound financial structure for the Company, the distribution of dividends shall be based on the following considerations:

1. Meeting the Company's future needs for expanding its operations;
2. Maintaining a stable level of earnings per share for the Company;
3. Considering the Company's cash flow and operating profit situation.

The Company is currently in a growth phase and has plans for expanding its business operations and the need for funding in the coming years. When distributing profits, the cash distribution of shareholder dividends shall be no less than 10%.

Article 24: Matters not covered in this Articles of Incorporation shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 25: This charter was established with the unanimous agreement of all initiators on June 18, 1985.

The first amendment was made on May 11, 1994.

The second amendment was made on August 15, 1994.

The third amendment was made on July 31, 1997.

The fourth amendment was made on October 29, 1997.

The fifth amendment was made on March 9, 1998.

The sixth amendment was made on May 20, 1999.

The seventh amendment was made on November 30, 1999.

The eighth amendment was made on May 29, 2000.

The ninth amendment was made on June 8, 2001.

The tenth amendment was made on June 14, 2002.

The eleventh amendment was made on June 13, 2003.

The twelfth amendment was made on June 11, 2004.
The thirteenth amendment was made on June 16, 2005.
The fourteenth amendment was made on June 23, 2006.
The fifteenth amendment was made on June 20, 2008.
The sixteenth amendment was made on June 8, 2010.
The seventeenth amendment was made on June 16, 2011.
The eighteenth amendment was made on June 12, 2012.
The nineteenth amendment was made on June 11, 2014.
The twentieth amendment was made on December 29, 2014.
The twenty-first amendment was made on June 8, 2016.
The twenty-second amendment was made on June 9, 2020.
The twenty-third amendment was made on July 8, 2021.
The twenty-fourth amendment was made on June 8, 2022
The twenty-five amendment was made on June 5, 2025

DIMERCO EXPRESS CORPORATION

Rules of Shareholders' Meeting

1. The Shareholders' Meeting of The Company shall be conducted in accordance with these rules.
2. Shareholders (or their proxies) attending the meeting shall wear their attendance certificate. The number of shares they hold shall be calculated based on the sign-in card submitted.
3. If more than half of the total issued shares are represented by shareholders at the meeting, the chairman shall declare the meeting open and simultaneously disclose information such as the number of non-voting shares and the number of shares present. If the meeting time exceeds but fails to reach the required quorum, the chairman may announce an extension, with two extensions allowed (the first extension being twenty minutes and the second extension being ten minutes). If the quorum is still not met but shareholders representing more than one-third of the issued shares are present, the chairman may proceed with the resolution according to Article 175 of the Company Act, "with the consent of the majority of the votes present."

When conducting the aforementioned resolution, if the shares represented by attending shareholders have reached the required quorum, the chairman may immediately declare the formal opening of the meeting and submit the resolution made to the meeting for approval.

4. The agenda of the shareholders' meeting shall be formulated by the Board of Directors and distributed to attending shareholders or their proxies.
5. The Chairman may announce breaks during the meeting at his discretion.
6. When a shareholder speaks, he/she shall fill in the speaker's card with his/her attendance card number and name, and the Chairman shall determine the order of speeches.
7. When discussing agenda items, they shall be discussed in the order listed in the agenda. If any procedure is violated or if the discussion goes beyond the scope of the agenda, the Chairman may immediately stop the speaker.
8. When a shareholder speaks, the time shall not exceed five minutes. However, with the Chairman's permission, it may be extended for three minutes. The Chairman may stop the speaker if the time limit is exceeded.
9. Each person shall speak no more than twice on the same agenda item.
10. When discussing agenda items, the Chairman may announce the end of the discussion at an appropriate time and may suspend the discussion if necessary. The Chairman shall then proceed to a vote.
11. Except for special resolutions as stipulated by the Company Act, the approval of proposals shall be based on the consent of the voting rights of more than half of the attending shareholders. During the voting process, if the chairman has consulted and received no objections, it shall be deemed as approved, and its effectiveness is the same as that of the voting.

If a shareholder entrusts a proxy to attend the shareholders' meeting and one person is entrusted by two or more shareholders at the same time, the voting rights of the proxy shall not exceed 3% of the total voting rights of the issued shares. If exceeded, the excess voting rights shall not be counted.

If a shareholder has a conflict of interest with the matters discussed at the meeting,

which may harm the interests of the company, the shareholder shall not participate in the voting and shall not act as a proxy for other shareholders to exercise their voting rights.

12. Matters not provided for in these rules shall be handled in accordance with the Company Act and other relevant laws and regulations.
13. These rules shall be implemented after being passed by the shareholders' meeting, and the same applies to amendments.
14. This regulation was established with the unanimous consent of all initiators on June 18, 1985.
First amendment made on July 8, 2021.

APPENDIX III

DIMERCO EXPRESS CORPORATION

SHAREHOLDINGS OF ALL DIRECTORS

Record Date: April 2, 2026

Title	Name	Shareholding
Chairman	Catherine Chien	1,200,046
Director	MEC Electronics Corporation Representative: Jeffery Shih	7,643,579
Director	Ruei Cheng Investment Ltd. Representative: Jack Ruan	3,706,268
Director	AGM Investment Ltd. Representative: Peng,Shi-Xiao	8,574,038
Independent Director	Bill Chien	0
Independent Director	Ho,Chi-Ming	1,346,639
Independent Director	Chu,Chia-Cheng	350,000
Total		22,820,570

Note:

All directors collectively own shares that have reached the statutory percentage as stipulated in Article 2 of the 'Regulations Governing the Shareholding Percentage of Directors and Supervisors of Publicly Issued Companies and the Implementation of Audit.' The minimum number of shares that all directors must hold by law is 8,573,040 shares.



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