

Billion Electric Co., Ltd.

Reference materials for various resolutions of the 2025 Annual General Meeting of Shareholders

Meeting Date : May 22, 2025 (Thursday) 9:00 AM
 Meeting Venue: 4th Floor, HQ meeting room, No. 192, 2nd Section, Zhongxing Road Xindian District, New Taipei City
 Meeting Method: Physical Shareholders' Meeting

Chapter 1 、 Management Presentation

Case I

Proposal : 2024 Business Report
Remarks : For the Company's 2024 Annual Business Report, please refer to the Meeting handbook.

Case 2

Proposal : 2024 Annual financial statements report reviewed by the audit committee
Remarks : 1. The 2024 business report and financial statements (including consolidated financial statements) have been resolved and approved by the board of directors, reviewed by the audit committee with a review report issued. The financial statements have been audited and attested by KPMG's CPAs, Kou Hui-Chih and Kuo Hsin-Yi. It is hereby submitted for recognition.
 2. We sincerely invite the audit committee members to read the audit review report. Please refer to the Meeting handbook.

Case 3

Proposal : The status report of repurchase of treasury shares.
Remarks : The status report of repurchase of treasury shares.

Callable Period	2020/12/29-2021/02/01	2021/06/22-2021/08/09	2022/08/10-2022/09/28
Number of Callable Shares	1,200,000 shares	800,000 shares	168,000 shares
Total Callable Amount	NTD 22,822,074	NTD 18,492,041	NTD 3,181,498

Average Repurchase Price per Share	NTD 19.02	NTD 23.12	NTD 18.94
Accumulated Shares of the Company Currently Held	1,200,000 shares	2,000,000 shares	1,191,000 shares
Accumulated Treasury Shares Held as a Percentage of the Company's Shares	1.21%	2.02%	1.202%
Purpose of Repurchase	Transfer to employees	Transfer to employees	Transfer to employees

Case 4

Proposal : 2023 Remuneration paid to directors

Remarks :

- 2024 directors' compensation is NT\$0.
- For the directors' remuneration, including the remuneration policy, the details and amount of the remuneration received by individual directors, Please refer to the Meeting handbook.

Case 5

Proposal : Report on the revision of some articles of the "Integrity Management Operating Procedures and Behavior Guidelines"

Remarks : The comparison table of the amended provisions of the "Ethical Business Operation Procedures and Code of Conduct" can be found in the meeting handbook.

Case 6

Proposal : Report on Partial Amendments to the "Code of Ethical Business Conduct"

Remarks : Please refer to the meeting handbook for the comparison table of the amended provisions of the "Code of Ethical Business Conduct".

Chapter 2 、Proposals

Case 1 (Proposed by the Board of Directors)

Proposal : The Company's 2024 Business Report and Financial Statements are hereby proposed.

Remarks :

- The 2024 business report and financial statements (including consolidated financial statements) have been resolved and

approved by the board of directors, reviewed by the audit committee with a review report issued. The financial statements have been audited and attested by KPMG's CPAs, Hui-Zhi Kou and Xin-Yi Guo . It is hereby submitted for recognition.

- For the above Independent Auditors' Report, Financial Statements and Business Report, Please refer of the Meeting handbook.

Case 2

(Proposed by the Board of Directors)

Proposal :

The proposal for covering the loss for the year 2024 is submitted for approval.

Remarks :

- The company's beginning retained earnings in New Taiwan Dollars (hereinafter the same) NTD 70,176,410, the actuarial gains and losses crediting retained earnings for the confirmed benefit plan for the year 2024 NTD 2,492,158 and the equity method investment adjustment debiting retained earnings NTD 2,382,323, results in adjusted beginning retained earnings of
- NTD 70,286,245. The after-tax net loss for the year The proposed loss compensation is outlined in the table below for your acknowledgment.

盛達 藥業股份有限公司
一一二年度虧損發補表

單位：新台幣元

項 目	金 額
期初累積可供分配盈餘	70,176,410
加：確定福利精算利益再衡量數認列於保留盈餘	2,492,158
減：因採用權益法之投資調整保留盈餘	(2,382,323)
調整後期初累積可供分配盈餘	70,286,245
加：一一三年度稅後淨損	(24,753,129)
小 計	45,533,116
加：迴轉特別盈餘公積(註1)	2,086,651
期末累積可供分配盈餘	47,619,767
分配項目：	
股東股利(每股現金元)(註2~3)	
期末未分配盈餘	47,619,767

(註)

- 依金管證發字第1010012865號函規定，113/12/31帳列國外營運機構財務報表換算之兌換差額 5,239,790元及透過其他綜合損益按公允價值衡量之金融資產未實現損益-34,616,207元，合計-29,376,417元，需提列特別盈餘公積；截至112/12/31止，本公司已提列特別盈餘公積合計 31,463,068元，因此本公司溢提列特別盈餘公積計2,086,651元。
- 本公司持有之庫藏股，依法不得享有股東權益，惟如分配基準日前，庫藏股數有變動情形，在股東股利分配總金額不變之下，則依分配基準日股東名冊所載股東持股比例為基準，調整每股分配金額。
- 本分配表係依據截至114/2/10止流通在外股數做試算：

普通股股數	115,532,811
減：庫藏股	(1,146,000)
流通在外股數	114,386,811

董事長：



經理人：



會計主管：



Chapter 3 、 Discussions

Case 1 (Proposed by the Board of Directors)

Proposal : Amendments to Certain Provisions of the Company' s "Articles of Association"

Remarks : 1. Please refer to the "Comparison Table of Amendments to the Articles of Association" in the meeting manual.
2. It is submitted for resolution.

Case 2 (Proposed by the Board of Directors)

Proposal : Amendments to Certain Provisions of the Company's "Endorsement Guarantee Operating Procedures"

Remarks : 1. Please refer to the minutes for the comparison table of the amendments to the "Endorsement Guarantee Operating Procedures."
2. It is submitted for resolution.

Case 3 (Proposed by the Board of Directors)

Proposal : Amendment to Certain Provisions of the Company's "Procedures for Lending Funds to Others"

Remarks : 1. "Comparison Table of Amendments to the Procedures for Lending Funds to Others," please refer to the meeting manual.
2. It is submitted for resolution.

Chapter 4 、 Election Matters

Case 1 (Proposed by the Board of Directors)

Proposal : Board By-election Proposal

Remarks : 1. There are 2 vacancies for directors in this session, and it is proposed to elect 2 directors
2. The election of directors adopts a candidate nomination system, and shareholders shall elect from the list of candidates for directors, from the date of election on 22 May 2025 until 28 May 2027. There are 2 candidates for the board of directors, who have been approved by the company's board meetings on 27 February 2025 and 27 March 2025. Please refer to the agenda handbook for the list of candidates.
3. It is submitted for election.

Election Results:

Chapter 5 - Other Proposals**Case 1** (Proposed by the Board of Directors)**Proposal :** To remove the non-competition restrictions on newly elected directors.

Remarks :

1. Pursuant to Article 209 of the Company Act, a director who does an act for himself or on behalf of another person that is within the scope of the Company's business, shall explain to the shareholders meeting the important facts concerning such an act and secure its approval
- 2.. In order to leverage the Company's professional capabilities and relevant experience, it is proposed to seek the shareholders' meeting's approval to lift the restrictions on non-competition for the Company's newly appointed directors and their representatives. For the list of directors' non-competition restrictions proposed to be lifted, please refer to the Meeting handbook.
3. It is submitted for resolution.

Resolution: