

Continental Holdings Corporation
2026 Annual Shareholders' Meeting Minutes
(The English version is a translation of the original Chinese. In case of any
discrepancies, the Chinese version shall prevail.)

Date and Time: 9:00 a.m., May 27, 2026

Venue: B2, No. 108 Dun Hua S. Road, Sec. 1 Taipei (Fubon International Conference Center)

Number of Shares Represented:

Shareholders and proxies representing 551,430,804 shares, including 534,866,803 shares represented via electronic voting, were in attendance, accounting for 66.98% of the Company's 823,215,980 issued and outstanding shares.

Directors Present: Chairman Nita Ing (Rep. of Wei-Dar Development Co., Ltd), Ms. Helena Kuo (Rep. of Wei-Dar Development Co., Ltd), Mr. John Huang (Rep. of Han-De Construction Co., Ltd), Mr. Hsiung Chiang (Rep. of Han-De Construction Co., Ltd), Independent Director Mr. Frank Juang, Independent Director Ms. Jolien Shu, and Independent Director Ms. Wilma Wei.

In Attendance:

Lotus International Law Office: Mr. Edward Hwa-Inn Kai

KPMG: Mr. Chung-Che Chen

Chairperson: Ms. Nita Ing, Chairman of the Board of Directors

Minute taker: Ms. Peggy Lin

I. Call to Order: The aggregate shareholding represented by shareholders present in person, by proxy, or by electronic voting constituted a quorum. The Chairperson called the meeting to order.

II. Chairperson's Remarks: (omitted)

III. Report Items

1. To report the distribution of 2025 employees' compensation and Directors' remuneration
(Proposed by the Board of Directors)

Explanatory Notes:

The Company's employees compensation and Directors remuneration for 2025 was approved at the 12th Meeting of the 6th Board of Directors in accordance with the Company Act and Article 29-1 of the Company's Articles of Incorporation. NT\$8,117,406 in cash was to be distributed as employee compensation while no Director's remuneration was to be issued.

Acknowledged.

2. To report the distribution of 2025 cash dividend
(Proposed by the Board of Directors)

Explanatory Notes:

- (1) According to Article 31 of the Company's Articles of Incorporation, the Board of Directors is authorized to distribute some or all of dividends and bonuses in cash. The distribution shall be reported to the shareholders' meeting.
- (2) The Company will distribute cash dividends of NT\$864,376,779 from 2025 earnings available for distribution at NT\$1.05 per share.
- (3) The cash dividends will be calculated based on the distribution ratio and rounded to NT\$ dollar. For the remainder less than NT\$1, NT\$1 will be distributed according to the decimal number of the original distributed amount in descending order (if two or more decimal numbers are the same, the register numbers shall be adopted to decide the sequence) until the total distribution amount of cash dividends is met.
- (4) The Board of Directors has approved the distribution and authorized the Chairman to determine exact ex-dividend date, dividend payment date and handle all the matters related to the allocation of dividends based on the actual situation.

Acknowledged.

IV. Approval Items

1. 2025 Business Report and Financial Statements
(Proposed by the Board of Directors)

Explanatory Notes:

The Company's 2025 Financial Statements (see Attachment I) were audited by independent auditors, Mr. Chung-Che Chen and Ms. Yi-Lien Han of KPMG Taiwan. After reviewing these financial statements and 2025 Business Report (see Attachment I), the Company's Audit Committee found no inconsistencies, and then issued Audit Committee's Review Report (see Attachment I).

Statement Summary:

Shareholder (Account Number 00100413) inquired about matters including the improvement measures in response to CDC US's losses and the reasons for Continental Development Corporation's recent capital injection into CDC US. The Chairperson designated the Company's Chief Executive Officer to explain to the shareholder that the sales performance of the residential projects invested by CDC US has continued to improve, the hotel invested by CDC US changed its franchise brand and management team in 2025, and its operating revenue and cash flow since the beginning of this year have improved compared to the same period last year. Furthermore, Continental Development Corporation's recent capital injection into CDC US was made to adjust the capital structure in response to operational needs.

Resolved: The voting results for this proposal was as follows:

Total number of shareholder votes represented (including electronic votes):
551,429,427

Voting results	Number of Voting Shares	% of Total Represented Shareholding
In favor	529,376,468 (Including 521,371,293 electronic votes)	96.00%
Against	547,014 (Including 547,014 electronic votes)	0.10%

Invalid	1,000	0.00%
Abstention/not Votes	21,504,945 (Including 12,948,496 electronic votes)	3.90%

RESOLVED, that the above proposal be and hereby was approved as proposed.

2. Proposal for appropriation of 2025 earnings

(Proposed by the Board of Directors)

Explanatory Notes:

(1) The proposed appropriation of 2025 earnings was approved by the Audit Committee and the Board of Directors of the Company.

(2) The proposed 2025 earnings distribution table is as below.

Continental Holdings Corporation
2025 Earnings Distribution Table

Unit: NTD

Unappropriated Retained Earnings of Previous Years	6,795,499,605
Plus (Less)	
Remeasurement of Defined Benefit Obligation	250,579
Net Income of 2025	1,481,363,766
Earnings Available for Distribution	8,277,113,950
Less: Legal Reserve	(148,161,435)
Distribution Item:	
Cash Dividend to Common Shareholders@1.05	(864,376,779)
Unappropriated Retained Earnings	7,264,575,736

Chairman: Nita Ing

Manager: Cindy Chang

Chief Accountant: Gary Hsieh

Statement Summary:

There being no questions raised by the shareholders.

Resolved: The voting results for this proposal was as follows:

Total number of shareholder votes represented (including electronic votes):

551,429,427

Voting Results	Number of Voting Shares	% of Total Represented Shareholding
In favor	529,391,526 (Including 521,386,351 electronic votes)	96.00%
Against	850,974 (Including 850,974 electronic votes)	0.15%
Invalid	1,000	0.00%
Abstention/not votes	21,185,927 (Including 12,629,478 electronic votes)	3.85%

RESOLVED, that the above proposal be and hereby was approved as proposed.

V. Other Business and Extraordinary Motion: None

VI. Adjourned: The Meeting was adjourned at 9:25 a.m., May 27, 2026.

Note: These minutes are prepared in accordance with Article 183, Paragraph 4 of the Company Act, and record the proceedings and their results. For the detailed content of the meeting, the video and audio recordings shall prevail.

Attachment I

2025 Business Report, Financial Statements and Audit Committee's Review Report

1. 2025 Business Report

Looking back on 2025, despite significant challenges around inflation, funding, and housing market regulation, CHC Group's subsidiaries still navigated these challenges and continued to advance public infrastructure projects and major private sector projects. The Group maintained steady growth in its scale of operations.

The consolidated revenue reached NT\$34.378 billion in 2025, up by 12% compared with the previous year; net operating profit reached NT\$1.653 billion, up by 32% compared with the previous year; net profit after tax reached NT\$1.481 billion; and earnings per share was NT\$1.80, up by 26% compared with the previous year.

Continental Engineering Corporation (CEC) undertook and executed civil engineering projects and mixed-use developments in 2025, including public sector rail transit and private residential construction. Ongoing projects include the Nangang Rail Yard Urban Renewal, the Taipei MRT Circular Line and the Wanda Line, the Taoyuan MRT Green Line, and the Taoyuan Railway Underground projects. In pursuing progress, CEC continued to enhance its engineering capabilities and strengthen supply chain resilience.

In 2025, Continental Development Corporation (CDC) completed and commenced delivery of the Sensuous Garden Project in Taipei City and the Belle Époque Project in Taichung City. The existing pre-sold projects have also delivered solid performance, such as the Metropolitan Village Project in Taipei City and the Poetic Yard Project in New Taipei City, which achieved full sell-out in 2025. Looking forward to 2026, in addition to the expected profit recognition from multiple projects, CDC will continue to expand its project pipeline in target markets by diversified means such as urban renewal, joint construction, and land acquisition to maintain its stable profits basis.

HDEC Corporation was focused on the construction of the Tainan Chengxi Incineration Plant and Kaohsiung Ciaotou Wastewater Reclamation Plant in 2025, which were scheduled to commence operations in 2026. With respect to business development, HDEC Corporation also secured its first water treatment project for a private sector client in the Hsinchu Science Park. Furthermore, in January 2026, HDEC Corporation was awarded the EPC contract for the new wastewater treatment plant at the Phase 2 base of the Chiayi Science Park, Southern Taiwan Science Park of the National Science and Technology Council, thereby continuing expanding its market share in the water treatment market.

In the area of technological applications, CHC Group is mainly focused on construction and operation developments. With respect to construction, CHC Group has continually invested in technological application tools and introduced innovative technologies and new construction methods, aiming to improve construction safety and efficiency. In operations, CHC Group has promoted the application of digital management platforms to improve information transparency and timeliness in order to enhance operational management efficiency. In 2025, CHC Group not only deepened the technological applications of the Building Information Modeling (BIM) and developed a LEBR embodied carbon management tool to support decision-making in the design stage, but also continues to enhance the analytical capabilities and applications of its operational management platforms.

CHC Group has long adhered to ESG principles and remains steadfast in its commitment to improving energy efficiency, promoting green buildings and energy-saving buildings, investing in the utilization of water resources and renewable energy sources, emphasizing talent development, and implementing ethical management policies. Looking ahead, we will continue to strengthen our operational resilience, develop our core business areas, and strive to enhance our long-term corporate value.

2. Continental Holdings Corporation Financial Statements

CONTINENTAL HOLDINGS CORPORATION

Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Assets					
Current assets:					
1100	Cash and cash equivalents	\$ 39,757	-	101,212	-
1200	Other receivables	809,653	3	310,936	1
1220	Current tax assets	75,871	-	750	-
1410	Prepayments	305	-	190	-
		925,586	3	413,088	1
Non-current assets:					
1550	Investments accounted for using equity method	31,335,595	97	29,221,215	99
1600	Property, plant and equipment	9,124	-	5,623	-
1755	Right-of-use assets	24,319	-	36,478	-
1920	Guarantee deposits paid	1	-	1	-
		31,369,039	97	29,263,317	99
Total assets		\$ 32,294,625	100	29,676,405	100

		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Liabilities and Equity					
Current liabilities:					
2100	Short-term loans	\$ 894,000	3	200,000	1
2200	Other payables	60,268	-	53,672	-
2230	Current tax liabilities	160,861	-	126,128	-
2280	Current lease liabilities	12,543	-	12,324	-
2320	Bonds payable current portion	2,000,000	6	-	-
2399	Other current liabilities, others	707	-	551	-
		<u>3,128,379</u>	<u>9</u>	<u>392,675</u>	<u>1</u>
Non-Current liabilities:					
2530	Bonds payable	-	-	1,999,278	7
2540	Long-term loans	1,293,630	4	-	-
2580	Non-current lease liabilities	12,764	-	25,307	-
2640	Net defined benefit liability, non-current	24,599	-	24,484	-
		<u>1,330,993</u>	<u>4</u>	<u>2,049,069</u>	<u>7</u>
	Total liabilities	<u>4,459,372</u>	<u>13</u>	<u>2,441,744</u>	<u>8</u>
Equity attributable to owners of parent:					
3100	Capital stock	8,232,160	26	8,232,160	28
3200	Capital surplus	6,884,018	21	6,884,015	23
3300	Retained earnings	11,057,554	35	10,420,629	35
3400	Other equity	1,661,521	5	1,697,857	6
	Total equity	<u>27,835,253</u>	<u>87</u>	<u>27,234,661</u>	<u>92</u>
	Total liabilities and equity	<u>\$ 32,294,625</u>	<u>100</u>	<u>29,676,405</u>	<u>100</u>

CONTINENTAL HOLDINGS CORPORATION

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenues	\$ 1,782,116	100	1,490,525	100
5000 Operating costs	-	-	-	-
Gross profit from operations	1,782,116	100	1,490,525	100
Operating expenses:				
6200 Administrative expenses	160,071	9	144,445	10
Net operating income	1,622,045	91	1,346,080	90
Non-operating income and expenses:				
7100 Interest income	16,144	1	15,164	1
7020 Other gains and losses, net	15,775	1	14,660	1
7050 Finance costs, net	(38,600)	(2)	(28,258)	(2)
	(6,681)	-	1,566	-
Income before tax	1,615,364	91	1,347,646	90
7950 Less: Income tax expenses	134,000	7	173,014	11
Net income	1,481,364	84	1,174,632	79
8300 Other comprehensive income (loss):				
8310 Item that will not be reclassified to profit or loss				
8311 Remeasurements of defined benefit plans	314	-	486	1
8330 Share of other comprehensive income of subsidiaries accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	214,974	12	(295,692)	(21)
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(4,984)	-	(2,898)	-
Components of other comprehensive income that will not be reclassified to profit or loss	210,304	12	(298,104)	(20)
8360 Item that will be reclassified to profit or loss				
8380 Share of other comprehensive income of subsidiaries accounted for using equity method, components of other comprehensive income that will be reclassified to profit or loss	(226,702)	(13)	254,951	17
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
Components of other comprehensive income that will be reclassified to profit or loss	(226,702)	(13)	254,951	17
8300 Other comprehensive income (loss)	(16,398)	(1)	(43,153)	(3)
8500 Total comprehensive income	\$ 1,464,966	83	1,131,479	76
Earnings per share				
9750 Basic earnings per share (NT dollars)	\$ 1.80		1.43	
9850 Diluted earnings per share (NT dollars)	\$ 1.80		1.43	

CONTINENTAL HOLDINGS CORPORATION

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings						Total other equity				Total equity
	Capital stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total	
Balance at January 1, 2024	\$ 8,232,160	6,817,198	1,419,731	2,262,233	6,787,266	10,469,230	(673,352)	2,527,444	(20,543)	1,833,549	27,352,137
Net income	-	-	-	-	1,174,632	1,174,632	-	-	-	-	1,174,632
Other comprehensive income (loss)	-	-	-	-	11,591	11,591	254,951	(331,830)	22,135	(54,744)	(43,153)
Total comprehensive income (loss)	-	-	-	-	1,186,223	1,186,223	254,951	(331,830)	22,135	(54,744)	1,131,479
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	169,713	-	(169,713)	-	-	-	-	-	-
Cash dividends	-	-	-	-	(1,234,824)	(1,234,824)	-	-	-	-	(1,234,824)
Reversal of special reserve	-	-	-	(1,355,143)	1,355,143	-	-	-	-	-	-
Changes in ownership interests of subsidiaries	-	66,817	-	-	-	-	-	-	-	-	66,817
Disposal of subsidiaries	-	-	-	-	-	-	(80,948)	-	-	(80,948)	(80,948)
Balance at December 31, 2024	<u>8,232,160</u>	<u>6,884,015</u>	<u>1,589,444</u>	<u>907,090</u>	<u>7,924,095</u>	<u>10,420,629</u>	<u>(499,349)</u>	<u>2,195,614</u>	<u>1,592</u>	<u>1,697,857</u>	<u>27,234,661</u>
Net income	-	-	-	-	1,481,364	1,481,364	-	-	-	-	1,481,364
Other comprehensive income (loss)	-	-	-	-	19,938	19,938	(226,702)	186,345	4,021	(36,336)	(16,398)
Total comprehensive income (loss)	-	-	-	-	1,501,302	1,501,302	(226,702)	186,345	4,021	(36,336)	1,464,966
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	253,016	-	(253,016)	-	-	-	-	-	-
Cash dividends	-	-	-	-	(864,377)	(864,377)	-	-	-	-	(864,377)
Other changes in capital surplus	-	3	-	-	-	-	-	-	-	-	3
Balance at December 31, 2025	<u>\$ 8,232,160</u>	<u>6,884,018</u>	<u>1,842,460</u>	<u>907,090</u>	<u>8,308,004</u>	<u>11,057,554</u>	<u>(726,051)</u>	<u>2,381,959</u>	<u>5,613</u>	<u>1,661,521</u>	<u>27,835,253</u>

Chairman : Nita Ing

Manager : Cindy Chang

Chief Accountant : Gary Hsieh

CONTINENTAL HOLDINGS CORPORATION

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Income before tax	\$ 1,615,364	1,347,646
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	13,830	13,147
Interest expense	37,878	27,535
Interest income	(16,144)	(15,164)
Amortization of issuance costs on bonds payable	722	723
Gain on disposal of property, plant and equipment	(1,095)	(290)
Investment revenues	(1,782,116)	(1,490,525)
Total adjustments to reconcile profit	(1,746,925)	(1,464,574)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Other receivables	939	(1,439)
Prepayments	(115)	(169)
Total changes in operating assets	824	(1,608)
Changes in operating liabilities:		
Other payables	(5,214)	(4,765)
Other current liabilities	156	(43)
Net defined benefit liability	366	(490)
Total changes in operating liabilities	(4,692)	(5,298)
Total changes in operating assets and liabilities	(3,868)	(6,906)
Total adjustments	(1,750,793)	(1,471,480)
Cash outflow generated from operations	(135,429)	(123,834)
Interest received	16,487	27,401
Dividends received	951,088	914,721
Interest paid	(35,613)	(27,489)
Income taxes paid	(164,844)	(293,611)
Net cash flows from operating activities	631,689	497,188
Cash flows from investing activities:		
Acquisition of investments accounted for using equity method	(1,300,000)	-
Acquisition of property, plant and equipment	(5,171)	(4,402)
Disposal of property, plant and equipment	1,095	781
Other receivables	(500,000)	700,000
Net cash flows (used in) from investing activities	(1,804,076)	696,379
Cash flows from financing activities:		
Increase in short-term borrowings	1,409,000	720,100
Decrease in short-term borrowings	(715,000)	(585,100)
Increase in long-term borrowings	1,293,630	-
Payment of lease liabilities	(12,324)	(11,738)
Cash dividends paid	(864,377)	(1,234,824)
Other financing activities	3	-
Net cash flows from (used in) financing activities	1,110,932	(1,111,562)
Net (decrease) increase in cash and cash equivalents	(61,455)	82,005
Cash and cash equivalents at beginning of year	101,212	19,207
Cash and cash equivalents at end of year	\$ 39,757	101,212

Chairman : Nita Ing

Manager : Cindy Chang

Chief Accountant : Gary Hsieh

Independent Auditors' Report

To the Board of Directors of CONTINENTAL HOLDINGS CORPORATION:

Opinion

We have audited the financial statements of CONTINENTAL HOLDINGS CORPORATION (“the Company”), which comprise the balance sheet as of December 31, 2025 and 2024, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, based on our audits and the report of other auditors (please refer to Other Matter paragraph), the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to be communicated in our report.

Other Matter

We did not audit the financial statements of certain investments measured by equity method of the Company. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for investments measured by equity method, are based solely on the reports of the other auditors. The financial statements of investments measured by equity method accounted for 17.04% and 17.75%, of the total assets at December 31, 2025 and 2024, respectively. The related share of gain of subsidiaries accounted for using the equity method represented (44.82)% and (56.87)% of the net income before tax for the years ended December 31, 2025 and 2024, respectively.

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

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the 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 Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the 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 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 financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this 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 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 Chen, Chung-Che and Han, Yi-Lien.

KPMG

Taipei, Taiwan (Republic of China)

March 10, 2026

3. Continental Holdings Corporation and Subsidiaries Consolidated Financial Statements

CONTINENTAL HOLDINGS CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	December 31, 2025		December 31, 2024		
	Amount	%	Amount	%	
Assets					
Current assets:					
1100	Cash and cash equivalents	\$ 11,574,752	12	7,084,267	8
1139	Current financial assets for hedging	184,561	-	293,290	-
1140	Current contract assets	4,860,137	5	5,092,716	6
1150	Notes receivable, net	-	-	605	-
1170	Accounts receivable, net	4,420,348	5	2,547,429	3
1200	Other receivables, net	478,912	-	539,151	1
1220	Current tax assets	139,619	-	68,009	-
130X	Inventories	34,772,469	36	33,580,461	38
1410	Prepayments	1,452,253	1	1,541,623	2
1479	Other current assets, others	3,719,532	4	3,769,839	4
1480	Current assets recognised as incremental costs to obtain contract with customers	548,840	1	506,333	1
		62,151,423	64	55,023,723	63
Non-current assets:					
1510	Non-current financial assets at fair value through profit or loss	1,068,858	1	1,068,858	1
1517	Non-current financial assets at fair value through other comprehensive income	3,226,150	3	3,039,804	3
1550	Investments accounted for using equity method, net	1,498,474	2	1,545,488	2
1600	Property, plant and equipment	10,247,133	11	10,421,498	12
1755	Right-of-use assets	208,240	-	134,212	-
1760	Investment properties, net	2,708,703	3	2,864,806	4
1780	Intangible assets	8,052,866	8	5,105,658	6
1840	Deferred tax assets	18,452	-	16,107	-
1932	Long-term accounts receivable	6,399,927	7	7,059,284	8
1990	Other non-current assets, others	1,266,729	1	1,111,719	1
		34,695,532	36	32,367,434	37
	Total assets	\$ 96,846,955	100	87,391,157	100

		December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
Liabilities and Equity					
Current liabilities:					
2100	Short-term borrowings	\$ 22,000,598	23	21,976,838	25
2110	Short-term notes and bills payable	1,000,000	1	200,000	-
2126	Current financial liabilities for hedging	-	-	3,039	-
2130	Current contract liabilities	13,267,483	14	10,817,965	12
2170	Notes and accounts payable	8,054,835	8	6,992,556	9
2200	Other payables	2,645,442	3	2,391,251	3
2230	Current tax liabilities	252,724	-	190,322	-
2250	Current provisions	261,402	-	252,074	-
2280	Current lease liabilities	124,855	-	102,354	-
2310	Advance receipts	102,746	-	8,470	-
2321	Bonds payable, current portion	2,000,000	2	-	-
2322	Long-term borrowings, current portion	1,503,194	2	678,524	1
2399	Other current liabilities, others	665,349	1	96,438	-
		<u>51,878,628</u>	<u>54</u>	<u>43,709,831</u>	<u>50</u>
Non-Current liabilities:					
2530	Bonds payable	-	-	1,999,278	2
2540	Long-term borrowings	14,970,348	16	11,353,309	14
2570	Deferred tax liabilities	312,225	-	247,786	-
2580	Non-current lease liabilities	86,161	-	34,580	-
2610	Long-term accounts payable	125,885	-	131,314	-
2640	Net defined benefit liability, non-current	71,947	-	94,382	-
2645	Guarantee deposits received	93,807	-	85,674	-
		<u>15,660,373</u>	<u>16</u>	<u>13,946,323</u>	<u>16</u>
	Total liabilities	<u>67,539,001</u>	<u>70</u>	<u>57,656,154</u>	<u>66</u>
Equity attributable to owners of parent:					
3100	Capital stock	8,232,160	9	8,232,160	9
3200	Capital surplus	6,884,018	7	6,884,015	8
3300	Retained earnings	11,057,554	11	10,420,629	12
3400	Other equity	1,661,521	2	1,697,857	2
		<u>27,835,253</u>	<u>29</u>	<u>27,234,661</u>	<u>31</u>
36XX	Non-controlling interests	1,472,701	1	2,500,342	3
	Total equity	<u>29,307,954</u>	<u>30</u>	<u>29,735,003</u>	<u>34</u>
	Total liabilities and equity	<u>\$ 96,846,955</u>	<u>100</u>	<u>87,391,157</u>	<u>100</u>

CONTINENTAL HOLDINGS CORPORATION AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenues	\$ 34,378,309	100	30,701,377	100
5000 Operating costs	30,251,907	88	26,973,804	88
Gross profit from operations	4,126,402	12	3,727,573	12
Operating expenses:				
6100 Selling expenses	575,159	2	664,305	2
6200 Administrative expenses	1,898,548	5	1,814,447	6
	2,473,707	7	2,478,752	8
Net operating income	1,652,695	5	1,248,821	4
Non-operating income and expenses:				
7100 Interest income	135,628	-	111,794	-
7010 Other income	197,977	1	260,256	1
7020 Other gains and losses, net	606,689	2	202,820	1
7050 Finance costs, net	(780,658)	(2)	(757,257)	(3)
7060 Share of losses of associates and joint ventures accounted for using equity method	(16,132)	(1)	(53,165)	-
	143,504	-	(235,552)	(1)
7900 Income before tax	1,796,199	5	1,013,269	3
7950 Less: Income tax expenses	373,620	1	343,361	1
Net income	1,422,579	4	669,908	2
8300 Other comprehensive income:				
8310 Items that will not be reclassified to profit or loss				
8311 Remeasurements of defined benefit plans	24,922	-	14,489	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	186,345	1	(331,830)	(1)
8317 Gains on hedging instrument	4,021	-	22,135	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(4,984)	-	(2,898)	-
Components of other comprehensive income that will not be reclassified to profit or loss	210,304	1	(298,104)	(1)
8360 Items that will be reclassified to profit or loss				
8361 Exchange differences on translation of foreign financial statements	(317,906)	(1)	344,835	1
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
Components of other comprehensive income that will be reclassified to profit or loss	(317,906)	(1)	344,835	1
8300 Other comprehensive income	(107,602)	-	46,731	-
Total comprehensive income	\$ 1,314,977	4	716,639	2
Net income, attributable to:				
8610 Owners of parent	\$ 1,481,364	4	1,174,632	4
8620 Non-controlling interests	(58,785)	-	(504,724)	(2)
	\$ 1,422,579	4	669,908	2
Total comprehensive income attributable to:				
8710 Owners of parent	\$ 1,464,966	4	1,131,479	3
8720 Non-controlling interests	(149,989)	-	(414,840)	(1)
	\$ 1,314,977	4	716,639	2
Earnings per share				
9750 Basic earnings per share (NT dollars)	\$ 1.80		1.43	
9850 Diluted earnings per share (NT dollars)	\$ 1.80		1.43	

Chairman : Nita Ing

Manager : Cindy Chang

Chief Accountant : Gary Hsieh

CONTINENTAL HOLDINGS CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent												
	Capital stock		Retained earnings					Total other equity					
	Common Stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Gains (losses) on hedging instruments	Total other equity	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2024	\$ 8,232,160	6,817,198	1,419,731	2,262,233	6,787,266	10,469,230	(673,352)	2,527,444	(20,543)	1,833,549	27,352,137	3,423,565	30,775,702
Net income	-	-	-	-	1,174,632	1,174,632	-	-	-	-	1,174,632	(504,724)	669,908
Other comprehensive income (loss)	-	-	-	-	11,591	11,591	254,951	(331,830)	22,135	(54,744)	(43,153)	89,884	46,731
Total comprehensive income (loss)	-	-	-	-	1,186,223	1,186,223	254,951	(331,830)	22,135	(54,744)	1,131,479	(414,840)	716,639
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	-	-	169,713	-	(169,713)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(1,234,824)	(1,234,824)	-	-	-	-	(1,234,824)	-	(1,234,824)
Reversal of special reserve	-	-	-	(1,355,143)	1,355,143	-	-	-	-	-	-	-	-
Disposal of subsidiaries	-	-	-	-	-	-	(80,948)	-	-	(80,948)	(80,948)	-	(80,948)
Changes in ownership interests in subsidiaries	-	66,817	-	-	-	-	-	-	-	-	66,817	(66,817)	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(441,566)	(441,566)
Balance at December 31, 2024	8,232,160	6,884,015	1,589,444	907,090	7,924,095	10,420,629	(499,349)	2,195,614	1,592	1,697,857	27,234,661	2,500,342	29,735,003
Net income	-	-	-	-	1,481,364	1,481,364	-	-	-	-	1,481,364	(58,785)	1,422,579
Other comprehensive income (loss)	-	-	-	-	19,938	19,938	(226,702)	186,345	4,021	(36,336)	(16,398)	(91,204)	(107,602)
Total comprehensive income (loss)	-	-	-	-	1,501,302	1,501,302	(226,702)	186,345	4,021	(36,336)	1,464,966	(149,989)	1,314,977
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	-	-	253,016	-	(253,016)	-	-	-	-	-	-	-	-
Cash dividends	-	-	-	-	(864,377)	(864,377)	-	-	-	-	(864,377)	-	(864,377)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	-	-	(61,586)	(61,586)
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(816,066)	(816,066)
Others	-	3	-	-	-	-	-	-	-	-	3	-	3
Balance at December 31, 2025	\$ 8,232,160	6,884,018	1,842,460	907,090	8,308,004	11,057,554	(726,051)	2,381,959	5,613	1,661,521	27,835,253	1,472,701	29,307,954

Chairman : Nita Ing

Manager : Cindy Chang

Chief Accountant : Gary Hsieh

CONTINENTAL HOLDINGS CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Income before tax	\$ 1,796,199	1,013,269
Adjustments:		
Adjustments to reconcile profit and loss:		
Depreciation expense	472,379	546,116
Amortization expense	78,496	72,607
Interest expense (under operating costs)	779,936	756,534
Interest income	(135,628)	(111,794)
Dividend income	(159,146)	(215,958)
Amortization of issuance costs on bonds payable	722	723
Share of loss (gain) of associates and joint ventures accounted for using equity method	16,132	53,165
(Gain) loss on disposal of property, plant and equipment	(1,675)	191
Gain on disposal of property, plant and equipment (under construction costs)	(18,310)	(88,544)
Gain on disposal of investment properties	(111,135)	(57,534)
Reversal of impairment loss on investment properties	(298,753)	-
Warranty provisions recognition (write-off)	26,416	(41,238)
Gain on reversal of estimated account payable	(2,216)	(883)
Reclassification of prepaid equipment to construction in progress	3,500	-
Total adjustments to reconcile profit and loss	650,718	913,385
Changes in operating assets and liabilities:		
Changes in operating assets:		
Contract assets	185,717	(2,851)
Notes receivable	605	79
Accounts receivable	(1,221,826)	(596,343)
Other receivables	46,247	(210,129)
Inventories	(6,351,596)	(5,601,496)
Prepayments	63,992	(489,178)
Other current assets	340,529	(669,482)
Current assets recognised as incremental costs to obtain contract with customers	(42,507)	(232,454)
Total changes in operating assets	(6,978,839)	(7,801,854)
Changes in operating liabilities:		
Contract liabilities	6,715,791	5,341,619
Notes and accounts payable	1,079,937	413,592
Other payables	207,924	475,728
Provisions	(17,149)	(13,965)
Receipts in advance	93,260	(39,682)
Other current liabilities	573,651	34,034
Net defined benefit liability	(2,497)	(3,402)
Total changes in operating liabilities	8,650,917	6,207,924
Total changes in operating assets and liabilities	1,672,078	(1,593,930)
Total adjustments	2,322,796	(680,545)
Cash inflow generated from operations	4,118,995	332,724
Interest received	130,758	90,211
Interest paid	(1,093,529)	(968,769)
Income taxes paid	(325,646)	(402,664)
Net cash flows from (used in) operating activities	2,830,578	(948,498)

	2025	2024
Cash flows from investing activities:		
Acquisition of financial assets for hedging	(1,227,921)	(799,840)
Disposal of financial assets for hedging	1,337,632	541,119
Price of associates acquisition	-	(51,940)
Acquisition of property, plant and equipment	(247,275)	(394,448)
Disposal of property, plant and equipment	28,541	118,919
Non-current other receivables	(170,674)	(295,880)
Acquisition of intangible assets	(2,948,011)	(3,351,759)
Disposal of investment properties	553,720	62,850
Other financial assets	(291,369)	1,066,259
Other non-current assets	(29,775)	(17,982)
Prepayments for business facilities	(23,913)	(71,970)
Dividends received	190,028	267,618
Long-term accounts payable	(2)	2
Net cash flow used in investing activities	(2,829,019)	(2,927,052)
Cash flows from financing activities:		
Increase in short-term borrowings	18,242,219	48,922,477
Decrease in short-term borrowings	(17,982,696)	(43,077,732)
Increase in short-term notes and bills payable	1,870,000	4,530,000
Decrease in short-term notes and bills payable	(1,070,000)	(5,130,000)
Increase in long-term borrowings	13,658,523	12,786,782
Decrease in long-term borrowings	(9,177,183)	(12,265,420)
Guarantee deposits received	8,125	14,993
Payment of lease liabilities	(94,194)	(77,714)
Cash dividends paid	(925,963)	(1,284,010)
Other payables	(7,754)	12,304
Change in non-controlling interests	(31,756)	(392,380)
Other financing activities	3	-
Net cash flows from financing activities	4,489,324	4,039,300
Effect of exchange rate changes on cash and cash equivalents	(398)	42,376
Net increase in cash and cash equivalents	4,490,485	206,126
Cash and cash equivalents at beginning of year	7,084,267	6,878,141
Cash and cash equivalents at end of year	\$ 11,574,752	7,084,267

Chairman : Nita Ing

Manager : Cindy Chang

Chief Accountant : Gary Hsieh

Independent Auditors' Report

To the Board of Directors of CONTINENTAL HOLDINGS CORPORATION:

Opinion

We have audited the consolidated financial statements of Continental Holdings Corporation and its subsidiaries (“the Group”), which comprise the statement of consolidated financial position as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of 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 at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 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. We have determined the matters described below to be the key audit matters to be communicated in our report.

1. Revenue recognition of construction contracts

Please refer to Note 4(r) for revenue from contracts with customers; Note 5 for recognition of revenue and measurement for the completed percentage of construction contracts; and Note 6(aa) for construction contracts.

How the matter was addressed in our audit: As the budgets of construction contracts are highly related to the subjectively judgments of the managements, inaccuracy estimations for construction budgets may lead to significant changes in profit or loss of the financial reports. Therefore, there is a significant risk involved in the revenue recognition of construction contracts.

Our principal audit procedures included: selecting construction contracts that have significant impact on the presentation of the financial report; and for those construction budgets, assessing the managements' budget preparation process, acquired relevant materials in preparing the assumptions within the current period (including construction contract modification, design modification, and other documents with owners), and confirming whether the preparation of construction budget corresponds with the Group's internal authorization. In addition, selecting the valuation materials and checking their accuracy by recalculating the completed percentage of the construction cases, as well as executing the balance sheet cut off test.

2. Inventory evaluation

Please refer to Note 4(h) for accounting policy about inventory evaluation, Note 5 for estimation of inventory evaluation and Note 6(g) for inventory.

How the matter was addressed in our audit: The Group's inventories shall be stated at the lower of cost and net realizable value. At present, the real estate industry is affected by tax reformation and economic circumstances. There is a risk that the inventory cost may turn out to be higher than its net realization value.

Our principal audit procedures included: For construction cases in progress and real estate for sale, which is in accordance to the contract price for presale and the selling price of actual registering, assessing the differences between their booked value and fair value, and any possibility of their significant impact on the financial report, comparing with the investment analysis provided by the management, and reassessing according to the actual situation, there is no impairment.

Other Matter

In the Group's consolidated financial statements, we did not audit the financial statements of certain subsidiaries. Those statements audited by other auditors has been furnished to us, and our opinion, insofar as it relates to the amounts included for those subsidiaries, is based solely on the report of the other auditors. The financial statements of these subsidiaries reflect the total assets constituting 15.05% and 19.16% of the consolidated total assets at December 31, 2025 and 2024, respectively, and the total revenues constituting 3.16% and 3.55% of the consolidated total revenues for the years ended December 31, 2025 and 2024, respectively.

Continental Holdings Corporation has prepared its parent company only financial report for the years ended December 31, 2025 and 2024, and we have issued an unqualified opinion with other matter thereon and an unqualified opinion, respectively.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the FSC, 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 Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

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

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are Chen, Chung-Che and Han, Yi-Lien.

KPMG

Taipei, Taiwan (Republic of China)

March 10, 2026

4. Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and proposal for allocation of profits. The CPA of KPMG Taiwan was retained to audit Continental Holdings Corporation's Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and profits allocation proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of Continental Holdings Corporation. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Law, we hereby submit this Report.

Continental Holdings Corporation

Convener of the Audit Committee: Jolien Shu

March 10, 2026