

Stock Code: 2614

Eastern Media International Corporation  
2025 Annual Shareholders' Meeting

# Meeting Agenda (Translation)

Method of Convening: Physical Shareholders' Meeting

Date: May 26, 2025

Place: No.160, Section 3, Ren-Ai Road, Taipei City

(The Howard Plaza Hotel – Level B2 Banquet Room Area III)

Notice to readers

*This English-version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.*

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# Report Items

## (1) 2024 Business Report

### 1. Status of the Warehousing Division from January to December 2024:

Warehousing Division		Jan. - Dec. 2024	Compared to the previous year		
			Jan. - Dec. 2023	Increase (Decrease)	Growth rate
Amount (unit: NTD thousand)	Operating revenue	1,549,851	1,436,571	113,280	7.9%
	Operating costs	678,047	662,911	15,136	2.3%
	Operating income	871,804	773,659	98,145	12.7%

### 2. Status of the Trading Division from January to December 2024:

Trading Division		Jan. - Dec. 2024	Compared to the previous year		
			Jan. - Dec. 2023	Increase (Decrease)	Growth rate
Amount (unit: NTD thousand)	Operating revenue	2,274,443	2,396,554	(122,111)	(5.1)%
	Operating costs	1,505,265	1,630,992	(125,727)	(7.7)%
	Operating income	769,178	765,562	3,616	0.5%

3. Status of the Media Division from January to December 2024 :

Media Division		Jan. - Dec. 2024	Compared to the previous year		
			Jan. - Dec. 2023	Increase (Decrease)	Growth rate
Amount (unit: NTD thousand)	Operating revenue	1,914,387	1,999,323	(84,936)	(4.2)%
	Operating costs	1,710,950	1,835,146	(124,196)	(6.8)%
	Operating income	203,437	164,177	39,260	23.9%

4. Status of the Other Divisions from January to December 2024 :

Other Divisions		Jan. - Dec. 2024	Compared to the previous year		
			Jan. - Dec. 2023	Increase (Decrease)	Growth rate
Amount (unit: NTD thousand)	Operating revenue	10,312	9,150	1,162	12.7%
	Operating costs	184	903	(719)	(79.6)%
	Operating income	10,128	8,247	1,881	22.8%

## 5. Consolidated Profit and Loss Statements from January to December 2024 :

Unit: NTD Thousand

Item	Jan. - Dec. 2024	Compared to the previous year		
		Jan. - Dec. 2023	Increase (Decrease)	Growth rate
Operating revenue	5,748,993	5,841,598	(92,605)	(1.6)%
Operating costs	3,894,446	4,129,952	(235,506)	(5.7)%
Operating income	1,854,547	1,711,646	142,901	8.3%
Operating expenses	1,529,462	1,801,715	(272,253)	(15.1)%
Net operating gain (loss)	325,085	(90,069)	415,154	460.9%
Non-operating revenue and expenses	98,605	(202,902)	301,507	148.6%
Net income(loss) before tax	423,690	(292,971)	716,661	244.6%
Add: Income Tax profit (expense)	(118,446)	(53,111)	(65,335)	(123.0)%
Current period net (loss) gain	305,244	(346,082)	651,326	188.2%
Current period net (loss) gain attributable to:				
Owners of parent	371,841	(272,765)	644,606	236.3%
Non-controlling interests	(66,597)	(73,317)	6,720	9.2%
Earnings (Losses) per share (NT\$)	1.24	(0.91)	2.15	236.3%

- Explanation :
- Operating expenses decreased by NT\$272,253 thousand compared to the same period last year.
    - Expenses of the Logistics Division increased by NT\$54,181 thousand, primarily due to an increase in indirect costs during the year.
    - Expenses of the Trading Division decreased by NT\$78,942 thousand, mainly due to a decline in performance compared to the same period last year and cost control measures resulting in lower salary and bonus expenses.
    - Expenses of the Media Division decreased by NT\$68,368 thousand, mainly due to reduced manpower as a result of technological applications, leading to lower personnel expenses.
    - Expenses of Other Divisions decreased by NT\$179,124 thousand, mainly due to a reduction in related expenses following the liquidation of subsidiaries last year.
  - Net non-operating income increased by NT\$301,507 thousand compared to the same period last year. The main changes are as follows:
    - Interest income increased by NT\$16,409 thousand during the period.
    - Interest and financial expenses increased by NT\$36,284 thousand during the period.

- (3) Net loss from disposal and valuation of equity securities (including dividend income) amounted to NT\$96,278 thousand this period, compared to a valuation gain of NT\$91,068 thousand in the same period last year, resulting in a recognized net loss of NT\$187,346 thousand.
- (4) Share of profit from associates and joint ventures under the equity method increased by NT\$240,098 thousand compared to the same period last year.
- (5) Net foreign exchange gain increased by NT\$15,768 thousand.
- (6) Other non-operating income increased by NT\$252,970 thousand, primarily due to: a decrease of NT\$25,764 thousand in rental income this year; losses of NT\$63,147 thousand from the disposal of Bermuda and eForce Hong Kong subsidiaries last year; a tax refund of NT\$52,421 thousand from New Media; and a gain of NT\$300 million from the sale of Yu Tai Building and golf club memberships this period.

## **(2)Audit Committee's Review of the 2024 Financial Statements**

### **Audit Report by the Audit Committee of EMI Corporation**

The Board of Directors has prepared EMI's 2024 Business Report, Financial Statements, and proposal for allocation of earnings. The CPAs Hsin-Ting Huang and Jacky Chen from KPMG were retained to audit EMI's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and proposal for allocation of earnings proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of Eastern Media International Corporation. According to relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Law, we hereby submit this report.

Sincerely yours,

Eastern Media International Corporation

2025 Annual General Meeting

Chairman of the Audit Committee: Kuen-Chang Lee

A handwritten signature in black ink, appearing to read 'John', with a large, stylized loop at the end.

March 5, 2025



### **(3) Report on the Sale of Assets on the 5th and 8th Floors of Yu Tai Building**

1. On October 16, 2024, during the 13th meeting of the 18th Board of Directors, and on November 11, 2024, during the 1st extraordinary meeting of the same term, the Board resolved to approve the disposal of four office properties owned by the Company. These properties are located at 5F, No. 368; 5F, No. 368-1; 5F, No. 370; and 8F, No. 368, Section 1, Fuxing South Road, Da'an District, Taipei City, with a total area of 521.8 ping (approximately 1,725.6 square meters) and 5 parking spaces (hereinafter referred to as the "Office Assets").
2. The aforementioned Office Assets were acquired by two individual buyers under identical conditions: NT\$950,000 per ping for the office space and NT\$3,260,000 per parking space. The transaction also includes a leaseback arrangement whereby the Company will lease back the assets for a five-year term, at a monthly rental of NT\$2,000 per ping (inclusive of tax) for office space and NT\$4,400 per parking space (inclusive of tax). The total transaction amount is NT\$512,010,000.
3. The Company received the full transaction payment by the end of 2024, resulting in a total gain on disposal of NT\$291,061,510.

#### **(4) Report on Distribution of Employee and Director Compensation for 2024**

1. The distribution of employee remuneration and director/supervisor remuneration for fiscal year 2024 was approved by resolution of the 16th meeting of the 18th Board of Directors held on March 5, 2025. All remuneration was paid in cash.
2. For fiscal year 2024, employee remuneration amounted to NT\$4,934,956 (allocation rate: 1%), and director remuneration also amounted to NT\$4,934,956 (allocation rate: 1%).

## **(5) Report on Director Remuneration Paid in 2024**

1. The Company's policy, standards, and structure for director remuneration (including independent directors), the procedures for determining such remuneration, and its relationship to business performance and future risk are as follows:

Item	Directors (Including Independent Directors)
Remuneration Policy	<ol style="list-style-type: none"><li>1. Regular directors do not receive salaries.</li><li>2. Salaries for independent directors are determined by the Board of Directors with reference to industry standards.</li></ol>
Remuneration Standards and Composition	<ol style="list-style-type: none"><li>1. Regular directors receive only execution fees and meeting attendance fees.</li><li>2. Independent directors receive a fixed monthly salary in addition to execution fees and board meeting attendance fees.</li></ol>
Procedure for Determining Remuneration	Pursuant to Article 18 of the Company's Articles of Incorporation, the Board of Directors is authorized to determine director remuneration based on their level of participation in Company operations, understanding of the Company's goals and objectives, internal relationship management and communication, professional expertise, and continued professional development, with reference to industry standards.
Correlation Between Remuneration, Business Performance, and Future Risks	Pursuant to Article 26 of the Company's Articles of Incorporation, if the Company records a profit for the year (defined as pre-tax earnings before deduction of employee remuneration), and after deducting accumulated losses, up to 1% of the remaining balance may be allocated as director remuneration (including for independent directors).

2. Details of the remuneration paid to regular directors and independent directors for fiscal year 2024 are provided on page 46 of the Rules of Procedure Manual.

## **(6) Report on 2024 Earnings Distribution**

1. In accordance with Article 26-1 of the Company's Articles of Incorporation, where earnings, legal reserve, or capital reserve are to be distributed in cash, the Board of Directors is authorized to resolve such distribution by a meeting attended by more than two-thirds of the directors and with the approval of a majority of those present. The resolution shall then be reported to the shareholders' meeting.
2. Pursuant to the resolution of the 16th meeting of the 18th Board of Directors, the Company plans to distribute a cash dividend of NT\$0.25 per share from the 2024 earnings, totaling NT\$75,060,771.
3. Cash dividends distributed to individual shareholders shall be rounded down to the nearest dollar. Any fractional amounts under NT\$1 shall be recorded as other income of the Company.
4. In the event of any subsequent change in the total number of outstanding shares due to share repurchase, transfer, conversion, cancellation of treasury shares, or other circumstances affecting the share count, the Chairman is fully authorized to handle any necessary adjustments to the dividend distribution ratio.

# Adoptions

## **Adoptions**

### **Motion 1**

Proposed by the Board of Directors

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

Explanation: 1. The Company's financial statements for fiscal year 2024 were approved by resolution of the 16th meeting of the 18th Board of Directors held on March 5, 2025, and are hereby submitted to the Annual General Meeting for acknowledgement.

2. In addition to the Business Report as referenced in the Reports section, the individual and consolidated financial statements for fiscal year 2024 (refer to pages 13–34 of the Rules of Procedure Manual) are hereby submitted for acknowledgement.

Resolution:

## **Independent Auditors' Report**

To the Board of Directors of Eastern Media International Corporation:

### **Opinion**

We have audited the accompanying financial statements of Eastern Media International Corporation ("the Company"), which comprise the parent Company only balance sheets as of December 31, 2024 and 2023, the parent Company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent Company only financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits and the reports of other auditors (please refer to Other Matter paragraph), the accompanying parent Company only financial statements present fairly, in all material respects, the parent Company only financial position of the Company as of December 31, 2024 and 2023, and its parent Company only financial performance and its parent Company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis Matter**

As stated in Note 12a(g) and 21c(e), the lawsuit of the subsidiary, EHR, was failed in November 2024. The ruling declared that the resolutions passed during the company's shareholders' meeting on June 28, 2017 — specifically, the "capital reduction plan" and the "cash capital increase plan" — were invalid. As a result, the shareholder register of EHR would be restored to the shareholder structure prior to the resolutions passed at the June 28, 2017 shareholders' meeting. In accordance with the ruling, the Company adjusted the attribution ratio of equity as of the date of the ruling. Between June 2017 and November 2024, a total of \$517,771 thousand of retained earnings and a total of \$694,600 thousand of prepayments (recognized as other non-current assets) were increased. We did not modify the audit opinion as a result of this matter.

### **Other Matter**

We did not audit the parent Company only financial statements of partial companies, associates of the Company, which represented investments in other entities accounted for using the equity method. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for partial companies, is based solely on the reports of other auditors. The investments in partial companies accounted for using the equity method constituting 12.34% and 13.17% of total assets at December 31, 2024 and 2023, respectively, and the related share of profit of associates accounted for using the equity method constituting 27.23% and (49.45%) of total profit (loss) before tax for the years then ended December 31, 2024 and 2023, respectively.

## **Key Audit Matters**

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

### **1. Warehousing Revenue recognition**

Please refer to Note 4n "Revenue recognition" for accounting policy related to revenue recognition, and Note 23 "Revenue from contracts with customers" to the parent Company only financial statements.

Description of key audit matter:

Major of the operating revenue sources of the Company are the services of warehousing amounted to \$1,549,851 thousand, constituting 100.00% of its Company revenue. The impact of revenue recognition on financial report is significant. Therefore, revenue recognition is one of the key matters in our audit.

How the matter was addressed in our audit:

In response to the risk mentioned above, we planned to perform the following audit procedures: understanding the sales and collection cycle, and sampling to test the effectiveness of manual control and internal control. Additionally, we would perform test of detail on revenue of warehousing; as well as perform sales cut off test on the periods before and after the balance sheet date by inspecting relevant documents of sales transactions to determine whether sales had been appropriately recognized.

### **2. The investments accounted of using equity method impairment**

Please refer to Note 4m "Impairment of non-financial assets" for accounting policy related to the investments accounted of using equity method impairment, and Note 12 " investments accounted for using equity method " to the parent Company only financial statements.

Description of key audit matter:

The investments accounted of using equity method of the Company constituted 43.43% of its parent Company only assets. The evaluation of the impairment on December 31 is significant to the parent Company only financial statements. There are risks that the assumption of the financial performance and cash flows related to the Company' s subsidiaries and associates which Management uses remains a highly uncertainty. This risk may affect the recoverability of the asset mentioned above. Therefore, the evaluation of the investments accounted of using equity method impairment is one of the key matters in our audit.

How the matter was addressed in our audit:

In response to the risk mentioned above, we planned to perform the following audit procedures: obtaining the information on which the management relied to make assumptions and evaluations for the report made by external expert; engaging evaluation experts to assess the appropriateness of the evaluation methods and assumptions used by them, including the discount rate and the forecast of future cash flows; comparing the forecasted and historical data, past forecasts and actual conditions; evaluating the reasonableness of past management' s estimates.

## **Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements**

Management is responsible for the preparation and fair presentation of the parent Company only financial statements in accordance with Regulations Governing the Preparation of Financial Reports



by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of the parent Company only financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Auditors' Responsibilities for the Audit of the parent Company only Financial Statements**

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

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Shih Chin Chih and Hsin-Ting Huang.

KPMG

Taipei, Taiwan (Republic of China)

**March 5, 2025**

#### Notes to Readers

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

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

**EASTERN MEDIA INTERNATIONAL CORPORATION**  
**Parent Company Only Balance Sheets**  
**(Expressed in Thousands of New Taiwan Dollars)**

<b>Assets</b>	<b>December 31, 2024</b>		<b>December 31, 2023</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
<b>Current assets:</b>				
1100 Cash and cash equivalents (Note 6)	\$ 696,396	6	\$ 379,507	4
1110 Current financial assets at fair value through profit or loss (Notes 7 and 31)	217,602	2	839,275	9
1170 Accounts receivable, net (Notes 9 and 23)	20,481	-	20,970	-
1200 Other receivables, net (Notes 7 and 10)	11,156	-	7,459	-
1210 Other receivables due from related parties (Notes 10 and 30)	591,314	5	304,850	3
130X Inventories (Note 11)	63,638	1	32,283	-
1410 Prepayments	10,286	-	7,602	-
1476 Other current financial assets (Notes 6 and 31)	219,170	2	42,772	1
	<u>1,830,043</u>	<u>16</u>	<u>1,634,718</u>	<u>17</u>
<b>Non-current assets:</b>				
1517 Non-current financial assets at fair value through other comprehensive income (Note 8)	12,100	-	7,500	-
1550 Investments accounted for using equity method, net (Notes 12 and 31)	5,045,091	43	3,585,759	38
1600 Property, plant and equipment (Notes 13, 14, 29 and 31)	819,190	7	712,428	8
1755 Right of use assets (Notes 14, 18 and 31)	2,995,783	26	3,168,904	34
1780 Intangible assets (Note 29)	1,805	-	2,655	-
1840 Deferred tax assets (Note 5 and 20)	44,383	-	132,535	1
1920 Refundable deposits (Note 31)	159,618	2	117,657	1
1975 Net defined benefit assets, non-current (Note 19)	6,109	-	-	-
1980 Other non-current financial assets (Note 31)	4,554	-	4,554	-
1990 Other non-current assets, others (Notes 21, 30 and 32)	699,160	6	81,813	1
	<u>9,787,793</u>	<u>84</u>	<u>7,813,805</u>	<u>83</u>
<b>Total assets</b>	<b><u>\$ 11,617,836</u></b>	<b><u>100</u></b>	<b><u>\$ 9,448,523</u></b>	<b><u>100</u></b>

(Please see accompanying notes to the parent company only financial statements.)

**EASTERN MEDIA INTERNATIONAL CORPORATION**  
**Parent Company Only Balance Sheets (Cotn'd)**  
**(Expressed in Thousands of New Taiwan Dollars)**

	<b>December 31, 2024</b>		<b>December 31, 2023</b>	
	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
<b>Liabilities and Equity</b>				
<b>Current liabilities:</b>				
2100 Short-term loans (Notes 15 and 31)	-	-	\$ 103,000	1
2200 Other payables (Notes 24, 29 and 32)	320,840	3	260,317	3
2220 Other payables due from related parties (Note 30)	2,239	-	2,159	-
2280 Current lease liabilities (Note 18)	204,875	2	182,074	2
2310 Advance receipts	1,000	-	-	-
2320 Long-term liabilities, current portion (Notes 17, 29 and 31)	182,179	2	72,371	1
2399 Other current liabilities, others	13,076	-	13,363	-
	<u>724,209</u>	<u>7</u>	<u>633,284</u>	<u>7</u>
<b>Non-current liabilities:</b>				
2540 Long-term loans (Notes 17, 29 and 31)	1,793,207	15	1,313,659	14
2580 Non-current lease liabilities (Note 18)	2,989,284	26	3,116,912	33
2640 Net defined benefit liability, non-current (Note 19)	-	-	6,325	-
2645 Guarantee deposits received	1,860	-	360	-
2670 Other non-current liabilities, others (Note 12)	1,856,913	16	1,076,049	11
	<u>6,641,264</u>	<u>57</u>	<u>5,513,305</u>	<u>58</u>
<b>Total liabilities</b>	<u>7,365,473</u>	<u>64</u>	<u>6,146,589</u>	<u>65</u>
<b>Equity attributable to owners of parent (Notes 12 and 21)</b>				
3100 Capital stock	3,002,431	26	3,002,431	32
3200 Capital surplus	5,538	-	15,992	-
3300 Retained earnings	1,287,292	11	384,991	4
3400 Other equity interest	( 42,898)	( 1)	( 101,480)	( 1)
<b>Total equity</b>	<u>4,252,363</u>	<u>36</u>	<u>3,301,934</u>	<u>35</u>
<b>Total liabilities and equity</b>	<u><b>\$ 11,617,836</b></u>	<u><b>100</b></u>	<u><b>\$ 9,448,523</b></u>	<u><b>100</b></u>

(Please see accompanying notes to the parent company only financial statements.)

**EASTERN MEDIA INTERNATIONAL CORPORATION**  
**Parent Company Only Statements of Comprehensive Income**  
(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)

		For the years ended December 31			
		2024		2023	
		Amount	%	Amount	%
4000	Operating revenue (Note 23)	\$ 1,549,851	100	\$ 1,436,570	100
5000	Operating costs (Notes 11, 19, 24 and 30)	678,047	44	662,911	46
	Gross profit from operations	871,804	56	773,659	54
6000	Operating expenses (Notes 19, 24 and 30)	273,757	18	300,634	21
	Net operating gain	598,047	38	473,025	33
	Non-operating income and expenses:				
7100	Interest income (Notes 25 and 30)	26,694	2	23,086	2
7010	Other income (Notes 7, 8, 25 and 30)	25,770	2	40,389	3
7020	Other gains and losses, net (Notes 12, 13, 25 and 30)	134,512	9	( 48,322)	( 3)
7050	Finance costs (Notes 18, 25 and 30)	( 158,887)	( 10)	( 152,820)	( 11)
7060	Share of loss of associates accounted for using equity method (Note 12)	( 142,511)	( 9)	( 554,535)	( 39)
7900	Net gain (loss) before tax	483,625	32	( 219,177)	( 15)
7950	Less: tax expenses (Note 20)	111,784	7	53,588	4
	Net profit (loss)	371,841	25	( 272,765)	( 19)
8300	Other comprehensive income:				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Remeasurements of defined benefit plans	10,870	1	( 7,199)	( 1)
8316	Unrealized gain from investments in equity instruments measured at fair value through other comprehensive income	3,155	-	-	-
8330	Share of other comprehensive (loss) / gain of subsidiaries, associates and joint ventures accounted for using equity method	( 5,679)	-	( 2,537)	-
	Total other comprehensive income that will not be reclassified to profit or loss	8,346	1	( 9,736)	( 1)
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	51,890	3	50,627	4
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive (loss) / gain that will be reclassified to profit or loss	11,035	1	( 3,896)	-
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income that will be reclassified to profit or loss	62,925	4	46,731	4
8300	Other comprehensive income, net of tax	71,271	5	36,995	3
	Total comprehensive income (loss)	\$ 443,112	30	( \$ 235,770)	( 16)
	Earnings (losses) per share (Unit: NT\$) (Note 22)				
9750	Basic earnings (losses) per share	\$ 1.24		( \$ 0.91)	
9850	Diluted earnings per share	\$ 1.24			

(Please see accompanying notes to the parent company only financial statements.)

**EASTERN MEDIA INTERNATIONAL CORPORATION**  
**Parent Company Only Statements of Changes in Equity**  
**(In Thousands of New Taiwan Dollars)**

						Total other equity interest				
	Share capital		Retained earnings			Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Revaluation surplus	Total equity	
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings					
Balance at January 1, 2023	\$ 4,760,554	\$ 15,992	\$ 313,375	\$ 346,610	( \$ 1,758,123)	( \$ 176,758)	\$ 1,290	\$ 31,115	\$ 3,534,055	
Loss for year ended December 31, 2023	-	-	-	-	( 272,765)	-	-	-	( 272,765)	
Other comprehensive (loss) income, for the year ended December 31, 2023	-	-	-	-	( 5,878)	46,731	( 3,858)	-	36,995	
Total comprehensive (loss) income for the year ended December 31, 2023	-	-	-	-	( 278,643)	46,731	( 3,858)	-	( 235,770)	
Capital reduction	( 1,758,123)	-	-	-	1,758,123	-	-	-	-	
Changes in investments accounted for using equity method	-	-	-	-	3,649	-	-	-	3,649	
Balance at December 31, 2023	\$ 3,002,431	\$ 15,992	\$ 313,375	\$ 346,610	( \$ 274,994)	( \$ 130,027)	( \$ 2,568)	\$ 31,115	\$ 3,301,934	
Profit for year ended December 31, 2024	-	-	-	-	371,841	-	-	-	371,841	
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	12,689	62,925	( 4,343)	-	71,271	
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	384,530	62,925	( 4,343)	-	443,112	
Changes in subsidiaries accordance with the judgment (Note 21)	-	-	-	-	517,771	-	-	-	517,771	
Changes in subsidiaries (Note 21)	-	( 10,454)	-	-	-	-	-	-	( 10,454)	
Balance at December 31, 2024	\$ 3,002,431	\$ 5,538	\$ 313,375	\$ 346,610	\$ 627,307	( \$ 67,102)	( \$ 6,911)	\$ 31,115	\$ 4,252,363	

(Please see accompanying notes to the parent company only financial statements.)

**EASTERN MEDIA INTERNATIONAL CORPORATION**  
**Parent Company Only Statements of Cash Flows**  
**(Expressed in Thousands of New Taiwan Dollars)**

	<b>For the years ended December 31</b>	
	<b>2024</b>	<b>2023</b>
<b>Cash flows (used in) from operating activities:</b>		
Net profit (loss) before tax	\$ 483,625	( \$ 219,177)
<b>Adjustments:</b>		
Adjustments to reconcile profit (loss)		
Depreciation expense	300,338	289,683
Amortization expense	2,663	2,089
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	162,200	( 13,620)
Interest expense	158,887	152,820
Interest income	( 26,694)	( 23,086)
Dividend income	( 9,010)	( 28,840)
Share of loss of associates and joint ventures accounted for using equity method	142,511	554,535
Gain on disposal of property, plant and equipment	( 291,212)	-
Loss on disposal of investments	-	63,146
Total adjustments to reconcile profit	439,683	996,727
<b>Changes in operating assets and liabilities:</b>		
Changes in operating assets, net:		
Decrease (increase) in current financial assets at fair value through profit or loss	459,473	( 14,560)
Decrease in accounts receivable	489	12,705
(Increase) decrease in other receivable	( 5,342)	1,524
Increase in inventories	( 27,964)	( 1,219)
Increase in prepayments	( 2,684)	( 113)
Total changes in operating assets, net	423,972	( 1,663)
Changes in operating liabilities, net:		
Decrease in current contract liabilities	-	( 2,145)
Increase in other payables (including related parties)	39,858	12,744
Increase in advance receipts	1,000	-
Decrease in other current liabilities	( 287)	( 374)
Decrease in net defined benefit liability, non-current	( 1,564)	( 2,673)
Total changes in operating liabilities	39,007	7,552
Net changes in operating assets and liabilities	462,979	5,889
Total adjustments	902,662	1,002,616
<b>Cash inflow generated from operations</b>	<b>1,386,287</b>	<b>783,439</b>
Tax income paid	( 24,637)	( 325)
<b>Net cash inflow from operating activities</b>	<b>1,361,650</b>	<b>783,114</b>

(Please see accompanying notes to the parent company only financial statements.)

**EASTERN MEDIA INTERNATIONAL CORPORATION**  
**Parent Company Only Statements of Cash Flows (Cotn'd)**  
**(Expressed in Thousands of New Taiwan Dollars)**

	<b>For the years ended December 31</b>	
	<b>2024</b>	<b>2023</b>
<b>Cash flows from (used in) investing activities:</b>		
Acquisition of investments accounted for using equity method	( \$ 951,016)	( \$ 550,000)
Acquisition of non-current financial assets at fair value through other comprehensive income	( 1,445)	-
Proceeds from disposal of subsidiaries	-	5,035
Acquisition of property, plant and equipment	( 266,962)	( 122,999)
Proceeds from disposal of property, plant and equipment	509,953	29,236
Increase in refundable deposits	( 861)	( 136)
(Increase) decrease in other receivables due from related parties	( 285,000)	8,000
Acquisition of intangible assets	( 1,653)	( 2,229)
Increase in other financial assets	( 217,498)	( 2,132)
Increase in other non-current assets	( 4,560)	( 79,436)
Interest received	25,525	22,611
Dividends received	11,365	27,566
Net cash flows used in investing activities	( 1,182,152)	( 664,484)
<b>Cash flows from (used in) financing activities:</b>		
Increase in short-term loans	10,000	443,000
Decrease in short-term loans	( 113,000)	( 510,000)
Decrease in short-term notes and bills payable	-	( 100,000)
Increase in long-term loans	675,070	511,250
Decrease in long-term loans	( 84,136)	( 40,000)
Decrease in other payables due from related parties	-	( 125,796)
Payment of lease liabilities	( 189,442)	( 183,015)
Increase in guarantee deposits received	1,500	-
Interest paid	( 162,601)	( 158,910)
Net cash flows from (used in) financing activities	137,391	( 163,471)
Net increase (decrease) in cash and cash equivalents	316,889	( 44,841)
Cash and cash equivalents at beginning of period	379,507	424,348
Cash and cash equivalents at end of period	<b>\$ 696,396</b>	<b>\$ 379,507</b>

(Please see accompanying notes to the parent company only financial statements.)



## **Independent Auditors' Report**

To the Board of Directors of Eastern Media International Corporation:

### **Opinion**

We have audited the accompanying consolidated financial statements of Eastern Media International Corporation and its subsidiaries ("the Group"), which comprise the consolidated balance sheets as of December 31, 2024 and 2023, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China ("the Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. Based on our audits and the reports of other auditors, we believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis Matter**

As stated in Note 13d and 27c(e), the lawsuit of the subsidiary, EHR, was failed in November 2024. The ruling declared that the resolutions passed during the company's shareholders' meeting on June 28, 2017 — specifically, the "capital reduction plan" and the "cash capital increase plan" — were invalid. As a result, the shareholder register of EHR would be restored to the shareholder structure prior to the resolutions passed at the June 28, 2017 shareholders' meeting. In accordance with the ruling, the Group adjusted the attribution ratio of equity as of the date of the ruling. Between June 2017 and November 2024, a total of \$517,771 thousand was reclassified from non-controlling interests to retained earnings. We did not modify the audit opinion as a result of this matter.

### **Other Matter**

We did not audit the financial statements of partial companies, associates of the Group, which represented investments in other entities accounted for using the equity method. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for partial companies, is based solely on the reports of other auditors. The investments in partial companies accounted for using the equity method constituting 7.36% and 7.09% of consolidated total assets at December 31, 2024 and 2023, respectively, and the related share of profit of associates accounted for using the equity method constituting 31.09% and 37.00% of consolidated total profit (loss) before tax for the years then ended December 31, 2024 and 2023, respectively.

Eastern Media International Corporation has prepared its parent-company-only financial statements as of and for the years ended December 31, 2024 and 2023, on which we have issued an unqualified opinion with other matters paragraph and unqualified opinion with emphasis paragraph and other matter paragraph respectively.

### **Key Audit Matters**

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

#### **1. Revenue recognition**

Please refer to Note 4q "Revenue recognition" for accounting policy related to revenue recognition, and Note 29 "Revenue from contracts with customers" to the consolidated financial statements.

Description of key audit matter:

Major of the operating revenue sources of the Group are the services of warehousing, media advertising, and pet merchandise sales. The impact of revenue recognition on financial report is significant. Therefore, revenue recognition is one of the key matters in our audit.

How the matter was addressed in our audit:

In response to the risk mentioned above, we planned to perform the following audit procedures: understanding the sales and collection cycle, and sampling to test the effectiveness of manual control and internal control. Additionally, we would perform test of detail on revenue; as well as perform sales cut off test on the periods before and after the balance sheet date by inspecting relevant documents of sales transactions to determine whether sales had been appropriately recognized.

#### **2. Right of use assets impairment**

Please refer to Note 4n "Leases" and Note 4p "Impairment of non-financial assets" for accounting policy related to right-of-use assets impairment, and Note 17 "Right-of-use assets" to the consolidated financial statements.

Description of key audit matter:

The right-of-use assets of the Group constituted 33.38% of its consolidated assets. The assets mentioned above is likely to be influenced by the government policies and economic environments, which may result in the recoverability of the assets valued with discounted cash flow to be highly uncertain. Therefore, right-of-use assets impairment is one of the key matters in our audit.

How the matter was addressed in our audit:

In response to the risk mentioned above, we have performed the following audit procedures: evaluating the consistency of discounted cash flow and the future operating plans; the forecast of future cash flows; comparing the forecasted and historical data, past forecasts and actual conditions; evaluating the reasonableness of past management's estimates.

3. The investments accounted of using equity method impairment

Please refer to Note 4l " Investment in associates " and Note 4p "Impairment of non-financial assets" for accounting policy related to the investments accounted of using equity method impairment, and Note 12 " investments accounted for using equity method " to the consolidated financial statements.

Description of key audit matter:

The investments accounted of using equity method of the Group amounted to \$1,433,829 thousand, constituting 7.36% of its consolidated assets. The evaluation of the impairment on December 31 is significant to the consolidated financial statements. There are risks that the assumption of the financial performance and cash flows related to the Group's associates which Management uses remains a highly uncertainty. This risk may affect the recoverability of the asset mentioned above. Therefore, the evaluation of the investments accounted of using equity method impairment is one of the key matters in our audit.

How the matter was addressed in our audit:

In response to the risk mentioned above, we planned to perform the following audit procedures: obtaining the information on which the management relied to make assumptions and evaluations for the report made by external expert; engaging evaluation experts to assess the appropriateness of the evaluation methods and assumptions used by them, including the discount rate and the forecast of future cash flows; comparing the forecasted and historical data, past forecasts and actual conditions; evaluating the reasonableness of past management's estimates.

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

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

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

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

**Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of

assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Hsin-Ting Huang and Chung-Che Chen.

KPMG

Taipei, Taiwan (Republic of China)

**March 5, 2025**

#### **Notes to Readers**

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

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

**EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES**  
**Consolidated Balance Sheets**  
**(Expressed in Thousands of New Taiwan Dollars)**

Assets	December 31, 2024		December 31, 2023	
	Amount	%	Amount	%
<b>Current assets:</b>				
1100 Cash and cash equivalents (Note 6)	\$ 2,473,386	13	\$ 1,682,873	10
1110 Current financial assets at fair value through profit or loss (Notes 7 and 37)	332,299	2	1,081,754	6
1151 Notes receivable, net (Notes 9 and 29)	23,861	-	17,756	-
1170 Accounts receivable, net (Notes 9 and 29)	388,671	2	409,697	2
1180 Accounts receivable due from related parties, net (Notes 9, 29 and 36)	73,755	-	37,479	-
1200 Other receivables, net (Notes 7, 8, 10 and 17)	171,595	1	146,619	1
1210 Other receivables due from related parties (Notes 10, 17 and 36)	4,060	-	2,390	-
130X Inventories (Notes 11)	422,542	2	442,290	3
1400 Current biological assets, net	10,425	-	13,788	-
1410 Prepayments (Note 36)	265,490	2	178,714	1
1476 Other current financial assets (Notes 6 and 37)	429,667	2	132,011	1
1479 Other current assets, others	2,873	-	1,963	-
	<u>4,598,624</u>	<u>24</u>	<u>4,147,334</u>	<u>24</u>
<b>Non-current assets:</b>				
1517 Non-current financial assets at fair value through other comprehensive income (Note 8)	12,100	-	7,500	-
1550 Investments accounted for using equity method, net (Notes 12 and 37)	1,433,829	7	1,244,741	7
1600 Property, plant and equipment (Notes 16, 35, 36 and 37)	6,182,722	32	4,270,166	24
1755 Right of use assets (Notes 17, 36 and 37)	6,501,898	33	7,023,430	40
1780 Intangible assets (Notes 18, 35 and 36)	5,557	-	15,286	-
1840 Deferred tax assets (Note 26)	60,154	1	151,410	1
1920 Refundable deposits (Note 37)	412,528	2	352,726	2
1930 Long-term notes and accounts receivable (Notes 9 and 29)	43,723	-	31,234	-
1940 Long-term notes and accounts receivable due from related parties (Notes 9, 29 and 36)	30,156	-	49,084	-
1975 Net defined benefit assets, non-current (Note 25)	6,109	-	-	-
1980 Other non-current financial assets (Notes 17 and 37)	178,640	1	186,163	1
1990 Other non-current assets, others (Note 38)	11,505	-	88,758	1
	<u>14,878,921</u>	<u>76</u>	<u>13,420,498</u>	<u>76</u>
<b>Total assets</b>	<b>\$ 19,477,545</b>	<b>100</b>	<b>\$ 17,567,832</b>	<b>100</b>

(Please see accompanying notes to the consolidated financial statements)

**EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES**  
**Consolidated Balance Sheets (Cotn'd)**  
**(Expressed in Thousands of New Taiwan Dollars)**

	December 31, 2024		December 31, 2023	
	Amount	%	Amount	%
<b>Liabilities and Equity</b>				
<b>Current liabilities:</b>				
2100 Short-term loans (Notes 19 and 37)	\$ 61,000	-	\$ 385,559	2
2110 Short-term notes and bills payable (Notes 20 and 35)	49,956	-	99,779	1
2130 Current contract liabilities (Notes 29 and 36)	63,946	1	62,160	1
2150 Notes payable (Notes 21 and 35)	4,307	-	44,212	-
2170 Accounts payable	306,272	2	289,923	2
2180 Accounts payable due from related parties (Note 36)	62,097	-	77,383	-
2200 Other payables (Notes 35 and 38)	1,185,106	6	1,023,153	6
2220 Other payables due from related parties (Notes 36)	19,430	-	11,012	-
2230 Current tax liabilities	31	-	2,103	-
2280 Current lease liabilities (Notes 24 and 36)	1,060,847	6	1,039,192	6
2310 Advance receipts	2,985	-	2,002	-
2320 Long-term liabilities, current portion (Notes 22, 23, 35 and 37)	1,241,569	6	301,868	2
2399 Other current liabilities, others	31,608	-	33,700	-
	<u>4,089,154</u>	<u>21</u>	<u>3,372,046</u>	<u>20</u>
<b>Non-current liabilities:</b>				
2540 Long-term loans (Notes 22, 35 and 37)	4,528,455	23	3,802,581	22
2570 Deferred tax liabilities (Note 26)	274	-	-	-
2580 Non-current lease liabilities (Notes 24 and 36)	5,648,826	29	6,089,355	35
2610 Long-term notes and accounts payable (Note 23)	30,017	-	75,072	-
2640 Net defined benefit liability, non-current (Note 25)	-	-	6,325	-
2645 Guarantee deposits received	2,341	-	4,612	-
	<u>10,209,913</u>	<u>52</u>	<u>9,977,945</u>	<u>57</u>
<b>Total liabilities</b>	<u>14,299,067</u>	<u>73</u>	<u>13,349,991</u>	<u>77</u>
<b>Equity attributable to owners of parent (Note 27)</b>				
3100 Capital stock	3,002,431	15	3,002,431	17
3200 Capital surplus	5,538	-	15,992	-
3300 Retained earnings	1,287,292	7	384,991	2
3400 Other equity interest	( 42,898)	-	( 101,480)	( 1)
Total equity attributable to owners of parent	<u>4,252,363</u>	<u>22</u>	<u>3,301,934</u>	<u>18</u>
36XX Non-controlling interests (Notes 14 and 27)	<u>926,115</u>	<u>5</u>	<u>915,907</u>	<u>5</u>
<b>Total equity</b>	<u>5,178,478</u>	<u>27</u>	<u>4,217,841</u>	<u>23</u>
<b>Total liabilities and equity</b>	<u>\$ 19,477,545</u>	<u>100</u>	<u>\$ 17,567,832</u>	<u>100</u>

(Please see accompanying notes to the consolidated financial statements)

**EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES**  
**Consolidated Statements of Comprehensive Income**  
**(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)**

		For the years ended December 31			
		2024		2023	
		Amount	%	Amount	%
4000	Operating revenue (Notes 29 and 36)	\$ 5,748,993	100	\$ 5,841,598	100
5000	Operating costs (Notes 11, 25, 30, 31 and 36)	3,894,446	68	4,129,952	71
	Gross profit from operations	1,854,547	32	1,711,646	29
6000	Operating expenses (Notes 25, 30 and 36)	1,531,342	26	1,801,707	30
6450	(Reversal of ) impairment loss determined in accordance with IFRS9 (Note 9)	( 1,880)	-	8	-
	Net operating gain (loss)	325,085	6	( 90,069)	( 1)
	Non-operating income and expenses:				
7100	Interest income (Notes 31 and 36)	39,498	1	23,089	-
7010	Other income (Notes 7, 8, 31 and 36)	46,426	1	169,235	3
7020	Other gains and losses, net (Notes 15, 16, 31 and 36)	198,480	3	( 5,613)	-
7050	Finance costs (Notes 24, 31 and 36)	( 317,507)	( 6)	( 281,223)	( 5)
7060	Share of profit of associates accounted for using equity method (Note 12)	131,708	2	( 108,390)	( 2)
7900	Profit (loss) before tax	423,690	7	( 292,971)	( 5)
7950	Less: tax expenses (Note 26)	118,446	2	53,111	1
	Net profit (loss)	305,244	5	( 346,082)	( 6)
8300	Other comprehensive income:				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Remeasurements of defined benefit plans	10,870	-	( 7,199)	-
8316	Unrealized gain from investments in equity instruments measured at fair value through other comprehensive income	3,155	-	-	-
8320	Share of other comprehensive loss of associates accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	( 5,776)	-	( 2,590)	-
8349	Less: Income tax related to components of other comprehensive that will not be reclassified subsequently	-	-	-	-
	Total other comprehensive loss that will not be reclassified to profit or loss	8,249	-	( 9,789)	-
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	( 54)	-	61,170	1
8370	Share of other comprehensive income of associates and joint ventures accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	63,156	1	( 14,501)	-
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income that will be reclassified to profit or loss	63,102	1	46,669	1
8300	Other comprehensive income, net of tax	71,351	1	36,880	1
	Total comprehensive income	\$ 376,595	6	( \$ 309,202)	( 5)

(Please see accompanying notes to the consolidated financial statements)



**EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES**  
**Consolidated Statements of Comprehensive Income (Cotn'd)**  
**(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Share)**

		For the years ended December 31			
		2024		2023	
		Amount	%	Amount	%
<b>Profit (loss) attributable to:</b>					
8610	Owners of parent	\$ 371,841	6	( \$ 272,765)	( 5)
8620	Non-controlling interests	( 66,597)	( 1)	( 73,317)	( 1)
		<u>\$ 305,244</u>	<u>5</u>	<u>( \$ 346,082)</u>	<u>( 6)</u>
<b>Comprehensive income (loss) attributable to:</b>					
8710	Owners of parent	\$ 443,112	7	( \$ 235,770)	( 4)
8720	Non-controlling interests	( 66,517)	( 1)	( 73,432)	( 1)
		<u>\$ 376,595</u>	<u>6</u>	<u>( \$ 309,202)</u>	<u>( 5)</u>
<b>Earnings (losses) per share (Unit: NT\$) (Note 28)</b>					
9750	Basic earnings per share	\$ 1.24		( \$ 0.91)	
9850	Diluted earnings per share	<u>\$ 1.24</u>			

**(Please see accompanying notes to the consolidated financial statements)**

**EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES**

**Consolidated Statements of Changes in Equity**

(In Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent										
						Total other equity interest					
	Share capital		Retained earnings			Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Revaluation surplus	Total equity attributable to owners of parent	Non-control ling interests	Total equity
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings						
Balance at January 1, 2023	\$4,760,554	\$ 15,992	\$ 313,375	\$ 346,610	( \$ 1,758,123)	( \$ 176,758)	\$ 1,290	\$ 31,115	\$ 3,534,055	\$ 539,281	\$4,073,336
Loss for year ended December 31, 2023	-	-	-	-	( 272,765)	-	-	-	( 272,765)	( 73,317)	( 346,082)
Other comprehensive (loss) income, for the year ended December 31, 2023	-	-	-	-	( 5,878)	46,731	( 3,858)	-	36,995	( 115)	36,880
Total comprehensive (loss) income for the year ended December 31, 2023	-	-	-	-	( 278,643)	46,731	( 3,858)	-	( 235,770)	( 73,432)	( 309,202)
Capital reduction	( 1,758,123)	-	-	-	1,758,123	-	-	-	-	-	-
Changes in investments accounted for using equity method	-	-	-	-	3,649	-	-	-	3,649	58	3,707
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	450,000	450,000
Balance at December 31, 2023	\$3,002,431	\$ 15,992	\$ 313,375	\$ 346,610	( \$ 274,994)	( \$ 130,027)	( \$ 2,568)	\$ 31,115	\$3,301,934	\$ 915,907	\$4,217,841
Balance at January 1, 2024	\$3,002,431	\$ 15,992	\$ 313,375	\$ 346,610	( \$ 274,994)	( \$ 130,027)	( \$ 2,568)	\$ 31,115	\$ 3,301,934	\$ 915,907	\$4,217,841
Profit (loss) for year ended December 31, 2024	-	-	-	-	371,841	-	-	-	371,841	( 66,597)	305,244
Other comprehensive income (loss), for the year ended December 31, 2024	-	-	-	-	12,689	62,925	( 4,343)	-	71,271	80	71,351
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	384,530	62,925	( 4,343)	-	443,112	( 66,517)	376,595
Changes in subsidiaries accordance with the judgment (Note 27)	-	-	-	-	517,771	-	-	-	517,771	( 517,771)	-
Changes in subsidiaries (Note 27)	-	( 10,454)	-	-	-	-	-	-	( 10,454)	10,454	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	584,042	584,042
Balance at December 31, 2024	\$3,002,431	\$ 5,538	\$ 313,375	\$ 346,610	\$ 627,307	( \$ 67,102)	( \$ 6,911)	\$ 31,115	\$4,252,363	\$ 926,115	\$5,178,478

(Please see accompanying notes to the consolidated financial statements)

**EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES**  
**Consolidated Statements of Cash Flows**  
**(Expressed in Thousands of New Taiwan Dollars)**

	<b>For the years ended December 31</b>	
	<b>2024</b>	<b>2023</b>
<b>Cash flows (used in) from operating activities:</b>		
Profit before tax	\$ 423,690	( \$ 292,971)
<b>Adjustments:</b>		
Adjustments to reconcile profit (loss)		
Depreciation expense	1,284,814	1,341,035
Amortization expense	15,031	60,205
Net loss (gain) on financial assets or liabilities at fair value through profit or loss	108,813	( 56,614)
Interest expense	317,691	282,125
Interest income	( 39,498)	( 23,089)
Dividend income	( 12,535)	( 34,455)
Share of profit of associates and joint ventures accounted for using equity method	( 131,708)	108,390
Gain on disposal of property, plant and equipment	( 291,668)	( 1,569)
Loss on disposal of investments	-	63,146
(Reversal of) impairment loss determined in accordance with IFRS 9	( 1,880)	8
Impairment loss on non-financial assets	10,002	-
Amounts from modification of lease contracts	( 324)	( 5,307)
Amounts from right-of-uses assets subleased	( 2,469)	-
Total adjustments to reconcile profit	1,256,269	1,733,875
<b>Changes in operating assets and liabilities:</b>		
Changes in operating assets, net:		
Decrease in current financial assets at fair value through profit or loss	640,642	48,308
(Increase) decrease in notes receivable	( 23,578)	1,742
Decrease in accounts receivable	27,917	9,925
(Increase) decrease in accounts receivable due from related parties	( 17,244)	29,743
(Increase) decrease in other receivables	( 7,515)	35,358
Decrease in inventories	23,140	3,021
Decrease in biological assets	3,363	5,293
Increase in prepayments	( 86,925)	( 78,558)
Increase in other current assets	( 910)	( 1,466)
Decrease in other operating assets	-	20
Total changes in operating assets, net	558,890	53,386
Changes in operating liabilities, net:		
Increase in contract liabilities	1,786	20,037
Decrease in notes payable	( 1,103)	( 8,264)
Increase (decrease) in accounts payable	1,063	( 13,949)
Decrease in other payable	( 2,940)	( 4,652)
Increase in advance receipts	969	338
(Decrease) increase in other current liabilities	( 3,020)	1,158
Decrease in net defined benefit liability, non-current	( 1,564)	( 2,673)
Total changes in operating liabilities	( 4,809)	( 8,005)
Net changes in operating assets and liabilities	554,081	45,381
Total adjustments	1,810,350	1,779,256
<b>Cash inflow from operations</b>	<b>2,234,040</b>	<b>1,486,285</b>
Tax income (paid) refunded	( 32,713)	1,483
<b>Net cash inflow from operating activities</b>	<b>2,201,327</b>	<b>1,487,768</b>

**(Please see accompanying notes to the consolidated financial statements)**

**EASTERN MEDIA INTERNATIONAL CORPORATION AND SUBSIDIARIES**  
**Consolidated Statements of Cash Flows (Cotn'd)**  
**(Expressed in Thousands of New Taiwan Dollars)**

	<b>For the years ended December 31</b>	
	<b>2024</b>	<b>2023</b>
<b>Cash flows from (used in) investing activities:</b>		
Acquisition of non-current financial assets at fair value through other comprehensive income	( \$ 1,445)	\$ -
Acquisition of property, plant and equipment	( 1,913,164)	( 1,703,531)
Proceeds from disposal of property, plant and equipment	512,322	33,252
(Increase) decrease in refundable deposits	( 18,703)	37,759
Increase in other receivables	( 20,000)	( 44,600)
Increase in long-term notes and accounts receivable (including related parties)	-	( 18,510)
Decrease in long-term lease payments receivables	9,968	9,677
Acquisition of intangible assets	( 7,985)	( 50,904)
Increase in other financial assets	( 306,891)	( 71,196)
Increase in other non-current assets	( 4,560)	( 79,437)
Interest received	38,308	21,297
Dividends received	16,546	31,937
Net cash flows used in investing activities	( 1,695,604)	( 1,834,256)
<b>Cash flows from (used in) financing activities:</b>		
Increase in short-term loans	99,000	883,961
Decrease in short-term loans	( 423,559)	( 875,852)
Increase in short-term notes and bills payable	( 50,000)	( 250,000)
Increase in long-term loans	1,735,414	1,761,399
Decrease in long-term loans	( 172,707)	( 275,237)
Decrease in notes payable	( 42,073)	( 124,649)
Increase in other payables	16	50,437
(Decrease) increase in guarantee deposits received	( 2,271)	427
Payment of lease liabilities	( 1,091,987)	( 1,185,060)
Increase in long-term notes payable	55,953	21,806
Interest paid	( 410,861)	( 341,045)
Changes in non-controlling interests	584,042	450,000
<b>Net cash flows from financing activities</b>	<b>280,967</b>	<b>116,187</b>
Effect of exchange rate changes on cash and cash equivalents	3,823	( 1,080)
Net increase (decrease) in cash and cash equivalents	790,513	( 231,381)
Cash and cash equivalents at beginning of period	1,682,873	1,914,254
Cash and cash equivalents at end of period	<b>\$ 2,473,386</b>	<b>\$ 1,682,873</b>

**(Please see accompanying notes to the consolidated financial statements)**

## **Adoptions**

### **Motion 2**

Proposed by the Board of Directors

Proposal: Acknowledgement of the 2024 Earnings Distribution Proposal.

- Explanation: 1. The beginning accumulated deficit for fiscal year 2024 was NT\$274,993,722. After adding net income after tax of NT\$371,841,392, a reclassification of NT\$517,770,588 from retained earnings to non-controlling interests due to a court ruling declaring the capital increase and decrease of a subsidiary invalid, and the actuarial remeasurement loss of NT\$12,689,730 on the defined benefit plan for the year, and after appropriating NT\$62,730,799 as legal reserve, NT\$519,570,516 as special reserve due to changes in shareholding caused by recapitalization of the subsidiary, and reversing NT\$303,712,656 of special reserve pursuant to regulations, the total distributable earnings amounted to NT\$348,719,329. It is proposed to distribute a cash dividend of approximately NT\$0.25 per common share and a stock dividend of approximately 0.9 shares per share, totaling NT\$345,279,531. After the distribution, the undistributed earnings at year-end 2024 will be NT\$3,439,798.
2. Cash dividends to individual shareholders shall be rounded down to the nearest dollar. Any fractional amount less than NT\$1 shall be recorded as other income of the Company.
3. The Company's Earnings Distribution Table for fiscal year 2024 is presented on the following page.
4. This proposal was approved by the resolution of the 16th meeting of the 18th Board of Directors on March 5, 2025, and is hereby submitted for acknowledgement.

Resolution:

Eastern Media International Corporation  
Earnings Distribution Statement  
2024

Unit: NTD

Item	Amount
<b>Beginning Accumulated Deficit</b>	<b>(\$ 274,993,722)</b>
<b>Adjustments:</b>	
(1)Net Income After Tax for the Year	371,841,392
(2)Reclassification from Retained Earnings to Non-Controlling Interests due to Court Ruling on Subsidiary Capital Changes	517,770,588
(3)Actuarial Gain/Loss from Defined Benefit Plans	<u>12,689,730</u>
<b>Total Attributable to Undistributed Earnings for the Year</b>	<b><u>\$ 627,307,988</u></b>
<b>Items of Appropriation</b>	
(1)Appropriation for Legal Reserve	<b>(\$ 62,730,799)</b>
(2)Reversal of Special Reserve Pursuant to Regulations	<b>303,712,656</b>
(3)Appropriation for Special Reserve – Due to Specific Need	<b>(<u>519,570,516</u>)</b>
<b>Earnings Available for Distribution for the Year</b>	<b>348,719,329</b>
(4)Cash Dividends to Shareholders (NT\$0.25 per share)	<b>( 75,060,771)</b>
(5)Stock Dividends to Shareholders (0.9 shares per share)	<b>(<u>270,218,760</u>)</b>
<b>Unappropriated Earnings at Year-End</b>	<b><u><u>\$ 3,439,798</u></u></b>

# Discussions

## Discussions

### Motion 1

Proposed by the Board of Directors

Proposal: Proposal for Amendments to the Articles of Incorporation – for Resolution

Explanation: 1. The proposed amendment to the Company's Articles of Incorporation is made in accordance with the Financial Supervisory Commission's directive No. 1130385442, dated November 8, 2024.

2. A comparison table of the amended provisions and the reasons for amendment are provided below.

Amended Provisions	Original Provisions	Reasons for Amendment
Article 26 If the Company records a profit for the year (defined as pre-tax earnings before deduction of employee remuneration <b><u>and director remuneration</u></b> ), and after offsetting accumulated losses, no less than 1% of the remaining amount shall be allocated as employee remuneration <b><u>(of which no less than 20% of the employee remuneration shall be distributed to base-level employees)</u></b> , and no more than 1% shall be allocated as director remuneration. The allocated amounts shall be recognized as expenses for the current year. Employee remuneration may be distributed in the form of shares or cash, whereas director remuneration shall be paid in cash. The method of distribution shall be subject to a special resolution of the Board of	Article 26 If the Company records a profit for the year (defined as pre-tax earnings before deduction of employee remuneration), and after offsetting accumulated losses, no less than 1% of the remaining amount shall be allocated as employee remuneration and no more than 1% shall be allocated as director remuneration. The allocated amounts shall be recognized as expenses for the current year. Employee remuneration may be distributed in the form of shares or cash, while director remuneration shall be paid in cash. The method of distribution shall be subject to a special resolution of the Board of Directors and reported to the Annual General Meeting of Shareholders.	Amended in accordance with the Financial Supervisory Commission's Order No. 1130385442 dated November 8, 2024.



Amended Provisions	Original Provisions	Reasons for Amendment
Directors and reported to the Annual General Meeting of Shareholders.		
Article29 These Articles of Incorporation were established on April 25, 1975. The first amendment was made on June 6, 1978; the second on May 21, 1980; the third on May 25, 1982; the fourth on July 30, 1983; the fifth on May 15, 1984;...the thirty-sixth on May 11, 2017; the thirty-seventh on May 29, 2019; the thirty-eighth on June 29, 2020; the thirty-ninth on June 13, 2022; the fortieth on May 30, 2023; the forty-first on May 27, 2024; <b><u>and the forty-second on May 26, 2025.</u></b>	Article29 These Articles of Incorporation were established on April 25, 1975. The first amendment was made on June 6, 1978; the second on May 21, 1980; the third on May 25, 1982; the fourth on July 30, 1983; the fifth on May 15, 1984;...the thirty-sixth on May 11, 2017; the thirty-seventh on May 29, 2019; the thirty-eighth on June 29, 2020; the thirty-ninth on June 13, 2022; the fortieth on May 30, 2023; the forty-first on May 27, 2024.	This amendment is made to include the latest amendment date in the Articles.

- 3.This proposal was approved by resolution of the 16th meeting of the 18th Board of Directors held on March 5, 2025.
- 4.The full text of the amended Articles of Incorporation is provided on pages 43–49 of the Rules of Procedure Manual.
- 5.Submitted for resolution.

Resolution :

## **Discussions**

### **Motion 2**

Proposed by the Board of Directors

Proposal: Proposal for Capitalization of 2024 Earnings and Issuance of New Shares – for Resolution

Explanation: 1. To strengthen operating capital and accommodate future development, it is proposed to capitalize earnings and issue new shares by allocating NT\$270,218,760 from the distributable earnings for FY2024 to issue 27,021,876 new shares at a par value of NT\$10 per share.

2. Terms and conditions for the issuance of new shares:

- (1) The capital increase through earnings capitalization shall be based on the current number of outstanding common shares, with 90 new shares to be distributed without consideration for every 1,000 existing shares held. Any fractional shares resulting from the allocation may be combined by shareholders through registration with the Company's shareholder services agent within five days from the book closure date. For any uncombined or remaining fractional shares, cash will be distributed in lieu of shares based on the par value (offsetting centralized securities depository or dematerialization registration fees), rounded down to the nearest dollar. The Chairman is authorized to allocate any resulting odd shares to specific persons at par value. The actual number of shares to be distributed shall be based on shareholders' holdings as recorded on the ex-rights record date.
- (2) The new shares to be issued under this capital increase shall have the same rights and obligations as the existing issued shares.
- (3) Upon approval by the 2025 Annual General Shareholders' Meeting and effectiveness upon notification to the competent authority, the Chairman shall be authorized to set the ex-rights

record date.

- (4) Should any future events such as share repurchase, treasury stock transfer, conversion, cancellation, or other factors affect the total number of outstanding shares, resulting in a change to the share distribution ratio, the Chairman shall be fully authorized to handle all related matters.

3.This proposal was approved by the Board of Directors at the 16th meeting of the 18th term on March 5, 2025.

4.Submitted for resolution.

Resolution:

## Discussions

### Motion 3

Proposed by the Board of Directors

Proposal: Proposal to Lift the Non-Competition Restrictions on Directors – for Resolution

Explanation: 1. Release of Directors and Independent Directors from Non-Competition Restrictions:

- (1) Pursuant to Article 209 of the Company Act, any director or independent director who engages in business within the Company's scope, either for themselves or on behalf of others, must explain the significant aspects of such conduct to the shareholders' meeting and obtain their approval.
- (2) Certain directors and independent directors of the Company concurrently serve as directors in other companies engaging in businesses within the same scope as that of the Company or its subsidiaries. The list of such directors and their concurrent positions is as follows:

(Added after the 2024 shareholders' meeting)

Name of Director / Independent Director	Concurrent Positions Held
Kui-Ting Kao	Director of Care Pet Bio-Tech Company Supervisor of Far Eastern Investment Co., Ltd.
Tien-Wei Shih	Independent Director of ECLAT TEXTILE CO., LTD.

2. This proposal was approved by resolution of the 14th meeting of the 18th Board of Directors on November 8, 2024.
3. Submitted for resolution.

Resolution:

# Extemporany Motions

## **Extemporany Motions**

# Attachments

## Remuneration to directors (including independent directors)

Unit: NTD Thousand

Job Title	Name	Directors' Remuneration						Sum of A, B, C, and D; and its proportion to the net income after tax		Remuneration from concurrently serving as employee						Sum of A, B, C, D, E, F and G; and its proportion to the net income after tax		Remuneration received from investee companies outside of subsidiaries or from the parent company							
		Remuneration (A)		Retirement pension (B)		Director's remuneration (C)		Business execution expenses (D)		Wages, rewards, special allowances, etc. (E)		Pension upon retirement (F)		Employee bonuses (G)					The Company	All companies in these financial reports					
		The Comp any	All companies in these financial reports	The Compa ny	All companies in these financial reports	The Company	All companies in these financial reports	The Company	All companies in these financial reports	The Company	All companies in these financial reports	The Company	All companies in these financial reports	Cash amount	Stock amount	Cash amount	Stock amount								
Far Rich International Corporation Representative: Chairman Shang-Wen Liao		696	696	0	0	0	0	270	472	966	1,168	0.31%	3,374	11,182	0	0	50	0	50	0	4,391	12,401	1.18%	3.33%	2,976
	Director Kui-Ting Kao	0	0	0	0	0	0	210	267	210	267	0.07%	3,279	3,315	0	0	35	0	35	0	3,524	3,617	0.95%	0.97%	None
	Ding-Fong Broadcasting Co., Ltd. Representative: Director Kao-Ming Tsai	0	4,667	0	0	0	0	210	300	210	4,967	1,34%	0	0	0	0	0	0	0	0	210	4,967	0.06%	1.34%	None
Independent Director Kuen-Chang Lee		600	600	0	0	705	705	210	210	1,515	1,515	0.41%	0	0	0	0	0	0	0	1,515	1,515	0.41%	0.41%	790	
Independent Director Su-Chang Chen		600	600	0	0	705	705	210	210	1,515	1,515	0.41%	0	0	0	0	0	0	0	1,515	1,515	0.41%	0.41%	None	
Independent Director Tien-Wei Shih		600	600	0	0	705	705	210	210	1,515	1,515	0.41%	0	0	0	0	0	0	0	1,515	1,515	0.41%	0.41%	790	
Independent Director Tsalm-Hsiang Lin		600	600	0	0	705	705	210	210	1,515	1,515	0.41%	0	0	0	0	0	0	0	1,515	1,515	0.41%	0.41%	None	



# Eastern Media International Corporation

## Articles of Incorporation

Version: Amended on May 26, 2025

### Chapter I General Provisions

Article 1 The Company is organized in accordance with the Company Act under the name 東森國際股份有限公司. Its English name is Eastern Media International Corporation.

Article 2 Businesses operated by the Company are as follows:

1. G406061 Harbor Cargoes Forwarding Services
2. A102060 Food Dealers
3. A102020 Agricultural Products Preparations
4. H701010 Housing and Building Development and Rental
5. H701040 Specific Area Development
6. H701050 Investment, Development and Construction in Public Construction
7. G801010 Warehousing
8. G403011 Vessel Rental
9. G101061 Automobile Cargo Transportation Business
10. G902011 Type II Telecommunications Business
11. J503010 Broadcast Program Production
12. J503020 Television Program Production
13. J503030 Broadcasting and Television Program Distribution
14. J503040 Broadcasting and Television Commercial
15. J503050 Video Tape Program
16. J506021 Satellite Channel Program Supply
17. F401021 Restrained Telecom Radio Frequency Equipments and Materials Import
18. CC01101 Restrained Telecom Radio Frequency Equipments and Materials Manufacturing
19. F101061 Wholesale of Agricultural Products
20. F101081 Wholesale of Plant Seeds
21. F101111 Wholesale of Pets
22. F107041 Wholesale of Agro-pesticides
23. F108011 Wholesale of Traditional Chinese Medicine
24. F108021 Wholesale of Western Pharmaceutical
25. F108031 Wholesale of Medical Devices
26. F108051 Wholesale of Cosmetics Ingredients
27. F113060 Wholesale of Measuring Instruments

- |             |   |
|-------------|---|
| 28. F201061 | Retail Sale of Seedling   |
| 29. F201081 | Retail Sale of Pets   |
| 30. F207041 | Retail Sale of Agro-pesticides  |
| 31. F208011 | Retail Sale of Traditional Chinese Medicine   |
| 32. F208021 | Retail Sale of Western Pharmaceutical   |
| 33. F208031 | Retail Sale of Medical Apparatus  |
| 34. F212011 | Gas Stations  |
| 35. F212021 | Fishing Vessels Gas Stations  |
| 36. F213050 | Retail Sale of Measuring Instruments  |
| 37. F401071 | Plant Seed Export and Import  |
| 38. A401031 | Specific Pet Service  |
| 39. A101011 | Seedling  |
| 40. ID01010 | Measuring Instruments Certification   |
| 41. JA02051 | Weights and Measuring Instruments Repair  |
| 42. D501010 | Hot Spring Water Obtains and Provides   |
| 43. J901020 | Regular Hotel   |
| 44. JZ99120 | General Bathhouse   |
| 45. JZ99990 | Unclassified Other Services   |
| 46. F102170 | Wholesale of Foods and Groceries  |
| 47. F104110 | Wholesale of Cloths, Garments, Shoes, Hats, Umbrellas and Clothing Accessories                                      |
| 48. F105050 | Wholesale of Furniture, Bedding Kitchen Utensils and Fixtures   |
| 49. F106010 | Wholesale of Hardware   |
| 50. F106020 | Wholesale of Daily Commodities  |
| 51. F203010 | Retail Sale of Food, Grocery and Beverage   |
| 52. F204110 | Retail Sale of Cloths, Garments, Shoes, Hats, Umbrellas and Clothing Accessories                                    |
| 53. F205040 | Retail Sale of Furniture, Bedding Kitchen Utensils and Fixtures   |
| 54. F206010 | Retail Sale of Hardware   |
| 55. F206020 | Retail Sale of Daily Commodities  |
| 56. F501030 | Beverage Shops  |
| 57. F501060 | Restaurants   |
| 58. ZZ99999 | All business items that are not prohibited or restricted by law, except those that are subject to special approval. |

Article 3      The Company has its head office in Taipei City, and sets up operations and management at various ports and terminals of Taiwan Province. When necessary, branches or business premises may be established domestically or abroad, and their establishment, modification and revocation shall be handled by the resolution of the Board of Directors.

Article 4      The Company may endorse or provide guarantees in accordance

- with laws and related regulations.
- Article 4-1 Due to Company's business needs, its total amount of reinvestment in other companies is not subject to the restrictions stipulated in Article 13 of the Company Act.

## Chapter II Shares

- Article 5 The total capital of the Company is set at NTD 15 billion divided into 1.5 billion shares or ten New Taiwan Dollars per share, to be issued in installments.
- Article 6 The Company's stocks are all registered, signed or stamped by the Director representing the Company, and issued after obtaining certification according to law. The Company's shares are exempted from being in the form of printed stocks and the same shall apply to other priced securities, but the centralized securities custodial institution must be contacted for registration.
- Article 7 Renaming and transfer of stocks shall not be done within 60 days before the General Meeting of Shareholders, within 30 days before an interim shareholders meeting, or within 5 days before the base date when the Company has decided to distribute dividends and bonuses or other benefits.
- Article 8 When a shareholder wants to transfer shares, an application form for the transfer of shares shall be filled out, signed and sealed by the transferor and the transferee, and applied to the Company for transfer. Unless it is recorded in the Company's shareholder register, it cannot be transferred in opposition to the Company.
- Article 9 In the case of loss or destruction of stocks, this shall be handled in accordance with the Company Act and relevant laws and regulations.
- Article 10 If seals retained by the shareholders are lost or destroyed, they shall be reported immediately to the Company to be declared invalid, and a new seal certificate shall be checked and applied to the Company for a new seal.

## Chapter III Shareholders' Meetings

- Article 11 Shareholders' meetings of the Company are of two types, namely general meetings and interim meetings. The general meeting is to be held once a year by the Board of Directors in accordance with the law within six months after the end of each fiscal year. Interim meetings shall be convened according to law when necessary.
- Article 11-1. When the Company holds a shareholders' meeting, the meeting may be held in means of visual communication, or other methods announced by the competent authorities.

- Article 12 Shareholders of the Company shall have one voting right per share except in the case where the shares have no voting rights as stipulated in Article 179 of the Company Act.
- Article 13 A shareholder that will be absent of the meeting for a particular reason may appoint a proxy to attend the meeting by providing the proxy form issued by this Company and stating the scope of the proxy's authorization. When one person is entrusted by two or more shareholders at the same time, the voting rights of his or her proxy shall not exceed 3% of the total number of shares issued; if it exceeds this level, the excess voting rights shall not be counted.
- Article 14 Unless otherwise stipulated by the Company Act, the resolutions of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of shares, and shall be implemented with more than half of the voting rights of the shareholders present.
- Article 15 The shareholders' meeting shall be presided over by the Chairman of the Board of Directors of the Company. When the Chairman is on leave or for any reason unable to exercise the powers of the chair, the Chairman shall appoint one of the directors to act as chair. If the Chairman does not appoint such a representative, the directors shall recommend one person from among themselves to act as chair. If convened by someone other than the Board of Directors, the convening party shall chair the meeting. When there are two or more conveners, one person from among them shall serve as chair.
- Article 15-1 The rules of procedure of the Company's shareholders' meeting shall be determined in accordance with the regulations of the competent authority and approved by the shareholders' meeting. The same shall be true for amendments.

#### Chapter IV Directors and Audit Committee

- Article 16 The Company shall have between 7 and 11 directors. The Board of Directors shall be elected from the list of director candidates for a term of three years and may be re-elected. The total shareholding ratio of all directors shall not be less than the provisions of the securities regulatory authority.
- In the election of directors of the Company, each share has the same voting rights as the number of directors to be elected. One person may be elected collectively, or a number of people may be distributed. Those with more voting rights represented by the votes obtained are elected as directors.
- The election of directors shall adopt the candidate nomination system in accordance with Article 192-1 of the Company Act.

Relevant matters such as the acceptance method and announcement of candidate nomination shall be handled in accordance with the relevant laws and regulations of the Company Act and the Securities and Exchange Act. Independent directors and non-independent directors shall be elected together, and the number of elected positions shall be calculated separately.

Among the aforementioned number of directors, the number of independent directors shall not be fewer than three and not less than one-fifth of the number of directors. Shareholders shall choose from the list of candidates for independent directors.

Regarding independent directors' professional qualifications, shareholdings, restrictions on concurrent positions, determination of independence, methods of nomination and selection, and other matters to be complied with, they shall be handled in accordance with the Company Act and relevant regulations of the securities authority.

The Company may purchase liability insurance for the directors' legal liability for the execution of the scope of business during their tenure.

Article 16-1

The Board of Directors of the Company shall convene at least once every quarter. The reason for the convening of the Board of Directors shall be stated and the directors shall be notified seven days in advance. However, when there is an emergency or something that cannot be resolved at a regular meeting, it may be called at any time. The notice of the convening of the Board of Directors can be done by written notification, e-mail, fax, or other methods.

Article 17

When organizing the Board of Directors, the Board shall elect a chairman from among the directors by a majority vote at a meeting attended by over two-thirds of the directors and approved by more than half of the directors present. The Chairman of the Board shall represent the Company externally.

When a director cannot attend a meeting of the Board of Directors for some reason, a proxy may be issued beforehand specifying the scope of authorization and entrusting another director to attend as a representative. The representative mentioned in the preceding paragraph shall be limited to entrustment of one person.

Article 18

In respect to the remuneration of directors, the Board of Directors is authorized to make decisions based on its degree of participation and contribution to the operation of the Company, and to negotiate with reference to industry standards.

Article 19

The functions and powers of the Board of Directors are as follows:

1. Approval of important Company rules.
2. Approval of the Company's business policies.

3. Compilation of the Company's budget and final accounts.
4. Drafting of the Company's profit distribution.
5. Planned capital increases or decreases for the Company.
6. Appointment and removal of important Company personnel.
7. Review of Company business reports.
8. Approval of the Company's important property and real estate purchases, construction, and disposal.
9. Review of the Company's external guarantees.
10. Other functions and powers granted by the shareholders' meeting in accordance with laws and regulations.

Article 20 The Company shall set up an Audit Committee to replace the authority of supervisors in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed exclusively of independent directors and number not be less than three. Among them, one shall act as convener and at least one shall have accounting or financial expertise. The exercise of its powers and other matters that shall be complied with shall be handled in accordance with the Company Act, Securities and Exchange Act, and relevant laws and regulations.

## Chapter V Managers and Staff

- Article 21 The Company appoints managers, whose appointment, removal and remuneration shall be made by the Board of Directors with a majority of the directors present and via a resolution approved by the majority of the directors present.
- Article 22 The General Manager shall handle the Company's daily affairs in accordance with the orders of the Chairman and the resolutions of the Board of Directors.
- Article 23 The Company may employ a number of consultants whose appointment, dismissal and remuneration shall be determined by the Board of Directors or authorized by the Chairman of the Board to be executed by the Board of Directors.
- Article 24 The Company may purchase liability insurance for managers' legal liability for the execution of the scope of business during their tenure.

## Chapter VI Accounting

- Article 25 The Company sets a fiscal year from January 1st to December 31st. At the end of the fiscal year, the following forms are prepared and submitted to the Audit Committee for audit and review. With the consent of more than half of all members of the Audit Committee and after submitting the resolution of the Board of Directors, they

shall be submitted to the General Meeting of Shareholders for approval.

1. Business Report.
2. Financial Statements.
3. Proposals concerning profit distributions or covering of losses.

Article 26

If the Company records a profit for the year (defined as pre-tax earnings before deduction of employee remuneration **and director remuneration**), and after offsetting accumulated losses, no less than 1% of the remaining amount shall be allocated as employee remuneration **(of which no less than 20% of the employee remuneration shall be distributed to base-level employees)**, and no more than 1% shall be allocated as director remuneration. The allocated amounts shall be recognized as expenses for the current year. Employee remuneration may be distributed in the form of shares or cash, whereas director remuneration shall be paid in cash. The method of distribution shall be subject to a special resolution of the Board of Directors and reported to the Annual General Meeting of Shareholders.

Article 26-1

In respect to the Company's dividend policy, in order to cope with the Company's diversified operations and the capital expenditure required for future expansion of the scope of operations and long-term financial planning, it can be based on the needs of the business climate and industry changes and take into account the interests of shareholders, making appropriate assignments or reservations.

Any profit in the annual financial statements shall be paid to all taxes and dues in accordance with the laws and make up for any accumulated deficits, and then set aside 10% of said profits as legal reserve, provided such legal reserve amounts to the total paid-in capital, this provision shall not apply. As well as special reserve appropriation and reversal in accordance with the laws or regulations of the competent authority. If there is still a profit, and the undistributed profit at the beginning of the same period (including adjustment of the amount of undistributed profit), the Board of Directors shall prepare a profit distribution proposal and submit it to the General Meeting of Shareholders for resolution:

1. Shareholders' dividends are allocated with distributable earnings, which shall not be less than 15% of the current year's distributable earnings and;
2. the cash dividend shall not be less than 10% of the current year;
3. however, if the balance of the distributable earnings of the

current year minus the beginning undistributed earnings is less than NT\$0.1 per share, the Company may exempt from this provision.

Distribution of the earnings in the preceding paragraph is authorized after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors, and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting; by means of issuing new shares, a resolution shall be submitted to the shareholders' meeting in accordance with the regulations.

Article 26-2

When the Company distributes dividends in accordance with the profit distribution plan, the portion of legal reserve exceeding 25% of the paid-in capital and all or part of the following capital reserve items may be distributed by issuing new shares or paid in cash in proportion to the shareholders' original shares in accordance with the resolution stipulated in the preceding Article:

1. Income derived from the issue of new shares at a premium over par value.
2. Income from endowments received by the Company.

## Chapter VII          Supplementary Provisions

Article 27

The organizational rules and working rules of the Company and its subsidiaries shall be separately formulated by the Board of Directors.

Article 28

Matters not stipulated in these Articles of Incorporation shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 29

These Articles of Incorporation were established on April 25, 1975. The first amendment was made on June 6, 1978; the second on May 21, 1980; the third on May 25, 1982; the fourth on July 30, 1983; the fifth on May 15, 1984;...the thirty-sixth on May 11, 2017; the thirty-seventh on May 29, 2019; the thirty-eighth on June 29, 2020; the thirty-ninth on June 13, 2022; the fortieth on May 30, 2023; the forty-first on May 27, 2024; **and the forty-second on May 26, 2025.**



# Appendices

# Eastern Media International Corporation

## Articles of Incorporation

### Chapter I    General Provisions

Article 1        The Company is organized in accordance with the Company Act under the name 東森國際股份有限公司. Its English name is Eastern Media International Corporation.

Article 2        Businesses operated by the Company are as follows:

1. G406061       Harbor Cargoes Forwarding Services
2. A102060       Food Dealers
3. A102020       Agricultural Products Preparations
4. H701010       Housing and Building Development and Rental
5. H701040       Specific Area Development
6. H701050       Investment, Development and Construction in Public Construction
7. G801010       Warehousing
8. G403011       Vessel Rental
9. G101061       Automobile Cargo Transportation Business
10. G902011       Type II Telecommunications Business
11. J503010       Broadcast Program Production
12. J503020       Television Program Production
13. J503030       Broadcasting and Television Program Distribution
14. J503040       Broadcasting and Television Commercial
15. J503050       Video Tape Program
16. J506021       Satellite Channel Program Supply
17. F401021       Restrained Telecom Radio Frequency Equipments and Materials Import
18. CC01101       Restrained Telecom Radio Frequency Equipments and Materials Manufacturing
19. F101061       Wholesale of Agricultural Products
20. F101081       Wholesale of Plant Seeds
21. F101111       Wholesale of Pets
22. F107041       Wholesale of Agro-pesticides
23. F108011       Wholesale of Traditional Chinese Medicine
24. F108021       Wholesale of Western Pharmaceutical
25. F108031       Wholesale of Medical Devices
26. F108051       Wholesale of Cosmetics Ingredients
27. F113060       Wholesale of Measuring Instruments
28. F201061       Retail Sale of Seedling
29. F201081       Retail Sale of Pets

- 30. F207041      Retail Sale of Agro-pesticides
- 31. F208011      Retail Sale of Traditional Chinese Medicine
- 32. F208021      Retail Sale of Western Pharmaceutical
- 33. F208031      Retail Sale of Medical Apparatus
- 34. F212011      Gas Stations
- 35. F212021      Fishing Vessels Gas Stations
- 36. F213050      Retail Sale of Measuring Instruments
- 37. F401071      Plant Seed Export and Import
- 38. A401031      Specific Pet Service
- 39. A101011      Seedling
- 40. ID01010      Measuring Instruments Certification
- 41. JA02051      Weights and Measuring Instruments Repair
- 42. D501010      Hot Spring Water Obtains and Provides
- 43. J901020      Regular Hotel
- 44. JZ99120      General Bathhouse
- 45. JZ99990      Unclassified Other Services
- 46. F102170      Wholesale of Foods and Groceries
- 47. F104110      Wholesale of Cloths, Garments, Shoes, Hats,  
Umbrellas and Clothing Accessories
- 48. F105050      Wholesale of Furniture, Bedding Kitchen  
Utensils and Fixtures
- 49. F106010      Wholesale of Hardware
- 50. F106020      Wholesale of Daily Commodities
- 51. F203010      Retail Sale of Food, Grocery and Beverage
- 52. F204110      Retail Sale of Cloths, Garments, Shoes, Hats,  
Umbrellas and Clothing Accessories
- 53. F205040      Retail Sale of Furniture, Bedding Kitchen  
Utensils and Fixtures
- 54. F206010      Retail Sale of Hardware
- 55. F206020      Retail Sale of Daily Commodities
- 56. F501030      Beverage Shops
- 57. F501060      Restaurants
- 58. ZZ99999      All business items that are not prohibited or  
restricted by law, except those that are subject  
to special approval.

Article 3      The Company has its head office in Taipei City, and sets up operations and management at various ports and terminals of Taiwan Province. When necessary, branches or business premises may be established domestically or abroad, and their establishment, modification and revocation shall be handled by the resolution of the Board of Directors.

Article 4      The Company may endorse or provide guarantees in accordance with laws and related regulations.

Article 4-1      Due to Company's business needs, its total amount of

reinvestment in other companies is not subject to the restrictions stipulated in Article 13 of the Company Act.

## Chapter II Shares

- Article 5 The total capital of the Company is set at NTD 15 billion divided into 1.5 billion shares or ten New Taiwan Dollars per share, to be issued in installments.
- Article 6 The Company's stocks are all registered, signed or stamped by the Director representing the Company, and issued after obtaining certification according to law. The Company's shares are exempted from being in the form of printed stocks and the same shall apply to other priced securities, but the centralized securities custodial institution must be contacted for registration.
- Article 7 Renaming and transfer of stocks shall not be done within 60 days before the General Meeting of Shareholders, within 30 days before an interim shareholders meeting, or within 5 days before the base date when the Company has decided to distribute dividends and bonuses or other benefits.
- Article 8 When a shareholder wants to transfer shares, an application form for the transfer of shares shall be filled out, signed and sealed by the transferor and the transferee, and applied to the Company for transfer. Unless it is recorded in the Company's shareholder register, it cannot be transferred in opposition to the Company.
- Article 9 In the case of loss or destruction of stocks, this shall be handled in accordance with the Company Act and relevant laws and regulations.
- Article 10 If seals retained by the shareholders are lost or destroyed, they shall be reported immediately to the Company to be declared invalid, and a new seal certificate shall be checked and applied to the Company for a new seal.

## Chapter III Shareholders' Meetings

- Article 11 Shareholders' meetings of the Company are of two types, namely general meetings and interim meetings. The general meeting is to be held once a year by the Board of Directors in accordance with the law within six months after the end of each fiscal year. Interim meetings shall be convened according to law when necessary.
- Article 11-1. When the Company holds a shareholders' meeting, the meeting may be held in means of visual communication, or other methods announced by the competent authorities.
- Article 12 Shareholders of the Company shall have one voting right per share except in the case where the shares have no voting rights as

stipulated in Article 179 of the Company Act.

- Article 13 A shareholder that will be absent of the meeting for a particular reason may appoint a proxy to attend the meeting by providing the proxy form issued by this Company and stating the scope of the proxy's authorization. When one person is entrusted by two or more shareholders at the same time, the voting rights of his or her proxy shall not exceed 3% of the total number of shares issued; if it exceeds this level, the excess voting rights shall not be counted.
- Article 14 Unless otherwise stipulated by the Company Act, the resolutions of the shareholders' meeting shall be attended by shareholders representing more than half of the total number of shares, and shall be implemented with more than half of the voting rights of the shareholders present.
- Article 15 The shareholders' meeting shall be presided over by the Chairman of the Board of Directors of the Company. When the Chairman is on leave or for any reason unable to exercise the powers of the chair, the Chairman shall appoint one of the directors to act as chair. If the Chairman does not appoint such a representative, the directors shall recommend one person from among themselves to act as chair. If convened by someone other than the Board of Directors, the convening party shall chair the meeting. When there are two or more conveners, one person from among them shall serve as chair.
- Article 15-1 The rules of procedure of the Company's shareholders' meeting shall be determined in accordance with the regulations of the competent authority and approved by the shareholders' meeting. The same shall be true for amendments.

#### Chapter IV Directors and Audit Committee

- Article 16 The Company shall have between 7 and 11 directors. The Board of Directors shall be elected from the list of director candidates for a term of three years and may be re-elected. The total shareholding ratio of all directors shall not be less than the provisions of the securities regulatory authority.
- In the election of directors of the Company, each share has the same voting rights as the number of directors to be elected. One person may be elected collectively, or a number of people may be distributed. Those with more voting rights represented by the votes obtained are elected as directors.
- The election of directors shall adopt the candidate nomination system in accordance with Article 192-1 of the Company Act. Relevant matters such as the acceptance method and announcement of candidate nomination shall be handled in

accordance with the relevant laws and regulations of the Company Act and the Securities and Exchange Act. Independent directors and non-independent directors shall be elected together, and the number of elected positions shall be calculated separately.

Among the aforementioned number of directors, the number of independent directors shall not be fewer than three and not less than one-fifth of the number of directors. Shareholders shall choose from the list of candidates for independent directors.

Regarding independent directors' professional qualifications, shareholdings, restrictions on concurrent positions, determination of independence, methods of nomination and selection, and other matters to be complied with, they shall be handled in accordance with the Company Act and relevant regulations of the securities authority.

The Company may purchase liability insurance for the directors' legal liability for the execution of the scope of business during their tenure.

Article 16-1 The Board of Directors of the Company shall convene at least once every quarter. The reason for the convening of the Board of Directors shall be stated and the directors shall be notified seven days in advance. However, when there is an emergency or something that cannot be resolved at a regular meeting, it may be called at any time. The notice of the convening of the Board of Directors can be done by written notification, e-mail, fax, or other methods.

Article 17 When organizing the Board of Directors, the Board shall elect a chairman from among the directors by a majority vote at a meeting attended by over two-thirds of the directors and approved by more than half of the directors present. The Chairman of the Board shall represent the Company externally.

When a director cannot attend a meeting of the Board of Directors for some reason, a proxy may be issued beforehand specifying the scope of authorization and entrusting another director to attend as a representative. The representative mentioned in the preceding paragraph shall be limited to entrustment of one person.

Article 18 In respect to the remuneration of directors, the Board of Directors is authorized to make decisions based on its degree of participation and contribution to the operation of the Company, and to negotiate with reference to industry standards.

Article 19 The functions and powers of the Board of Directors are as follows:

1. Approval of important Company rules.
2. Approval of the Company's business policies.
3. Compilation of the Company's budget and final accounts.
4. Drafting of the Company's profit distribution.

5. Planned capital increases or decreases for the Company.
6. Appointment and removal of important Company personnel.
7. Review of Company business reports.
8. Approval of the Company's important property and real estate purchases, construction, and disposal.
9. Review of the Company's external guarantees.
10. Other functions and powers granted by the shareholders' meeting in accordance with laws and regulations.

Article 20 The Company shall set up an Audit Committee to replace the authority of supervisors in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed exclusively of independent directors and number not be less than three. Among them, one shall act as convener and at least one shall have accounting or financial expertise. The exercise of its powers and other matters that shall be complied with shall be handled in accordance with the Company Act, Securities and Exchange Act, and relevant laws and regulations.

## Chapter V Managers and Staff

Article 21 The Company appoints managers, whose appointment, removal and remuneration shall be made by the Board of Directors with a majority of the directors present and via a resolution approved by the majority of the directors present.

Article 22 The General Manager shall handle the Company's daily affairs in accordance with the orders of the Chairman and the resolutions of the Board of Directors.

Article 23 The Company may employ a number of consultants whose appointment, dismissal and remuneration shall be determined by the Board of Directors or authorized by the Chairman of the Board to be executed by the Board of Directors.

Article 24 The Company may purchase liability insurance for managers' legal liability for the execution of the scope of business during their tenure.

## Chapter VI Accounting

Article 25 The Company sets a fiscal year from January 1st to December 31st. At the end of the fiscal year, the following forms are prepared and submitted to the Audit Committee for audit and review. With the consent of more than half of all members of the Audit Committee and after submitting the resolution of the Board of Directors, they shall be submitted to the General Meeting of Shareholders for approval.

1. Business Report.
2. Financial Statements.
3. Proposals concerning profit distributions or covering of losses.

Article 26

If the Company makes a profit during the year (referring to profit before tax minus the profit before the distribution of employee compensation), then after deducting any accumulated loss, no less than 1% of the balance shall be allocated as employee' compensation, and no more than 1% of the balance shall be allocated as director's compensation, such amount allocated shall be used as the current year's expense. Employees' remuneration can be in stocks or cash, and directors' remuneration shall be in cash. The method of distribution shall be subject to a special resolution of the Board of Directors and reporting to the regular shareholders meeting.

Article 26-1

In respect to the Company's dividend policy, in order to cope with the Company's diversified operations and the capital expenditure required for future expansion of the scope of operations and long-term financial planning, it can be based on the needs of the business climate and industry changes and take into account the interests of shareholders, making appropriate assignments or reservations.

Any profit in the annual financial statements shall be paid to all taxes and dues in accordance with the laws and make up for any accumulated deficits, and then set aside 10% of said profits as legal reserve, provided such legal reserve amounts to the total paid-in capital, this provision shall not apply. As well as special reserve appropriation and reversal in accordance with the laws or regulations of the competent authority. If there is still a profit, and the undistributed profit at the beginning of the same period (including adjustment of the amount of undistributed profit), the Board of Directors shall prepare a profit distribution proposal and submit it to the General Meeting of Shareholders for resolution:

1. Shareholders' dividends are allocated with distributable earnings, which shall not be less than 15% of the current year's distributable earnings and;
  2. the cash dividend shall not be less than 10% of the current year;
  3. however, if the balance of the distributable earnings of the current year minus the beginning undistributed earnings is less than NT\$0.1 per share, the Company may exempt from this provision.
- Distribution of the earnings in the preceding paragraph is authorized after a resolution has been adopted by a majority vote at



a meeting of the Board of Directors attended by two-thirds of the total number of directors, and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting; by means of issuing new shares, a resolution shall be submitted to the shareholders' meeting in accordance with the regulations.

Article 26-2

When the Company distributes dividends in accordance with the profit distribution plan, the portion of legal reserve exceeding 25% of the paid-in capital and all or part of the following capital reserve items may be distributed by issuing new shares or paid in cash in proportion to the shareholders' original shares in accordance with the resolution stipulated in the preceding Article:

1. Income derived from the issue of new shares at a premium over par value.
2. Income from endowments received by the Company.

Chapter VII            Supplementary Provisions

Article 27            The organizational rules and working rules of the Company and its subsidiaries shall be separately formulated by the Board of Directors.

Article 28            Matters not stipulated in these Articles of Incorporation shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 29            This charter was established on April 25, 1975. The 1st amendment was on June 6, 1978. The 2nd amendment was on May 21, 1980. The 3rd amendment was on May 25th, 1982. The 4th amendment was on July 30, 1983. The 5th amendment was on May 15, 1984. The 6th amendment was on August 14, 1985. The 7th amendment was on May 6, 1988. The 8th amendment was on October 27, 1988. The 9th amendment was on June 15, 1989. The 10th amendment was on December 7, 1989. The 11th amendment was on April 26, 1990. The 12th amendment was on July 2, 1990. The 13th amendment was on June 6, 1991. The 14th amendment was on May 21, 1992. The 15th amendment was on August 24, 1992. The 16th amendment was on April 7, 1994. The 17th amendment was on May 12, 1995. The 18th amendment was on August 10, 1995. The 19th amendment was on June 24, 1996. The 20th amendment was on April 7, 1997. The 21st amendment was on April 15, 1998. The 22nd amendment was on May 24, 1999. The 23rd amendment was on May 11, 2000. The 24th amendment was on June 21, 2001. The 25th amendment was on June 24, 2002. The 26th amendment was on March 29, 2004. The 27th amendment was on June 29, 2005. The 28th amendment was on

June 29, 2006. The 29th amendment was on May 30, 2007. The 30th amendment was on June 19, 2009. The 31st amendment was made on June 21, 2010. The 32nd amendment was on June 18, 2012. The 33rd amendment was on June 13, 2013. The 34th amendment was on June 23rd, 2014. The 35th amendment was on June 20, 2016. The 36th amendment was on May 11, 2017. The 37th amendment was on May 29th, 2019. The 38th amendment was on June 29, 2020. The 39th amendment was on June 13, 2022. The 40<sup>th</sup> amendment was on May 30, 2023. The 41st amendment was on May 27, 2024.

# **Eastern Media International Corporation**

## **Rules of Procedure for Shareholders' Meetings**

Amended at the General Meeting of Shareholders of May 27, 2024

### Article 1.

The rules of procedures for this Corporation's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

### Article 2.

Unless otherwise provided by law or regulation, this Corporation's shareholders meetings shall be convened by the board of directors.

Unless otherwise provided by the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporation's virtual-only shareholders meetings shall be convened subject to stating in the Articles of Incorporation and a resolution of the board of directors. And the virtual-only shareholders meetings shall be exercised by a resolution that approved by the board of directors with more than two-third of directors present and passed by a majority of the directors present.

Changes to how this Corporation convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

This Corporation shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) 30 days before the date of a regular shareholders meeting or 15 days before the date of a special shareholders meeting. In addition, 15 days before the date of the shareholders meeting, this Corporation shall also have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at this Corporation and the professional shareholder services agent designated thereby.

This Corporation shall make the meeting agenda and supplemental meeting materials in the preceding paragraph available to shareholders for review in the following manner on the date of the shareholders meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting

notice may be given in electronic form.

Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholders meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of issued shares may submit to this Corporation a proposal for discussion at a regular shareholders meeting. The number of items so proposed is limited to one only, and no proposal containing more than one item will be included in the meeting agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days.

Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

### Article 3.

For each shareholders meeting, a shareholder may appoint a proxy to attend the

meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to this Corporation five days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

#### Article 4.

The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting as stated in the preceding paragraph shall not apply when this Corporation convenes a virtual-only shareholders meeting.

#### Article 5.

This Corporation shall specify in its shareholders meeting notices the time during which attendance registrations for shareholders, solicitors and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

Shareholders shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add

requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

This Corporation shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

This Corporation shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.

In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

#### Article 6.

To convene a virtual shareholders meeting, this Corporation shall include the follow particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
  - (1) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
  - (2) Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
  - (3) In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

- (4) Actions to be taken if the outcome of all proposals have been announced and extraordinary motion has not been carried out.

#### Article 7.

If a shareholders meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairperson of the Board. When the Chairperson of the Board is on leave or for any reason unable to exercise the powers of the chair, the Chairperson shall appoint one of the directors to act as chair. Where the Chairperson does not make such a designation, the directors shall select from among themselves one person to serve as chair.

When a director serves as chair, as referred to in the preceding paragraph, the director shall be one who has held that position for six months or more and who understands the financial and business conditions of the company. The same shall be true for a representative of a juristic person director that serves as chair.

It is advisable that shareholders meetings convened by the board of directors be chaired by the chairperson of the board in person and attended by a majority of the directors, at least one independent director in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

If a shareholders meeting is convened by a party with power to convene but other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

This Corporation may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

#### Article 8.

This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.

## Article 9

Attendance at shareholders meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders attending the meeting.

However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 6.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

## Article 10.

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

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



chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote.

#### Article 11.

Before speaking, an attending shareholder must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the shareholder that has the floor; the chair shall stop any violation.

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

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

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

#### Article 12.

Voting at a shareholders meeting shall be calculated based the number of shares.

With respect to resolutions of shareholders meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

#### Article 13.

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When this Corporation holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a

shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation.

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14.

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected, and the names of directors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

#### Article 15.

Matters relating to the resolutions of a shareholders meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

This Corporation may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. The minutes shall be retained for the duration of the existence of this Corporation.

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

#### Article 16.

On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on

the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

#### Article 17.

Staff handling administrative affairs of a shareholders meeting shall wear identification cards or arm bands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an armband or identification card bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

#### Article 18.

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted at a shareholders meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.

#### Article 19.

In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

#### Article 20.

When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location domestically, and the chair shall declare

the address of their location when the meeting is called to order.

#### Article 21.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

For a meeting to be postponed or resumed under the second paragraph, the number of shares represented by, and voting rights and election rights exercised by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting, but do not attend the postpone or resumed session, at the affected shareholders meeting, shall be counted towards the total number of shares, number of voting rights and number of election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or list of elected directors.

When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

Under the circumstances where a meeting should continue as in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.

When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder

Services of Public Companies.

For dates or period set forth under Article 12, second half, and Article 13, paragraph 3 of Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporations hall handle the matter based on the date of the shareholders meeting that is postponed or resumed under the second paragraph.

Article 22.

These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

## Eastern Media International Corporation

### Shareholding of Directors

Job Title	Name of shareholders	Representative	Book closure date prior to the 2025 Shareholders' Meeting The number of shares held (2025.03.28)	
			Shares	Percentage %
Chairman	Far Rich International Corporation	Liao, Shang-Wen	12,930,041	4.307
Director	Far Rich International Corporation	Kao, Kuei-Ting	12,930,041	4.307
Director	Ding-Fong Broadcasting Co., Ltd.	Tsai, Kao-Ming	3,756,438	1.251
Independent Director	Li, Kun-Chang		0	0.000
Independent Director	Chen, Su-Chang		126	0.000
Independent Director	Shih, Tien-Wei		5,225	0.002
Independent Director	Lin, Tsalm-Hsiang		0	0.000
Total shares held by all Directors (including Independent Director)			16,691,830	5.559

Note: 1. The Company issued 300,243,070 shares.

2. The total shares held by all Directors shall be no less than (4%\*0.8): 9,607,778 shares.



## **Explanation on the Operations for Accepting Shareholder Proposals through the Company's 2025 General Shareholders' Meeting:**

1. Pursuant to Article 172-1 of the Company Act, a shareholder holding 1% or more of the total issued shares of the Company may submit one written proposal for discussion at the Annual General Meeting of Shareholders. Each shareholder is limited to one proposal, which must not exceed 300 characters; proposals exceeding this limit shall not be included in the agenda. The proposing shareholder must attend the shareholders' meeting in person or appoint a proxy to attend and participate in the discussion of the proposal.
2. The shareholders' meeting in 2025 shall accept shareholder's proposals from March 14, 2025 to March 24, 2025. No shareholder holding one percent (1%) or more of the total number of outstanding shares submitted a proposal to the Company during the proposal period.