Eternal Precision Mechanics Co., Ltd.

2025 Important Resolutions of the Board of Directors

In 2025, the Board of Directors held a total of 8 meetings:

Date	Important Resolutions
2025.01.20	Proposal 1: Election of the Chairman of the 3rd term. Proposal 2: Appointment of members of the Company's 2nd Remuneration Committee. Proposal 3: Execution of an industry-academia cooperation and academic feedback mechanism agreement between the Company and National Chung Cheng University.
2025.03.12	Proposal 1: 2024 distribution of employees' compensation and Directors' remuneration. Proposal 2: 2024 Business Report and Financial Statements Proposal 3: 2024 earnings distribution and cash distribution from capital surplus. Proposal 4: Assessment of the effectiveness of the Company's internal control system and Internal Control System Statement for 2024. Proposal 5: Appointment, remuneration, and assessment of independence and competence of the Company's CPAs. Proposal 6: Scope of "entry-level employees" in the Company's Articles of Incorporation. Proposal 7: Amendment of certain articles of the Company's "Articles of Incorporation." Proposal 8: Additions and amendments to the internal control system and regulation management procedures. Proposal 9: Appointment of the Chief Corporate Governance Officer and Chief Information Security Officer. Proposal 10: Acquisition of right-of-use assets from a related party. Proposal 11: Proposal for lifting non-competition restrictions on directors. Proposal 12: Date, time, location, agenda, and related matters for the Company's 2025 Annual Shareholders' Meeting.
2025.05.07	Proposal 1: The Company's Q1 2025 consolidated financial statements. Proposal 2: The Company's Q2 through Q4 2025 financial forecasts. Proposal 3: Appointment, remuneration, and assessment of independence and competence of the Company's CPAs, and pre-approval of non-assurance services for 2025. Proposal 4: Execution of the "Over-Allotment and Lock-Up Agreement for Specific Shareholders" between the Company and the lead underwriter, Yuanta Securities Co., Ltd., in connection with the Company's application for initial listing. Proposal 5: Statement on the Company's internal control system special audit.

	Proposal 6: Additions to the regulation management procedures and amendments to the internal control system. Proposal 7: Amendments to the "Employee Compensation Distribution Guidelines." Proposal 8: Distribution of 2024 manager compensation.
2025.08.06	Proposal 1: The Company's Q2 2025 consolidated financial statements. Proposal 2: The Company's "Employee Subscription Rules for the Cash Capital Increase for the Initial Public Offering." Proposal 3: Amendments to the regulation management procedures.
2025.09.05	Proposal 1: Royalty-free licensing of patent rights from subsidiary Nikko-Materials Co., Ltd. for use by the Company.
2025.10.02	Proposal 1: Proposal for a cash capital increase and new share issuance prior to the initial listing on the stock exchange. Proposal 2: Land acquisition capital expenditure by subsidiary Nikko-Materials Co., Ltd. Proposal 3: Mid-2025 amendments to the operating plan and cash flow plan.
2025.11.12	Proposal 1: The Company's Q3 2025 consolidated financial statements. Proposal 2: Report on the roster of employees eligible to subscribe for shares in the pre-IPO cash capital increase and new share issuance. Proposal 3: Appointment of the Internal Audit Supervisor. Proposal 4: Changes to the Company's Chief Information Security Officer, Acting Spokesperson, and Key Operating Officers.
2025.12.24	Proposal 1: Establishment of the "Sustainable Development and Risk Management Committee," formulation of its organizational charter, and appointment of members of the 1st term. Proposal 2: 2026 operating plan. Proposal 3: 2026 cash flow plan. Proposal 4: Proposal for the renewal of the endorsement and guarantee contract with subsidiaries. Proposal 5: Provision of endorsement and guarantee for subsidiaries to obtain bank credit lines. Proposal 6: Amendments to the internal performance evaluation indicators of the Board (including functional committees). Proposal 7: Amendments to the regulation management procedures. Proposal 8: 2026 annual salary adjustments for managers. Proposal 9: 2025 annual performance bonuses and operating performance bonuses for managers. Proposal 10: 2026 audit plan.