

Minutes of 2026 Shareholders' Ordinary Meeting of Concord International Securities Co., Ltd's

Time: May 14, 2026 (Thursday) at 10:00 am

Shareholders meeting will be held by means of: physical shareholders meeting

Location: No. 47, Xinjian Road, South District, Tainan City (Hotel Château Anping)

Attendance: The total number of issued common shares of the Company, after deducting non-voting shares, was 454,495,572 shares. The total number of shares represented by shareholders and proxies present at the meeting was 285,406,031 shares (including 168,655,509 shares exercised through electronic voting), representing 62.79% of the total outstanding voting shares.

Attending Directors of the Board : Wang, Wen-Tsu 、 Chen, Mi-Chuan 、 Chen, Pin-Chun

Huang, Ming-Shan 、 Hsia, Mei-Chi 、 Teng, Chun-Hsiang

Liu, Chen-I 、 Huang, I-Ju 、 Huang, Cheng-Chang

Independent Director : Hsu, Shun-Fa (Convener of the Audit Committee) 、 Chen, Chien-Chuan 、

Yang, Tien-Yu

[Baker Tilly Clock& Co.] CPA : Tseng, Wen-Cheng

Meeting Chair: Wang, Wen-Tsu

Recorder: Wu, Yi-Hsuan

I. Call the meeting to order:

The total number of shares represented by attending shareholders has met the quorum, so the Chairman called the meeting to order.

II. Opening remarks of the Chairman: (Omitted)

Translation – In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.

III. Report Matters:

1. The 2025 Business Report and Future Management Policy Report.
(please see attachment 1 for the details.)
(Shareholders were noted and the proposal has been approved for recordation.)

2. Audit Committee's Review Report on the 2025 Financial Statements.
(please see attachment 2 for the details.)
(Shareholders were noted and the proposal has been approved for recordation.)

3. Employee compensation report. (Shareholders were noted and the proposal has been approved for recordation.)
At the Board meeting held on February 24, 2026, the Company resolved, in accordance with Article 29 of its Articles of Incorporation, to distribute employee compensation in cash amounting to NT\$11,901,584, (including no less than 30% approximately NT\$3,570,475 allocated to base-level employees as required by the Articles of Incorporation).
(Shareholders were noted and the proposal has been approved for recordation.)

4. Report on directors' remuneration paid by the Company for the year 2024.
(please see attachment 5 for the details.)
(Shareholders were noted and the proposal has been approved for recordation.)

5. Report on the company's project for promoting sustainable development and plan. (please see attachment 6 for the details.)
(Shareholders were noted and the proposal has been approved for recordation.)

IV. Acknowledged matters

1st Case

Proposed by Board of Directors

Proposal: The company's 2025 final accounts and business report are hereby submitted for resolution.

Explanation: The company's 2025 final accounts report was processed in Accordance with the law, and Baker Tilly Clock & Co Accountants Tseng, Kuo-fu and Tseng, Wen-Cheng completed the audit and issued an unqualified audit report. After completed the review by the audit committee and passed the resolution of the seventh Session of the thirteenth Board of Directors of the Company, the business report, financial statements, etc. are attached for approval.

Business report (Please see attachment 1 for the details.)

Balance sheet (Please see attachment 3-1 for the details.)

Statement of comprehensive income
(Please see attachment 3-2 for the details.)

Statements of Changes in Equity
(Please see attachment 3-3 for the details.)

Statements of Cash Flows (Please see attachment 3-4 for the details.)

Voting Results: This case was approved by the vote and the results of the vote are as follows:

The total number of voting rights of shareholders present is 285,406,031 votes, less restricted voting rights: 15,578,598 votes, total number of shareholders present: 269,827,433 votes, thereinto

Votes in favor:	253,971,988	votes	% of the total represented share present	94.123857 %
(Including electronic voting rights	152,949,635	votes)		
Votes against:	212,173	votes	% of the total represented share present	0.078632 %
(Including electronic voting rights	212,173	votes)		
Votes abstainer:	15,643,272	votes	% of the total represented share present	5.797511 %
(Including electronic voting rights	15,493,701	votes)		
Votes invalid:	0	votes	% of the total represented share present	0.000000 %

*The above proposal be and hereby was approved as proposed.

2nd Case

Proposed by Board of Directors

Proposal: The Company's 2025 Proposal for Profits' Distribution is hereby submitted for resolution.

Explanation: 1. The Company's after-tax net profit for 2025, as audited by the certified public accountant, amounts to NT\$1,161,877,963. After subtracting other comprehensive income (actuarial gains and losses

related to the defined benefit plan) of NT\$13,254,442, the available distributable profit for 2025 totals NT\$1,148,623,521. In compliance with legal requirements, the Company has allocated 10% of the legal reserve, amounting to NT\$114,862,352, and 20% of the special reserve, amounting to NT\$229,724,704. Additionally, undistributed earnings from the previous period totaling NT\$121,426,584 have been included, bringing the total distributable earnings for this period to NT\$925,463,049. It is proposed to allocate NT\$727,192,915 for distribution in the current year. With a total of 454,495,572 shares outstanding, the proposed distribution includes a cash dividend of NT\$227,247,795 (approximately NT\$0.5 per share) and a stock dividend of NT\$499,945,120 (approximately NT\$1.1 per share).

2. After approved by the general meeting of shareholders, the board of directors was authorized to set another base date for allotment (dividend), and in the case of a change in the Company's issued common stocks causing a change in the allotment rate, the chairman is authorized to adjust the allotment rate based on the actual number of shares issued on the base day of ex-rights allotment (dividend) and the base day for capital increase, and to issue it at an optional time.
3. The cash dividend shall be calculated up to New Taiwan Dollar, and round down the amount less than New Taiwan Dollar, the fractional amount less than one New Taiwan Dollar shall be transferred to the employee welfare committee of the Company.
4. Concord International Securities Co., Ltd. Profit Distribution Statement Please see attachment 4 for the details.

Voting Results: This case was approved by the vote and the results of the vote are as follows:

The total number of voting rights of shareholders present is 285,406,031 votes, less restricted voting rights: 15,578,598 votes, total number of shareholders present: 269,827,433 votes, thereinto

Votes in favor:	254,162,330	votes	% of the total represented share present	94.194399 %
(Including electronic voting rights	153,139,977	votes)		
Votes against:	214,331	votes	% of the total represented share present	0.079432 %
(Including electronic voting rights	214,331	votes)		
Votes abstainer:	15,450,772	votes	% of the total represented share present	5.726169 %
(Including electronic voting rights	15,301,201	votes)		
Votes invalid:	0	votes	% of the total represented share present	0.000000 %

*The above proposal be and hereby was approved as proposed.

V. Matters for Discussion

1st Case

Proposed by Board of Directors

Proposal: Proposal of profits transferring to capital increase and issuance of new shares is hereby submitted for discussion.

- Explanation: 1. The Company proposes to capitalize NT\$499,945,120 from its earnings for 2025 to issue new shares, allocating stock dividends of approximately NT\$1.1 per share to shareholders. Each share has a par value of NT\$10, and after the capital increase, the company's paid-in capital will total NT\$5,044,900,840.
2. Shareholders recorded in the shareholders' register as of the capital increase record date will receive approximately 110 bonus shares for every 1,000 shares held. Any fractional shares of less than one share resulting from this distribution may be combined by shareholders. Within five days from the date on which share transfers are suspended for the ex-rights distribution, shareholders may apply to the Company's stock affairs agent to aggregate such fractions into one whole share. Any remaining fractional shares that cannot be consolidated into a whole share will be settled in cash based on par value, calculated to the nearest New Taiwan dollar with amounts below one dollar disregarded. As the Company issues shares in book-entry form without physical certificates in accordance with applicable law, the cash generated from fractional shares will be used to offset book-entry processing fees. The Chairman is authorized to arrange for specific persons to subscribe to any remaining fractional shares at par value.
 3. The new shares issued this time are all registered ordinary shares, which share the same rights and obligations as the original shares.
 4. This capital increase and allotment ex-rights base date as the capital increase base date shall be resulted by the authorized board of directors after the case is reported to the competent authority for approval. In the case of a change in the company's issued common shares resulting in a change in the allotment rate, the chairman is authorized to adjust the allotment rate based on the actual number of shares issued on the base day for allotment of new shares, and if the content is revised by the competent authority, the revised and approved content shall prevail. When the relevant laws and regulations are amended, the chairman of the board is authorized to deal with it in accordance with the law.

Voting Results: This case was approved by the vote and the results of the vote are as follows:

The total number of voting rights of shareholders present is 285,406,031 votes, less restricted voting rights: 15,578,598 votes, total number of shareholders present: 269,827,433 votes, thereinto

Votes in favor:	254,073,608	votes	% of the total represented share present	94.161518 %
(Including electronic voting rights	153,051,255	votes)		
Votes against:	303,634	votes	% of the total represented share present	0.112528 %
(Including electronic voting rights	303,634	votes)		
Votes abstainer:	15,450,191	votes	% of the total represented share present	5.725954%
(Including electronic voting rights	15,300,620	votes)		
Votes invalid:	0	votes	% of the total represented share present	0.000000 %

*The above proposal be and hereby was approved as proposed.

2nd Case

Proposed by Board of Directors

Proposal: To amend the Articles of Incorporation of the Company, a proposal is hereby put forward for discussion.

Explanation: 1. To meet the Company's operational and financial planning needs, and to enhance flexibility in profit distribution and compensation policies, it is proposed to amend certain provisions of the Company's Articles of Incorporation.

2. The Company's current Articles of Incorporation provide that "cash dividends shall account for no less than 30 percent of total dividends when earnings are distributed." It is proposed to amend this provision to read: "cash dividends shall account for no less than 25 percent of total dividends when earnings are distributed."
3. The Company's current Articles of Incorporation provide that: "If the Company has profits for the year, 1% shall be appropriated as employee compensation; provided, however, that where the Company has accumulated losses, an amount shall first be reserved to cover such losses, and no directors' remuneration shall be appropriated." It is proposed to amend the provision to read: "If the Company has profits for the year, 0.5% to 1% shall be appropriated as employee compensation; provided, however, that where the Company has accumulated losses, an amount shall first be reserved to cover such losses, and no directors' remuneration shall be appropriated."
4. Please refer to attachment 7 for the amendment to the Company's Articles of Incorporation.

Voting Results: This case was approved by the vote and the results of the vote are as follows:

The total number of voting rights of shareholders present is 285,406,031 votes, less restricted voting rights: 15,578,598 votes, total number of shareholders present: 269,827,433 votes, thereinto

Votes in favor:	254,064,969	votes	% of the total represented share present	94.158316 %
(Including electronic voting rights	153,042,616	votes)		
Votes against:	222,459	votes	% of the total represented share present	0.082444 %
(Including electronic voting rights	222,459	votes)		
Votes abstainer:	15,540,005	votes	% of the total represented share present	5.759240 %
(Including electronic voting rights	15,390,434	votes)		
Votes invalid:	0	votes	% of the total represented share present	0.000000 %

*The above proposal be and hereby was approved as proposed.

VI. Election

(Election of the 13th independent director)

Proposal: To elect two additional independent director for the 13th board of directors of the Company, a proposal is hereby put forward for a resolution.

Explanation: 1. This matter is handled in accordance with the relevant provisions of the “Directions for Compliance Requirements for the Appointment and Exercise of Powers of the Boards of Directors of TPEX Listed Companies.”

2. The Company currently has three independent directors. In accordance with regulatory amendments requiring five independent director seats, and to comply with applicable regulations while strengthening corporate governance, it is proposed that two independent directors be elected through a by-election.
3. The independent directors elected in this by-election will serve the same term as the current (13th) Board of Directors, from May 14, 2026 to May 12, 2028.
4. The election of directors and independent directors will adopt the candidate nomination system. The list of nominees has been reviewed and approved at the 8th meeting of the Company’s 13th Board of Directors in accordance with the relevant regulations. The principal education, professional experience, shareholdings, and related information of the independent director candidates are set forth below:

Independent directors:

No.	Name	Academic background and work experience	Shareholdings
1	FANG, CHIN-CHENG	Academic background: M.A. in Political Science, National Chung Cheng University. Current position: General Manager of Project Development, Jaie Haour Industry Corporation.	0 shares

No.	Name	Academic background and work experience	Shareholdings
2	HUANG, YU-SHAN	Academic background: LL.B., Department of Law (Financial and Economic Law Program), National Taipei University. Current position: Attorney, Azure Law Firm.	0 shares

Election results:

Concord International Securities Co., Ltd
Shareholders' General Meeting on May 14, 2026
Results of the election of directors and independent directors

Independent directors:

Number	Shareholder's account number or ID	Name	Vote received (including votes casted electronically)	results
1	R1*****6	FANG, CHIN-CHENG	238,250,762 votes (Including electronic voting rights 149,826,718 votes)	Elected Independent Directors
2	D2*****2	HUANG, YU-SHAN	238,165,131 votes (Including electronic voting rights 150,656,725 votes)	Elected Independent Directors

VII. Extemporaneous Motions: None.

VIII. Adjournment: Meeting adjourned at 10:31 a.m. All meeting agendas scheduled for today have been discussed and the Chairman announced that the meeting was adjourned.

The minutes of the general meeting of shareholders only state the gist of the meeting, and the content and procedures of the meeting are still subject to the audio and video records of the meeting.

No shareholder proposal was submitted for this shareholders' meeting.

Attachment 1

2025 Business Report and Future Management Policy Report

1. Letters to Shareholders

(1) In 2025, the Russia-Ukraine war continued and global markets were affected by U.S. foreign trade tariff policies. During the second half of the year, the U.S. Federal Reserve implemented a series of interest rate cuts, which supported revenue and earnings growth among Taiwan's listed and OTC companies. Taiwan's equity market ranked among the top global performers. The TAIEX rose from 23,035 points at the end of 2024 to 28,963 points by year end, an increase of 5,928 points or 25.7%. Average daily market turnover reached NT\$527.4 billion, which contributed to brokerage division profits of NT\$166 million.

In the proprietary trading division, the Company maintained a conservative investment strategy focused primarily on high quality equities. During the year, realized gains and losses together with dividend income and unrealized valuation gains and losses exceeded NT\$1.08 billion. Overall performance in this division remained solid.

(2) The Company reported net income attributable to shareholders of NT\$1.16 billion for the full year of 2025, with earnings per share of approximately NT\$2.56. During the year, paid in capital increased by 8%, from NT\$4.208 billion to NT\$4.545 billion. Despite the capital increase, profitability remained stable. The Company therefore plans to distribute a cash dividend of approximately NT\$0.5 per share and a stock dividend of approximately NT\$1.1 per share. Following the completion of a cash capital increase two years ago, the Company's capital structure has become more solid. With the continued efforts of all employees, the Company aims to sustain growth and deliver long term returns to shareholders.

The Company extends its best wishes to all shareholders for good health, prosperity, and continued success. Thank you !

2. Business Performance and Future Management Policy Report

(1) The profit and loss of the Company's departments for year 2025 is listed below:

(In Thousands of New Taiwan Dollars)

	2025				
	Brokerage Department	Proprietary Trading Department	Underwriting Department	Another Department	Total
Revenue					
Income from External Customer	310,155	1,097,518	(162)	7,383	1,414,894
Inter-segment Revenue	—	—	—	—	—
Total Revenue	310,155	1,097,518	(162)	7,383	1,414,894
Segment Profit or loss	165,831	1,081,138	(1,928)	(66,784)	1,178,257

(2) Financial Receipts and Expenditures, and Profitability Analysis

(In Thousands of New Taiwan Dollars)

Item	2025	2024	Increase/Decrease Amount	Variable Ratio (%)
Earning	1,414,894	995,252	419,642	42.16
Operating Expenses and Expenditure	295,068	334,304	(39,236)	(11.74)
Operating Income (Loss)	1,119,826	660,948	458,878	69.43
Non-operating Income (Loss)	58,431	54,637	3,794	6.94
Income (Loss) from Continuing Operations before Tax	1,178,257	715,585	462,672	64.66
Income Tax Benefit (Expense)	(16,379)	(27,361)	10,982	(40.14)
Income (Loss) from Continuing Operations After Tax	1,161,878	688,224	473,654	68.82

3. The Summary of Operational plan for the current year

In 2026, with the Taiwan stock index at a high point, U.S. President Donald Trump's new trade policies have affected global financial markets, while the U.S. Federal Reserve's interest rate decisions on the U.S. dollar have had a direct impact on Taiwan's stock and currency markets. Furthermore, extreme weather events and geopolitical tensions have contributed to inflation and disrupted global supply chains. These factors, alongside the fluctuating global economic climate, will likely lead to greater volatility. Nevertheless, the financial markets remain active. We will continue to pursue a strategy of prudent management, progressively enhancing our business operations to improve departmental efficiency. In addition, we will strengthen our cybersecurity measures and risk management practices to further protect shareholder value.

- (1) Establish the Xiaobei Branch to actively expand brokerage operations and increase the Company's market share.
- (2) The electronic order placement system optimizes configuration, adapts to the market trend of electronic transactions, increases the number of customer transactions, increases the proportion of electronic transactions, and increases the overall brokerage business market share.
- (3) In order to meet the needs of customers, we continue to promote customers to use separate account transactions to improve service quality, actively cultivate customers, and increase the breadth and depth of transactions.
- (4) Enhance the professional knowledge of employees and improve the quality of human resources in response to business development.
- (5) Strengthen auditing, internal control and risk management to reduce operating losses and improve operational efficiency.
- (6) Actively participate in the underwriting business of initial public offering or capital increase of publicly quoted entity.
- (7) Continue to care for and participate in public welfare activities, strengthen the implementation methods of sustainable development and implement the spirit of sustainable development.

Chairman: Wang, Wen-Tsu

General manager: Pan, Hua-Chen

Accounting Supervisor: Shih, Mei-Lan

Attachment 2

**Concord International Securities Co., Ltd.
Audit Committee Report**

The company's 2025 financial report was verified and signed by Accountants TSENG, KUO-FU and TSENG, WEN-CHENG from Baker Tilly Clock & Co, and issued an unqualified verification report, together with the business report and the profit distribution proposal, etc., all members believe that there is no discrepancy after the audit committee has completed its deliberation, and prepare a report in accordance with the Securities Exchange Law and the Company Act.
Please verify.

Sincerely,

Concord International Securities Co., Ltd. 2026 Shareholders' Meeting

Concord International Securities Co., Ltd. The Audit Committee
Convener : Hsu, Shun-Fa

February 24, 2026

To the Board of Directors of Concord International Securities Co., Ltd.

Opinion

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

In our opinion, based on our audits, the accompanying financial statements present fairly, in all material respect, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years ended December 31, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Firms 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 audit in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards. 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 Concord International Securities Company with the Code of Professional Ethics for Certified Public Accountants in the Republic of China and fulfill our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended 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.

Key audit matters of the Company's financial statements for 2025 are stated as follows:

Recognition of Brokerage Commission Income

Brokerage commission income of Concord International Securities Co., Ltd. primarily comprises commissions earned from acting as an agent in the trading of domestic securities and futures products, as well as from securities lending transactions. The accuracy of brokerage commission income has a material impact on the financial statements. Accordingly, the recognition of brokerage commission income has been identified as a key audit matter.

The audit procedures performed by the independent auditors in response to the key audit matter described above included obtaining an understanding of and evaluating the internal controls over brokerage transactions, performing sampling tests on transaction reports and supporting documentation related to the recognition of brokerage commission income, conducting analytical review procedures, and assessing the appropriateness of the accounting policies for the recognition of brokerage commission income.

For the accounting policies related to the recognition of brokerage commission income of Concord International Securities Co., Ltd., please refer to Note 4.

Responsibilities of management and those charged with governance for financial statements

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

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

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

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with auditing standard 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 auditing standard, we exercise professional judgement 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 Concord International Corporation'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 Concord International Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Concord International Corporation to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the notes, disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We have communicated 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 identified during our audit.

We have also provided those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and have communicated 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 determined those matters that were of most significance in the audit of the financial statements of Grand Cathay Securities Corporation for the year ended 2025 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, 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.

Baker Tilly Clock& Co.

Accountant : _____
Tseng, Kuo-Fu

Accountant : _____
Tseng, Wen-Cheng

Approved by the Financial Supervisory Commission under:
FSC Securities No. 0930159560
FSC Securities Review No. 1140346300

February 24 , 2026

Attachment 3-1

Concord International Securities Company Limited
Balance Sheets
For the years ended December 31, 2025 and 2024

(In Thousand NTs of New Taiwan Dollars)

Assets		Notes	December 31, 2025		December 31, 2024	
Codes	Items		AMOUNT	%	AMOUNT	%
110000	Current assets					
111100	Cash and cash equivalents	6	\$ 36,125	—	\$ 95,690	1
112000	Current financial assets at fair value through profit or loss	7	7,372,098	59	4,520,015	52
113300	Current financial assets at amortized cost		10,000	—	—	—
114030	Margin loans receivable	8	1,541,116	13	1,353,922	16
114040	Refinancing margin	8	—	—	107	—
114050	Refinancing deposit receivable	8	—	—	118	—
114060	Receivable from borrowing or lending money in connection with securities business	8	—	—	230	—
114066	Receivable of money lending-any use	8	89,440	1	36,595	—
114130	Accounts receivable	8	1,618,253	13	898,862	10
114150	Prepayments		3,885	—	1,483	—
114170	Other receivables		33,416	—	41,537	—
119000	Other current assets	9	164,458	1	238,545	3
110000	Total current assets		10,868,791	87	7,187,104	82
120000	Non—current assets					
123200	Non-current financial assets at fair value through other comprehensive income	10	411,769	4	464,489	6
125000	Property and equipment	11	711,964	6	637,444	7
125800	Right-of-use assets	12	7,203	—	8,815	—
126000	Investment property	13	166,205	1	168,060	2
127000	Intangible assets	14	526	—	959	—
128000	Deferred tax assets	24	9,520	—	7,930	—
129000	Other non-current assets	15	281,012	2	271,868	3
120000	Total noncurrent assets, net		1,588,199	13	1,559,565	18
	Total Assets		\$ 12,456,990	100	\$ 8,746,669	100

(Please refer to the accompanying notes to the financial statements.)

Concord International Securities Company Limited
Balance Sheets (continued)

For the years ended December 31, 2025 and 2024

(In Thousand NTs of New Taiwan Dollars)

Liabilities and Equity		Notes	December 31, 2025		December 31, 2024	
Codes	Items		AMOUNT	%	AMOUNT	%
210000	Current liabilities					
211100	Current short-term debt	16	\$ 1,440,000	12	\$ 200,000	2
211200	Commercial paper payable	17	950,000	8	200,000	2
214040	Securities financing refundable deposits	8	27,656	—	15,122	—
214050	Deposits payable for securities financing	8	27,679	—	16,583	—
214090	Special account subsidiary ledger customer equity		46,662	—	44,123	1
214110	Notes payable		1,001	—	681	—
214130	Accounts payable	18	1,650,546	13	860,632	10
214160	Receipts under custody		6,433	—	44,579	1
214170	Other payables	19	86,520	1	57,022	1
214600	Current tax liabilities	25	3,521	—	29,928	—
216000	Current lease liabilities	12	1,813	—	1,767	—
219070	Net defined benefit liability, non-current	20	—	—	24	—
219990	Other current liabilities		894	—	365	—
210000	Total current liabilities		4,242,725	34	1,470,826	17
220000	Noncurrent liabilities					
226000	Non-current lease liabilities	12	5,653	—	7,287	—
229030	Guarantee deposit received		987	—	1,351	—
229070	Non-current net defined benefit liability	20	43,469	—	30,621	—
220000	Total noncurrent liabilities		50,109	—	39,259	—
	Total Liabilities		4,292,834	34	1,510,085	17
301000	Capital					
301010	Common stock		4,544,956	37	4,208,292	48
302000	Total capital surplus		517,077	4	517,077	6
304000	Retained earnings (or accumulated deficit)					
304010	Legal reserve		360,232	3	291,623	3
304020	Special reserve		1,363,603	11	1,226,387	14
304040	Retained earnings unappropriated (accumulated deficit)		1,269,341	10	832,247	10
305000	Total other equity interest		108,947	1	160,958	2
	Total Equity	21	8,164,156	66	7,236,584	83
	Total liabilities and equity		\$ 12,456,990	100	\$ 8,746,669	100

(Please refer to the accompanying notes to the financial statements.)

Chairman: Wang, Wen-Tsu, Manager: Pan, Hua-Chen, Accounting manager: Shih, Mei-Lan

Attachment 3-2

Concord International Securities Company Limited

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(In Thousand NTs of New Taiwan Dollars)

Codes	Items	Notes	2025		2024	
			AMOUNT	%	AMOUNT	%
400000	Revenues		\$ 1,414,894	100	\$ 995,252	100
401000	Brokerage handling fee revenue	23	242,815	17	275,793	28
404000	Revenues from underwriting business		928	—	2,106	—
410000	Gains (losses) on sale of operating securities	23	115,199	8	243,046	24
421200	Interest revenue	23	65,598	5	76,552	8
421300	Dividend revenue		143,940	10	118,345	12
421500	Valuation gains (losses) on operating securities at fair value through profit or loss	23	844,600	60	277,357	28
424100	Futures commission revenues		1,742	—	2,043	—
425300	Impairment loss (impairment gain and reversal of impairment loss)		—	—	(17)	—
428000	Other operating income		72	—	27	—
500000	Total expenditure and expense		(295,068)	(21)	(334,304)	(34)
501000	Brokerage handling fee expense		(17,878)	(1)	(18,982)	(2)
502000	Proprietary handling fee expense		(158)	—	(132)	—
503000	Refinancing processing fee expenses		(22)	—	(23)	—
504000	Underwriting operation processing fee expenses		(72)	—	(78)	—
521200	Finance costs	23	(15,192)	(1)	(17,679)	(2)
531000	Employee benefits expenses	25	(174,679)	(12)	(203,820)	(21)
532000	Depreciation and amortization expense	25	(22,982)	(2)	(23,880)	(2)
533000	Other operating expense		(64,085)	(5)	(69,710)	(7)
5xxxxx	Non-operating income(loss)		1,119,826	79	660,948	66
602000	Other gains and losses	23	58,431	4	54,637	6
902001	Profit (loss) from continuing operations before tax		1,178,257	83	715,585	72
701000	Income tax expense (benefit)	24	(16,379)	(1)	(27,361)	(3)
902005	Profit (loss)		1,161,878	82	688,224	69
805000	Other comprehensive income					
805500	Components of other comprehensive income that will not be reclassified to profit or loss		(65,974)	(5)	(96,128)	(10)
805510	Gains (losses) on remeasurements of defined benefit plans		(16,568)	(1)	(2,675)	—
805540	Unrealized gains (losses) from investments in equity instruments at fair value through other comprehensive income		(52,720)	(4)	(93,988)	(10)
805599	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss		3,314	—	535	—
	Other comprehensive income		(65,974)	(5)	(96,128)	(10)
902006	Total comprehensive income		\$ 1,095,904	77	\$ 592,096	59
	Earnings per share	22				
975000	Total Basic earnings per share		\$ 2.56		\$ 1.84	
985000	Total Diluted earnings per share		\$ 2.55		\$ 1.83	

(Please refer to the accompanying notes to the financial statements.)

Chairman: Wang, Wen-Tsu, Manager: Pan, Hua-Chen, Accounting manager: Shih, Mei-Lan

Attachment 3-3

Concord International Securities Company Limited
Statements of Changes in Equity
From January 1 to December 31, 2025 and 2024

(In Thousand NTs of New Taiwan Dollars)

Items	Common stocks	Capital surplus	Retained earnings			Total other equity interest	Total Equity
			Legal reserve	Special reserve	Accumulated profit or loss	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	
Equity at January 1, 2024	\$ 3,084,811	\$ 192,145	\$ 204,771	\$ 1,052,683	\$ 869,441	\$ 254,946	\$ 5,658,797
Appropriations of 2023 earnings							
Provision of legal reserve	—	—	86,852	—	(86,852)	—	—
Provision of special reserve	—	—	—	173,704	(173,704)	—	—
Cash dividends of ordinary share	—	—	—	—	(154,241)	—	(154,241)
Stock dividends of ordinary share	308,481	—	—	—	(308,481)	—	—
2024 Profit (loss)	—	—	—	—	688,224	—	688,224
2024 Other comprehensive income	—	—	—	—	(2,140)	(93,988)	(96,128)
Total comprehensive income	—	—	—	—	686,084	(93,988)	592,096
Capital increase	815,000	309,700	—	—	—	—	1,124,700
Share-based Payment	—	15,232	—	—	—	—	15,232
Equity at December 31, 2024	4,208,292	517,077	291,623	1,226,387	832,247	160,958	7,236,584
Appropriations of 2024 earnings							
Provision of legal reserve	—	—	68,609	—	(68,609)	—	—
Provision of special reserve	—	—	—	137,216	(137,216)	—	—
Cash dividends of ordinary share	—	—	—	—	(168,332)	—	(168,332)
Stock dividends of ordinary share	336,664	—	—	—	(336,664)	—	—
2025 Profit (loss)	—	—	—	—	1,161,878	—	1,161,878
2025 Other comprehensive income	—	—	—	—	(13,254)	(52,720)	(65,974)
Total comprehensive income	—	—	—	—	1,148,624	(52,720)	1,095,904
Disposal of equity instruments at fair value through other comprehensive income	—	—	—	—	(709)	709	—
Equity at December 31, 2025	\$ 4,544,956	\$ 517,077	\$ 360,232	\$ 1,363,603	\$ 1,269,341	\$ 108,947	\$ 8,164,156

(Please refer to the accompanying notes to the financial statements.)

Chairman: Wang, Wen-Tsu, Manager: Pan, Hua-Chen, Accounting manager: Shih, Mei-Lan

Attachment 3-4

Concord International Securities Company Limited
Statements of Cash Flows
From January 1 to December 31, 2025 and 2024

(In Thousand NTs of New Taiwan Dollars)

Items	2025	2024
	AMOUNT	AMOUNT
Cash flows from (used in) operating activities, indirect method:		
Profit (loss) before tax	\$ 1,178,257	\$ 715,585
Adjustments:		
Adjustments to reconcile profit (loss)		
Depreciation expense	21,261	19,997
Amortization expense	1,721	3,883
Gain on expected credit loss	—	17
Net gain on financial assets or liabilities at fair value through profit or loss	(844,600)	(277,357)
Interest expense	15,192	17,679
Interest income (including financial income)	(72,748)	(83,389)
Dividend income	(143,940)	(118,345)
Stock-based compensation cost	—	15,232
Gain on disposal of property, plant and equipment	(83)	(480)
Gain on disposal of investments	—	(455)
Gain on non-operating financial products at fair value	(3,920)	(2,764)
Changes in operating assets and liabilities		
Decrease (increase) in financial assets at fair value through profit or loss	(2,003,563)	(878,921)
Decrease (increase) in margin loans receivable	(187,194)	(112,179)
Decrease (increase) in refinancing margin	107	(107)
Decrease (increase) in refinancing collateral receivable	118	(118)
Decrease (increase) in receivable of securities business money lending	(52,615)	(14,455)
Decrease (increase) in accounts receivable	(719,391)	132,116
Prepayments	(2,402)	373
Decrease (increase) in other receivable	(390)	(952)
Decrease (increase) in other current assets	75,665	(31,839)
Increase (decrease) in securities financing refundable deposits	12,534	(7,635)
Increase (decrease) in deposits payable for securities financing	11,096	(7,974)
Increase (decrease) in notes payable	320	(635)
Increase (decrease) in accounts payable	789,914	(176,549)
Increase (decrease) in receipts under custody	(38,146)	39,279
Increase (decrease) in other payable	18,220	(3,563)
Increase (decrease) in net defined benefit liability	(430)	199
Increase (decrease) in other current liabilities	(195)	148
Increase (decrease) in special account subsidiary ledger customer equity	961	39,193
Cash inflow (outflow) generated from operations	(1,944,251)	(734,016)
Interest received	81,963	73,240
Dividends received	143,236	114,883
Interest paid	(14,634)	(18,129)
Income taxes paid	(44,376)	(3,554)
Net cash inflows (outflow from operating activities)	(1,778,062)	(567,576)

Concord International Securities Company Limited
Statements of Cash Flows (continued)
January 1 to December 31, 2024 and 2023

(In Thousands of New Taiwan Dollars)

Items	2025	2024
	AMOUNT	AMOUNT
Cash flows from (used in) investing activities:		
Acquisition of financial assets at amortized cost	(10,000)	—
Acquisition of property and equipment	(92,214)	(5,253)
Disposal of property and equipment	83	480
Acquisition of intangible assets	(919)	(774)
Decrease in other non-current assets	1,285	373
Net cash flows from (used in) investing activities	(101,765)	(5,174)
Cash flows from (used in) financing activities:		
Increase in short-term loans	11,230,000	8,330,000
Decrease in short-term loans	(9,990,000)	(8,850,000)
Increase in commercial papers payable	12,640,000	9,930,000
Decrease in commercial papers payable	(11,890,000)	(9,780,000)
Increase in guarantee deposit received	360	—
Decrease in guarantee deposit received	—	(206)
Payments of lease liabilities	(1,766)	(1,499)
Cash dividends paid	(168,332)	(154,241)
Capital increase	—	1,124,700
Net cash inflows (outflow) provided from financing activities	1,820,262	598,754
Net increase (decrease) in cash and cash equivalents	(59,565)	26,004
Cash and cash equivalents at beginning of period	95,690	69,686
Cash and cash equivalents reported in the statement of financial position	\$ 36,125	\$ 95,690

(Please refer to the accompanying notes to the financial statements.)

Chairman: Wang, Wen-Tsu

Manager: Pan, Hua-Chen,

Accounting manager: Shih, Mei-Lan

Attachment 4

**Concord International Securities Co., Ltd.
Profit Distribution Statement Year 2025**

(In Thousands of New Taiwan Dollars)

Item	Subtotal	Total	Explanation
Undistributed profits at the beginning period		121,426,584	
plus			
Current profit and loss	1,161,877,963		
Other comprehensive gains and losses (after tax for the determined actuarial gains and losses of the benefit plan)	(13,254,442)		
The net profit after tax for the current period plus the items other than that are included in the undistributed surplus of the current year		1,148,623,521	
Minus:			
Statutory surplus reserve 10%		(114,862,352)	(1,161,877,963-13,254,442)*0.10
Special surplus reserve 20%		(229,724,704)	(1,161,877,963-13,254,442)*0.20
Distributable surplus for the current period		925,463,049	
Distributable items:			
Cash dividend about NT\$0.5	(227,247,795)		
Stock dividend about NT\$1.1	(499,945,120)	(727,192,915)	
Undistributed retained surplus		198,270,134	

- Note: 1. Distribute employee remuneration of NT\$11,901,584 (Including allocations to entry level employees, which under the Company's Articles of Incorporation must account for no less than 30 percent, approximately NT\$3,570,475); director and supervisor's remuneration of NT\$0
2. After starting to use the International Financial Reporting Guidelines to prepare financial reports for 2012, June 29, FSC Securities No. 1010028514 No. (2), when distributing the distributable surplus, the net deduction of other shareholders' equity shall be reported in the accounts in the current year, which is the special surplus reserve shall not be distributed from the undistributed surplus from the previous period; However, if a securities firm has set aside a special surplus reserve in accordance with the provisions of the preceding paragraph, it shall make a supplement to the special surplus reserve for the difference between the stated amount and the net deduction of other equity.) and distribute the surplus on the reversal part.
3. The amount of this distribution of surplus is based on the preferential distribution of net income after tax for 2025.

Chairman: Wang, Wen-Tsu General manager: Pan, Hua-Chen Accounting Supervisor: Shih, Mei-Lan

Attachment 5

Report on directors' remuneration for the year 2024

Explanation:

1. The Company's policy, system, criteria and structure for the payment of remuneration to directors and independent directors, descriptions of the relationship between the amount of remuneration paid and the responsibilities, risks, time commitment and other factors:

In accordance with Article 29 of the Company's Articles of Incorporation, if there is a profit for the year, 1% of such profit shall be appropriated as compensation to employees, and no provision shall be made for directors' compensation.

2. The breakdown of the individual remuneration of the directors is as follows:

Title	Name (Note 1)	Director remuneration								Summation of A, B, C, and D and as a % of After-Tax Income (Note 10)		Compensation to directors also serving as Company employees								Summation of A, B, C, D, E, F and G and as a % of After-Tax Income (Note 10)		Compensation from investmen ts and parent company other than subsidiarie s (Note 11)	
		Remuneration (A) (Note 2)		Pensions (B)		Director earnings distribution (C) (Note 3)		Business expenses (D) (Note 4)				Salary, Bonuses, and Special Allowance (E) (Note 5)		Pensions (F)		Employee earnings distribution (G) (Note 6)							
		The Compan y	All consolid ated compani es (Note 7)	The Compan y	All consolid ated compani es (Note 7)	The Compan y	All consolid ated compani es (Note 7)	The Compan y (Note 1)	All consolid ated compani es (Note 7)	The Compan y	All consolid ated compani es (Note 7)	The Compan y (Note 2)	All consolid ated compani es (Note 7)	The Compan y	All consolid ated compani es (Note 7)	The Company		All consolidated companies (Note 7)		The Compan y	All consolid ated compani es (Note 7)		
Director	Baulidu Investment Representative: Wang, Wen-Tsu	\$ 2,349	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 187	\$ —	\$2,536 (0.22%)	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$2,536 (0.22%)	—	None
Director	Chen, Mi-Chuan	\$ 2,521	\$ —	\$ 108	\$ —	\$ —	\$ —	\$ 886	\$ —	\$3,515 (0.30%)	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$3,515 (0.30%)	—	None
Director	Chen, Pin-Chun	\$ 120	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 27	\$ —	\$147 (0.01%)	—	\$ 865	\$ —	\$ 47	\$ —	\$ 128	\$ —	\$ —	\$ —	\$ —	\$1,187 (0.10%)	—	None
Director	Teng, Chun-Hsiang	\$ 120	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 27	\$ —	\$147 (0.01%)	—	\$ 1,213	\$ —	\$ 65	\$ —	\$ 178	\$ —	\$ —	\$ —	\$ —	\$1,603 (0.14%)	—	None
Director	Huang, Ming-Shan	\$ 120	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 27	\$ —	\$147 (0.01%)	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$147 (0.01%)	—	None
Director	Wise Co., Ltd. Representative: Huang, I-Ju	\$ 120	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 27	\$ —	\$147 (0.01%)	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$147 (0.01%)	—	None
Director	Liu, Chen-I	\$ 120	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 24	\$ —	\$144 (0.01%)	—	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$144 (0.01%)	—	None

Title	Name (Note 1)	Director remuneration								Summation of A, B, C, and D and as a % of After-Tax Income (Note 10)		Compensation to directors also serving as Company employees								Summation of A, B, C, D, E, F and G and as a % of After-Tax Income (Note 10)		Compensation from investments and parent company other than subsidiaries (Note 11)
		Remuneration (A) (Note 2)		Pensions (B)		Director earnings distribution (C) (Note 3)		Business expenses (D) (Note 4)				Salary, Bonuses, and Special Allowance (E) (Note 5)		Pensions (F)		Employee earnings distribution (G) (Note 6)						
		The Company	All consolidated companies (Note 7)	The Company	All consolidated companies (Note 7)	The Company	All consolidated companies (Note 7)	The Company (Note 1)	All consolidated companies (Note 7)	The Company	All consolidated companies (Note 7)	The Company	All consolidated companies (Note 7)	The Company	All consolidated companies (Note 7)	The Company		All consolidated companies (Note 7)		The Company	All consolidated companies (Note 7)	
															Cash	Stock	Cash	Stock				
Director	Baulidu Investment Representative: Hsu, Wen-Ko	\$ 503	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 37	\$ -	\$555 (0.05%)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$555 (0.05%)	-	None
Director	Baulidu Investment Representative: Huang, Cheng-Chang	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18	\$ -	\$94 (0.01%)	-	\$ 1,778	\$ -	\$ 35	\$ -	\$ 514	\$ -	\$ -	\$ -	\$2,421 (0.21%)	-	None
Director	Hsia, Mei-Chi	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ -	\$126 (0.01%)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$126 (0.01%)	-	None
Director	Li, Wen-Pin	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -	\$147 (0.01%)	-	\$ 3,865	\$ -	\$ 59	\$ -	\$ 966	\$ -	\$ -	\$ -	\$5,037 (0.43%)	-	None
Independent director	Chen, Chien-Chuan	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -	\$147 (0.01%)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$147 (0.01%)	-	None
Independent director	Hsu, Shun-Fa	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -	\$147 (0.01%)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$147 (0.01%)	-	None
Independent director	Yang, Tien-Yu	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -	\$147 (0.01%)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$147 (0.01%)	-	None

1. Please describe the policy, system, criteria, and structure of the remuneration for independent directors, along with the relationship between the amount of the remuneration and the responsibilities, risks, and time commitment of the independent directors: The remuneration to independent directors is a fixed monthly amount, and the chairman is authorized to determine the amount of additional remuneration within the year depending on the operating conditions, and there is no director's remuneration for the independent directors.

2. In addition to the above table, the remuneration received by the directors of the Company for services provided (e.g., serving as non-employee consultants for all companies/investments in the parent company/consolidated financial statements) in the most recent year: No such cases.

Explanation: Director HUANG, CHENG-CHANG was newly elected on May 13, 2025.

Note 1: The names of directors should be listed separately (for juristic shareholders, the names and representatives of juristic shareholders should be listed separately), and the amounts of each payment should be disclosed in an aggregate manner by separately listing the directors and independent directors. In case that a director also serves as the general manager or deputy general manager, it should be entered in this table and the following table (3).

- Note 2: Refers to the directors' remuneration for the most recent year (including directors' salaries, job incentives, severance payments, various bonuses and incentive payments, etc).
- Note 3: Enter the amount of directors' remuneration approved by the board of directors in the most recent year (if the board of directors has not yet approved the remuneration, the amount in the books audited by the accountant should be entered instead).
- Note 4: Refers to the related business expenses (including travel expenses, special expenses, various allowances, accommodations, and provision of physical equipment such as cars) paid to the directors in the most recent year. If the Company provides housing, automobiles and other means of transportation or personal expenses, the nature and cost of the assets provided, the actual or fair value of the rent, fuel and other payments should be disclosed. In the case where a driver is assigned, a note should be included to indicate the related compensation paid by the Company to the driver, but should not be included in the calculation of the remuneration.
- Note 5: Refers to the salaries, job incentives, severance payments, bonuses, incentive payments, travel expenses, special expenses, various allowances, accommodations, cars, and other benefits provided to the directors who serve as employees of the Company (including the general manager, deputy general manager, other managers, and employees) in the most recent year. If the Company provides housing, cars, other transportation, or personal expenses, the nature and cost of the assets provided, the actual or fair value of the rent, fuel, and other benefits should be disclosed. In case that a driver is assigned, a note should be included to indicate the compensation paid by the Company to the driver, but should not be included in the calculation of the remuneration. Salary expenses recognized in accordance with IFRS 2, "Share-based payment," including the acquisition of employee stock options, new shares with restricted employee rights, and participation in a cash capital increase to subscribe for shares, etc., should also be included in the calculation of remuneration.
- Note 6: The amount of employee remuneration (including stock and cash) received by a director who also serves as an employee (including a director who also serves as a general manager, deputy general manager, other manager, and employee) in the most recent year should be disclosed if the amount of employee remuneration was approved by the board of directors in the most recent year, or the amount proposed to be distributed for the current year should be calculated based on the proportion of last year's actual amount of distribution if the amount cannot be estimated (if the amount has not yet been approved by the board of directors, the amount audited by the accountant should be entered).
- Note 7: The total amount of each remuneration paid to the directors of the Company by all companies (including the Company) in the consolidated financial statements should be disclosed.
- Note 8: The aggregate amount of each remuneration paid by the Company to each director shall be disclosed in accordance with the respective grade in which the director belongs to.
- Note 9: The aggregate amount of each remuneration paid to each director of the Company by all companies (including the Company) in the consolidated financial statements shall be disclosed in accordance with the respective grade in which the director belongs to.
- Note 10: Net profit after tax refers to the net profit after tax for the most recent year for individual or separate financial reports.

- Note 11: a. This column should specify the amount of remuneration received by the directors of the Company from the investments other than subsidiaries or from the parent company (if there is none, please fill in "None").
- b. If a director of the Company receives remuneration from a non-subsidiary investment or the parent company, the remuneration received by the director of the Company from a non-subsidiary investment or the parent company shall be incorporated into column I of the remuneration table and the name of the column shall be changed to "Parent company and all investments".
- c. Remuneration refers to the remuneration, compensation (including employees', directors' and supervisors' compensation) and business expenses received by the Company's directors for their positions as directors, supervisors or managers of investments or parent companies other than subsidiaries.
- * The disclosure of remuneration is different from the concept of income under the Income Tax Act. Therefore, the purpose of this table is for information disclosure and is not intended to be interpreted for tax purposes.

Attachment 6

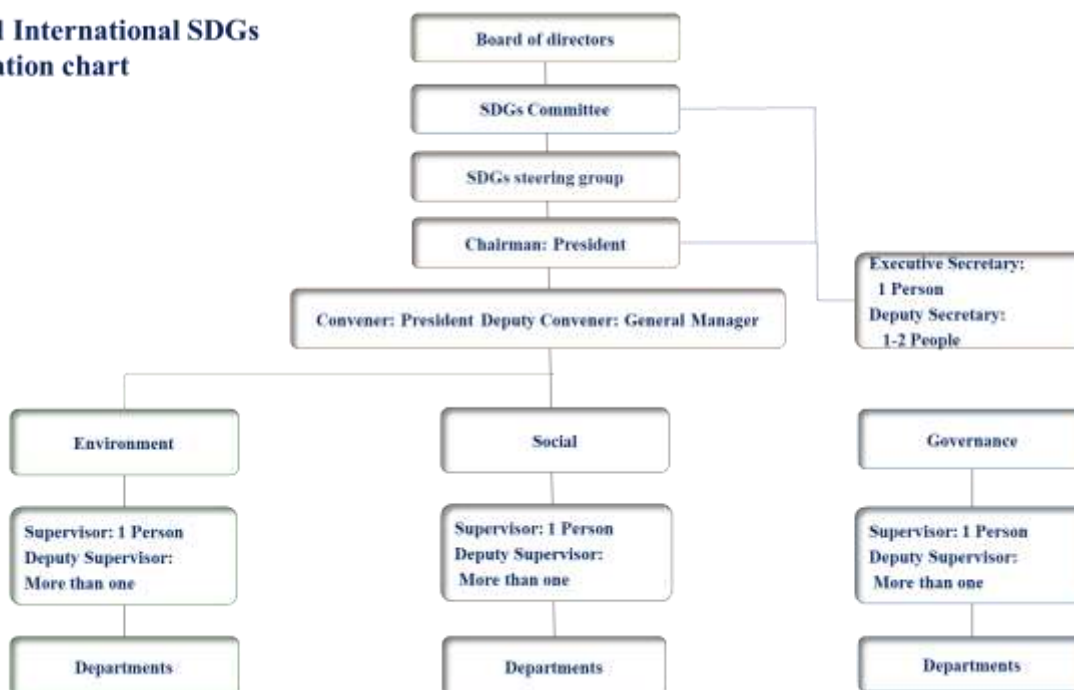
Concord International Securities Company Ltd. Sustainable Development Policy

Approved by the board of directors on 2023.3.21

A. Purpose

1. To achieve the company goal of SDGs by developing the economy, environment, and society, the company implements the “sustainable development policy” to practice the SDGs by the four principles, company governance, developing a sustainable environment, maintaining the social welfare, and strength the company sustainable development information transparent.
2. The Board of directors established the ad hoc committee “SDGs Committee”, selecting the president as the chairman. Management established the SDGs steering group. The whole company will implement a sustainable development annual plan and project tracking and reviewing to implement ESG annual goal.
3. Developing SDGs organization chart.

Concord International SDGs organization chart



B. Implement the corporate governance

1. The company will follow the regulations such as “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” and “Corporate Governance Best-Practice Principles for Securities Firms” to establish a valid governance structure and relative moral standard to complete the company governance.
2. The company directors should follow the duty of care of a prudent administrator to implement sustainable development and review its implementation result and improvement to ensure the implementation of sustainable policy.

3. When the board of directors develops SDGs goal, they should consider the benefit of stakeholders and the following instructions:
 - (1) Proposed the sustainable development overview and establish a sustainable development policy.
 - (2) Taking sustainable development into company operating activity and developing direction and approving the development plan of sustainable development.
 - (3) Ensure the exposure of the SDGs information is immediate and accurate.
Regarding the economic, environmental, and societal issues generate by operating activity, the management level approved by the board of directors should deal with it and report to the board of directors, and the relative process and responsibility should be crystal.
4. The company should hold sustainable development tutoring regularly (Every year) or irregularly, the training should include the company's SDGs goal, policy, and development plan and the company should ensure the SDGs' information immediacy and accuracy.
5. To complete the management of sustainable development, the company has established the governance structures and the "SDGs steering group" for sustainable development policy, regulation, relative management direction, and plan and implementation. The report should show to the board of directors regularly (every season) or irregularly.
6. The company should establish a fair salary policy to ensure the salary plan can conform to the organization's strategic goal and stakeholders' benefit. The employee performance evaluation should combine with the sustainable development policy and set a valid reward and punishment system.
7. To respect the stakeholders' relationship benefit and identify the company stakeholders, the company has established a "Stakeholder area" to recognize the stakeholder demand through proper communication methods and respond properly to the SDGs issue stakeholder care about.

C. Develop sustainable environment

1. The company should follow environmental regulations and relative international standards to protect the natural environment properly and endeavor to achieve sustainable environmental goals during operating activity and internal management.
2. The company should commit to improving energy efficiency and using eco-friendly recycled materials.
3. The company should establish an environmental management system in accordance with the industry business, those should include:
 - (1) Collect and evaluate the influence between operating activity and natural environment information completeness and promptness.
 - (2) Establish a measurement of sustainable development goals and review their sustainability and relevance regularly (every year) or irregularly.
 - (3) Establish a valid plan or action plan implementation and review their performance regularly (every year) or irregularly.

4. The SDGs steering group will select the responsible person and establish, operate, and maintain a relative environment management system and implement a plan. In addition, they also have to hold training courses for management level and employees regularly (every year) or irregularly.
5. The company should consider the influence between business operations and the environment, it should develop and promote the sustainable concepts and reduce the impact on the environment and humans during company operates according to the following principle:
 - (1) Reduce operating and service resources used and energy consumption.
 - (2) Reduce the contaminated waste released and disposal of waste properly.
 - (3) Improve resources recycled and reusable.
 - (4) Maximize the recycled resources sustainability.
 - (5) Improve the durability of the equipment.
 - (6) Improve service efficiency.
6. To improve water resources efficiency, the company should use the water resources sustainably and commit to reducing the resources waste and taking the best controllable implementation.
7. The company should evaluate the risks and opportunities of climate change to the business future and implement responsive action. The company should take the standard or instruction made for local and foreign companies, processing company greenhouse gas inspection, and expose the information, the regulation should include:
 - (1) Direct GHG emissions: GHG release controlled by the company.
 - (2) Indirect GHG emissions: Generate by power input like electricity, heat, or steam.
 - (3) Other indirect emissions: Company activity GHG emission, not from energy indirect emission but from other emission sources controlled by the company.

The company should calculate GHG emissions, water used, and wasted total weight and establish policies for net zero, reduce water usage, and waste management. They should implement the policy to reduce the impact of climate change.

D. Maintain social welfare

1. The company should follow relative regulation and abide by international human rights conventions, such as gender equality, the right to work, and the prohibition of discrimination.

To protect the human rights, the company should establish relative management policy, including:

 - (1) Company human right policy or announcement.
 - (2) Evaluation of human right affection in the company operating and internal management and establishing the relative procedure.
 - (3) Review the result of human rights policy or announcements regularly.
 - (4) When human rights violations are involved, the procedures for handling the interested parties should be disclosed.

The company should follow internationally recognized labor rights, such as freedom of association, collective bargaining rights, caring for disadvantaged groups, prohibiting child labor, eliminating any forms of forced labor, and eliminating discrimination in employment and employment, and confirm that its human resource policy does not have gender, race, discriminatory treatment based on socioeconomic status, age, marital and family status, to implement equality and fairness in employment, employment conditions, salary, benefits, training, evaluation, and promotion opportunities.

Regarding the violation of labor rights, the company should provide efficient and proper systems to ensure all the complaint process is equal and transparent. The complaint channel should be easy and clean to use and have to respond to the employee properly.

2. The company should provide the employee with information to understand labor rights and their benefit in the operating country.
3. The company should provide employees with safety and healthy environment, including necessary health and emergency utilities, and commit to reducing the risk forcing employee safety and health, preventing occupational accidents.

The company should hold employee safety and health training regularly (every year).

4. The company should create a good environment for employees and establish efficient ability training plans.

The company should establish and implement reasonable employee benefits(including salary, vacation, and other benefits) and give bonuses to employees according to company operating results ensuring human resource recruiting, retaining, and encouraging to achieve sustainable operating goals.

5. The company should build a regularly communicate channel to let the employee have the right to have information or share the idea for the business activity and decisions.

The company should respect the employee representation power of negotiate with the working environment and provide necessary information and hardware facility to improve the relationship between management and employee.

The company should take a reasonable way to announce the operating change might have a great impact on the employee.

6. The company should treat every client with fair and reasonably, including fairness and integrity in contracting, the duty of care and loyalty, the authenticity of advertising solicitation, suitability of goods or services, announcement and disclosure, the balance of remuneration and performance, protection of complaints channels, professionalism of business personnel, and formulates relevant implementation strategies and specific measures.

7. The company should be responsible for the operating business and pay attention to marketing ethics. All the relevant working and service processes should ensure the service information transparency and security and establish a disclosing customer benefit policy, implementing those into daily operating activity to prevent harming customer benefit and safety.

8. The company should follow the government and industry regulation to ensure the products and service quality. The company should follow relevant regulation and international principle for client's security, privacy, marketing and labeling and should not cheating, misleading, defrauding or any other act that undermines the trust of customers and damages the rights and interests of customers.

9. The company should evaluate and manage all kinds of risks, such as power outages, information security, or other possible risks, during operating business to reduce the impact on clients or society.

The company should provide transparent and effective customer complaint procedures for its business services, handle customer complaints fairly and immediately, abide by the "Personal Data Protection Act" and other relevant laws and regulations, respect the privacy rights of customers, and protect the customers' personal data.

10. The company should evaluate how procurement will affect supplying community's environment and society and work with the supplier to commit to corporate social responsibility.

The company should establish a supplier management policy to ask the suppliers to follow regulations for the environment, occupational safety and health, or labor rights. Before the business activity, the company should check if the supplier has any record of influencing the environment or society and try to prevent working with another company that are in conflict with its social responsibility policy.

The contract between the company and its primary supplier should have a corporate social responsibility policy and the company should stop or cancel the assignment when the supplier violates the policy and has affected a lot to the environment and society.

11. The company should evaluate the impact company on the local community during running the business and hire local human resources to enhance community identity. The company should invest resources in organizations to solve social or environmental problems through business models, or civic organizations and charitable organizations that participate in community development and community education through equity investment, commercial activities, donations, corporate volunteer services, or other public welfare professional services, and related activities of government agencies to promote community development.

12. The company should invest resources into cultural and artistic activities or cultural and creative industry through donations, sponsorship, investment, procurement, strategic cooperation, corporate voluntary technical services, or other support models to promote cultural development.

E. Strengthen corporate sustainable development information disclosure

1. The company should follow the regulations and "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Corporate Governance Best-Practice Principles for Securities Firms" to operate information disclosure and should disclosure

relevant and reliable SDGs information to increase information transparency, the company disclosure sustainable development information is showing below:

- (1) Sustainable development policies, systems, or management guidelines and promotion plans should approve by the board of directors.
 - (2) Corporate governance, sustainable development environment, and maintenance of social welfare or other factors generate risk and influence.
 - (3) The goal, implementations, and performance for sustainable development.
 - (4) Major stakeholders and their concerning issues.
 - (5) Disclosure of management and performance information on environmental and social issues by key suppliers.
 - (6) Other sustainable development information.
2. While disclosing SDGs status, the company should adopt the standard or guidelines accept on internationally recognized SDGs reports and need to obtain third-party assurance or guarantee to increase the information reliability.

The content should include:

- (1) Implement sustainable development policy, system, or relevant management direction and implement the plan.
- (2) Major stakeholders and their concerning issues.
- (3) The performance and review for the company implement corporate governance, developing a sustainable environment, and maintaining social welfare and economic development.
- (4) Future improvement and goals.

F. Supplementary provisions

1. The company should be aware of domestic and international sustainable development standards development and improve the company's sustainable development system to increase sustainable development efficiency.
2. The company's "Sustainable Development Policy" must be implemented after approval by the board of directors and reported at the shareholders' meeting. The same applies to corrections.

Concord International Securities Company Ltd. Sustainable Development Annual Plan

Year of the plan: 2026

Planning unit: Sustainable development promotion team

A. Basis of the Plan

For 2026, the Company will implement its annual sustainability development plan in accordance with its sustainable development policy. Oversight will be provided by the Board of Directors and the Sustainability Development Committee, while a Sustainability Development Task Force will coordinate and execute cross departmental management initiatives.

This year's initiatives focus on strengthening sustainability governance, enhancing climate and ESG risk management, conducting greenhouse gas inventories and carbon reduction initiatives, supporting employee development, and promoting social engagement. The Company will also progressively align its disclosures with the IFRS Sustainability Disclosure Standards.

B. Plan Description

1. To ensure the effective implementation of the Company's sustainability objectives, related activities will be carried out through a process of planning, execution, and review, with ongoing improvement to support the achievement of these objectives.

2. Sustainability governance structure and responsibilities

The Board of Directors serves as the highest supervisory body for sustainability matters.

Under the Board, the Sustainability Development Committee reviews sustainability policies, annual plans, and major issues. The Sustainability Development Task Force is responsible for implementation, cross departmental coordination, and consolidating results. Each responsible department collects and manages relevant ESG indicators in accordance with its assigned responsibilities.

3. Key objectives for the current year

(1) Strengthen sustainability governance and oversight at the Board level.

(2) Improve the management and disclosure of sustainability information and progressively align with the IFRS Sustainability Disclosure Standards.

(3) Enhance climate risk management and greenhouse gas management practices.

(4) Promote sustainable value for employees, customers, and society.

(5) Ensure that sustainability initiatives comply with applicable laws and regulations and the requirements of corporate governance evaluations.

4. Key Initiatives for the Current Year

(1) Corporate Governance: Hold regular meetings of the Sustainability Development Committee, report sustainability and climate related matters to the Board of Directors, and review and refine sustainability related policies and management frameworks.

(2) Environmental Sustainability: Complete greenhouse gas inventories in accordance with the GHG Protocol, promote energy conservation, carbon reduction, and paperless operations, and continue climate risk identification and scenario analysis.

(3) Social Responsibility: Provide ESG training programs, strengthen employee care and internal communication, implement fair customer treatment and personal data protection measures, and continue to support social welfare and community engagement.

5. Management of Material Topics

In accordance with the GRI Standards and stakeholder engagement principles, the Company conducts a materiality assessment at least once each year. The results are submitted to the Sustainability Development Committee and the Board of Directors and serve as a reference for the annual sustainability plan and related disclosures.

6. Performance Indicators

Key indicators include the number of reports submitted to the Board of Directors and its committees, completion of greenhouse gas inventories, training completion rates, and the timely publication of the sustainability report.

7. Implementation and Review

Each department is responsible for implementation in accordance with its assigned responsibilities. The Sustainability Development Task Force will compile progress on a quarterly basis and submit reports to the Sustainability Development Committee, and when necessary to the Board of Directors, for review and adjustment.

C. Short, Medium, and Long Term Sustainability Objectives

To support the implementation of the sustainability development plan, the Company has structured its initiatives around three core pillars: environmental protection, social responsibility, and corporate governance. For each pillar, specific short, medium, and long term objectives have been established together with implementation strategies and action plans. Progress is reviewed quarterly to evaluate performance and effectiveness.

D. Sustainable Development Task Force Action Plan

Specific Objective	Execution Strategy and Plan
Formulation of Sustainable Development Policies	<ol style="list-style-type: none"> 1. Formulation of Sustainable Development Policies and related operational procedures. 2. Ensure policies are updated in alignment with domestic and international sustainability laws and regulations. 3. Execute the annual sustainable development plan and track performance through regular reports. 4. Provide periodic updates to the Sustainability Development Committee on the progress and effectiveness of sustainability initiatives.

Specific Objective	Execution Strategy and Plan
Sustainable Development Operational Structure	<ol style="list-style-type: none"> 1. Board of Directors. 2. Sustainability Development Committee. 3. Sustainable Development Task Force.
Sustainability Information Disclosure	<ol style="list-style-type: none"> 1. Publish a sustainability report. 2. Disclose sustainability-related items in the annual report. 3. Manage the disclosure of sustainability information on the company's official website. 4. Comply with regulatory requirements to disclose sustainability information on public platforms. 5. Carry out sustainable finance evaluations.
Sustainable Risk Management Practices	<p>Identify the various sustainability risks facing the Company, assess them, and classify them based on their significance.</p> <p>Sustainability Risk Communication and Education Plan.</p> <ol style="list-style-type: none"> 1. Employee Training: Provide regular sustainability risk management training to employees to improve overall risk awareness and enhance their ability to respond to risks. 2. Departmental Communication: Establish a transparent communication mechanism for timely reporting of risk statuses and responses to internal stakeholders. 3. Risk Assessments: Conduct comprehensive risk assessments annually, collecting and analyzing sustainability-related data to produce risk evaluation reports. 4. Risk Mapping: Create a company-wide risk map to highlight primary risk sources and their potential impacts, facilitating management's understanding and decision-making. 5. Annual Reduction Targets, Strategies, and Detailed Action Plans (including performance on previous year's targets): Implement the "Greenhouse Gas Inventory Program," gather data on carbon emissions, energy use, water resources, and waste, and set annual reduction targets, strategies, and action plans (incorporating last year's reduction target achievements). 6. Resource Recycling Plan: Promote internal resource recycling efforts such as adopting paperless offices, establishing waste recycling systems, and using recyclable materials. 7. Climate Change Response Plan: Develop strategies to address extreme weather events and climate change, enhancing the disaster resilience of company infrastructure and employees' ability to adapt.

Specific Objective	Execution Strategy and Plan
	<p>8. Emergency Response Drills: Regularly conduct emergency drills simulating risk scenarios to test and refine the company’s response strategies.</p> <p>9. Risk Communication and Reporting Items Sustainability Report: Issue an annual sustainability report documenting the company's sustainability risk management actions and results, available to stakeholders.</p> <p>10. Alignment with IFRS Sustainability Disclosure Standards Planned for 2028: Preparation of sustainability information in accordance with the IFRS Sustainability Disclosure Standards. Planned for 2029: Disclosure of 2028 sustainability information prepared under the IFRS Sustainability Disclosure Standards in the annual report, with the annual report and financial statements to be filed simultaneously in accordance with the 2028 financial reporting timeline.</p>

Environmental Protection

Timeline	Specific Objective	Execution Strategy and Plan
Short-term (1-2 year)	Energy Efficiency	<ol style="list-style-type: none"> 1. Continue to implement energy-saving initiatives, replacing outdated equipment to reduce overall energy consumption. 2. Promote energy efficiency training within the company to raise awareness, encouraging employees to turn off unnecessary electrical devices. 3. Reduce reliance on printing and copying, cut paper usage, and push for the adoption of electronic document management systems.
	Waste Management	<ol style="list-style-type: none"> 1. Establish a waste sorting and recycling system, implementing it across all branches. 2. Conduct regular environmental awareness training to enhance employees' eco-consciousness.
	Greenhouse Gas Inventory	<ol style="list-style-type: none"> 1. Complete a comprehensive greenhouse gas emissions inventory across the company, recording and analyzing the carbon footprint, establishing reduction targets, and developing action plans to meet those targets.
Medium-term (3-5 years)	Ongoing Short-term Goals	Continue refining energy efficiency, waste management, and greenhouse gas inventory efforts while advancing short-term objectives.
	Green Procurement	<ol style="list-style-type: none"> 1. Prioritize environmental considerations in the procurement of equipment and facilities, opting for green procurement where possible. 2. During the construction or renovation of buildings, use environmentally friendly materials and sustainable building technologies.

Timeline	Specific Objective	Execution Strategy and Plan
Long-term (More than 5 years)	Carbon Neutrality	Achieve carbon neutrality: Develop and implement a comprehensive emission reduction strategy. This includes improving energy efficiency, transitioning to renewable energy, and investing in carbon offset projects such as afforestation, ecological restoration, and carbon capture technologies. These efforts will help counterbalance the carbon emissions from the company's operations, ultimately reaching carbon neutrality.
	Renewable Energy	<ol style="list-style-type: none"> 1. Transition to Renewable Energy: Lead the company's full transition to renewable energy, ensuring that 100% of energy used in all office spaces and operational activities comes from renewable sources. 2. Partnerships with Green Energy Providers: Collaborate with renewable energy suppliers to help foster the growth and development of the green energy sector.
	Resource Recycling	<ol style="list-style-type: none"> 1. Zero Waste Target: Drive the company towards a zero-waste goal by increasing recycling, reusing materials, and reducing overall waste production across all operational processes.
	Environmental Education and Training	<ol style="list-style-type: none"> 1. Employee Environmental Training: Continuously provide training to employees on environmental protection to ensure all staff are informed and actively support the company's sustainability goals. 2. Community Outreach and Education: Partner with local communities to organize educational initiatives aimed at raising environmental awareness and encouraging eco-friendly actions among residents.
	Green Investment, Green Procurement, and Biodiversity	<ol style="list-style-type: none"> 1. Investment in Green Technologies: Support the research and development of green technologies, driving innovation to reduce environmental impact and promote sustainable practices. 2. Promote Sustainable Products and Services: Focus on marketing eco-friendly products and services, meeting consumer demand while encouraging sustainable choices. 3. Biodiversity Conservation Efforts: Actively participate in ecological conservation initiatives to help preserve biodiversity. Work with suppliers to ensure that environmental and ecological standards are upheld throughout the supply chain, fostering sustainability in operations.

Social Responsibility

Timeline	Specific Objective	Execution Strategy and Plan
Short-term (1 year)	Financial Education	Conduct financial education seminars to enhance financial literacy among employees and local community members.
	Public Welfare Participation & Cultural Activity Support	<ol style="list-style-type: none"> 1. Public Welfare Activity Sponsorship: Encourage subsidiaries to collaborate with local community organizations to either host or participate in charity activities. Additionally, promote employee involvement in volunteer services within their communities. 2. Cultural Event Sponsorship: Provide sponsorship for local cultural events and art exhibitions to enrich the community's cultural environment while encouraging employees' participation in the arts.
	Employee Care	<ol style="list-style-type: none"> 1. Employee Welfare: Offer regular health check-ups and psychological counseling services to support employees' overall health and well-being. 2. Career Development: Establish and support employee training programs, encouraging staff to create their own professional development plans, thereby boosting their skills and career advancement opportunities.
	Information Security	<ol style="list-style-type: none"> 1. Cybersecurity and Data Protection Training: Provide training to employees on network security and data protection, raising overall awareness of information security within the company. 2. Data Security Measures: Implement robust data protection protocols to safeguard both customer and company data from potential threats.
Medium-term (3 years)	Short-Term Goals Ongoing Optimization	Continuously enhance short-term objectives, including financial education training programs, participation in public welfare activities, support for cultural and artistic performances, employee well-being, and information security.
	Diversity and Inclusion	Implement a diversity-focused recruitment policy to ensure an inclusive and equitable work environment.
	Public Welfare Participation & Cultural Activity Support	<ol style="list-style-type: none"> 1. Long-Term Support for Public Welfare: Provide long-term sponsorship and actively engage in public welfare initiatives. Encourage employees to take an active role in supporting and advancing these initiatives. 2. Long-Term Sponsorship for Cultural and Artistic Events: Become a long-term sponsor for local cultural organizations and support the hosting of cultural and artistic events. Encourage employees to participate actively in these cultural activities.
	Employee Well-Being	Health and Wellness Programs: Encourage employees to engage in public welfare, cultural, and various sports activities during their free time to foster a healthy work-life balance.

Timeline	Specific Objective	Execution Strategy and Plan
	Information Security	<ol style="list-style-type: none"> 1. Continuous Enhancement: Regularly conduct cybersecurity risk assessments and implement improvements based on the findings. 2. Security Certifications: Acquire and maintain internationally recognized information security certifications, such as ISO 27001, to elevate the company’s information security management practices.
Long-term (5 years)	Social Impact	Broaden the impact of financial inclusion by supporting national sustainability goals through green investments and collaborating with suppliers to drive long-term, sustainable development.

Corporate Governance

Timeline	Specific Objective	Execution Strategy and Plan
Short, Medium, and Long-Term	Legal Compliance	<ol style="list-style-type: none"> 1. Promote fair treatment of customers. 2. Implement measures for financial fraud prevention. 3. Enforce anti-money laundering policies.
	Risk Management	<ol style="list-style-type: none"> 1. Develop a risk management framework that includes climate and sustainability risks. 2. Conduct regular risk assessments and establish a robust risk management system.
	Auditing	<ol style="list-style-type: none"> 1. Create a compliance review system and conduct regular assessments of company operations to ensure adherence to legal and regulatory standards. 2. Internal Auditing: Implement an internal auditing process to regularly evaluate and address weaknesses in internal controls. 3. Audit Reports: Issue quarterly internal audit reports, presenting audit findings and recommendations for improvement to senior management and the board of directors.
	Corporate Governance Strengthening Governance Frameworks Increasing Transparency in Stakeholder Engagement Integrity in Business Practices	<ol style="list-style-type: none"> 1. Boost profitability and operational efficiency to enhance the company’s competitiveness, in alignment with the principles of sustainable business practices. 2. Continuously strengthen the governance structure and uphold high ethical standards. Establish an effective board governance system. 3. Fulfill management’s fiduciary duties by advancing sustainable development initiatives and ensuring the execution of sustainability policies. 4. Establish a “Stakeholder Zone”; employ appropriate communication strategies to understand stakeholders' reasonable expectations and concerns and address key sustainability issues effectively. 5. Improve corporate governance rankings and foster greater board engagement through increased attendance and active participation.

E. Short-, medium- and long-term goals to address climate change risks and opportunities
Greenhouse Gas Inventory Plan

Timeline Item	Short-Term (2026~2027)	Medium-Term (2028~2035)	Long-Term (2035~2050)
Objectives	<ol style="list-style-type: none"> 1. Energy management 2. Water resource management 3. Waste management 4. Greenhouse gas emission data disclosure 	<ol style="list-style-type: none"> 1. Conduct greenhouse gas emission inventory 2. Achieve a 1% annual reduction in carbon emissions 3. Continue optimizing short-term goals 	<ol style="list-style-type: none"> 1. Conduct greenhouse gas emission inventory 2. Continue to reduce carbon emissions 3. Continue optimizing short-term goals 4. Net zero carbon reduction
Execution Plan	<ol style="list-style-type: none"> 1. Gather carbon emission data for the organization 	<p>Complete the organizational greenhouse gas inventory following the ISO14064-1 standard</p> <p>Complete the first-year inventory report by 2026</p>	<p>Complete the organizational greenhouse gas inventory and undergo third-party verification</p> <p>Complete the first-year verification tasks by 2028</p>

Attachment 7

Comparison table for amended articles of Concord International Securities CO., Ltd's Articles of Incorporation

Amended Article	Current Text	Explanation
<p>Article 29</p> <p>If the Company has profits for the year, <u>0.5% to 1%</u> shall be appropriated as employee compensation; provided, however, that where the Company has accumulated losses, an amount shall first be reserved to cover such losses, and no directors' remuneration shall be appropriated.</p> <p>The distribution of employee compensation, as decided by the Board of Directors, may be in the form of stock or cash. Compensation for lower-level employees shall account for no less than 30% of the total employee compensation distribution. This compensation distribution plan must be reported to the shareholders' meeting.</p> <p>The Company's industry is mature, profits are stable, and its financial structure is sound. However, given the business expansion plans that may arise due to market changes in the coming years, the profit distribution will be based on the distributable profits for the year. After allocating legal surplus reserves, special surplus reserves, and any required adjustments to special surplus reserves in accordance with the law, the remaining profits, including undivided earnings from previous years, will be distributed according to a proposal</p>	<p>Article 29</p> <p>If the Company has profits for the year, 1% shall be appropriated as employee compensation; provided, however, that where the Company has accumulated losses, an amount shall first be reserved to cover such losses, and no directors' remuneration shall be appropriated.</p> <p>The distribution of employee compensation, as decided by the Board of Directors, may be in the form of stock or cash. Compensation for lower-level employees shall account for no less than 30% of the total employee compensation distribution. This compensation distribution plan must be reported to the shareholders' meeting.</p> <p>The Company's industry is mature, profits are stable, and its financial structure is sound. However, given the business expansion plans that may arise due to market changes in the coming years, the profit distribution will be based on the distributable profits for the year. After allocating legal surplus reserves, special surplus reserves, and any required adjustments to special surplus reserves in accordance with the law, the remaining profits, including undivided earnings from previous years, will be distributed according to a proposal</p>	<p>To meet the Company's operational and financial planning needs, and to enhance flexibility in profit distribution and compensation policies, it is proposed to amend certain provisions of the Company's Articles of Incorporation.</p>

Amended Article	Current Text	Explanation
<p>prepared by the Board of Directors and submitted to the shareholders' meeting. When formulating the profit distribution plan, dividends and bonuses for shareholders shall be no less than 30% of the distributable earnings. If the accumulated distributable earnings are less than 1% of the paid-in capital, no distribution will occur. A minimum of <u>25%</u> of the total dividends shall be paid in cash; however, if the Company secures sufficient external funding for significant capital expenditures during the year, at least 50% of the dividends distributed will be paid in cash. For the purposes of preceding paragraph, "lower-level employees" refer to non-managerial staff whose regular salary is below a specific threshold, which is defined according to the "Method for Adjusting Salary Expenses for Employees of Small and Medium Enterprises."</p>	<p>prepared by the Board of Directors and submitted to the shareholders' meeting. When formulating the profit distribution plan, dividends and bonuses for shareholders shall be no less than 30% of the distributable earnings. If the accumulated distributable earnings are less than 1% of the paid-in capital, no distribution will occur. A minimum of 30% of the total dividends shall be paid in cash; however, if the Company secures sufficient external funding for significant capital expenditures during the year, at least 50% of the dividends distributed will be paid in cash. For the purposes of preceding paragraph, "lower-level employees" refer to non-managerial staff whose regular salary is below a specific threshold, which is defined according to the "Method for Adjusting Salary Expenses for Employees of Small and Medium Enterprises."</p>	
<p>Article 33 This Articles of Incorporation was adopted on August 10, 1989 ...(omitted)... The 25th amendment was made on May 13, 2025, the 26th amendment was made on December 29, 2025, <u>and the 27th amendment was made on May 14, 2026.</u></p>	<p>Article 33 This Articles of Incorporation was adopted on August 10, 1989 ...(omitted)... The 25th amendment was made on May 13, 2025, the 26th amendment was made on December 29, 2025.</p>	<p>Add the date of this amendment to the Articles of Association.</p>