

Intellectual Property Management Plan Linked to Business Strategies

(This English translation is based on the Chinese original and is for reference only.

In the event of any inconsistency, the Chinese original shall prevail.)

CHEM (the “Company”) has formulated an intellectual property (“IP”) management plan that is linked to its business strategies. The Company promotes the development of energy-related IP through the implementation of five key dimensions: establishing policy objectives, developing a management system, providing and maintaining resources, assessing risks and opportunities, and implementing continuous improvement mechanisms. The Company also fulfills its corporate social responsibility and global citizen responsibilities by sharing the results of its IP efforts.

1. IP management strategies:

Energy, hydrogen energy, and microgrids are the Company’s strategic development priorities. With localization as a strategic focus, the Company has implemented various initiatives and will continue to promote local production to enhance local development and the local supply of equipment and materials. Through these efforts, the Company aims to generate IP and ensure that the resulting IP is properly managed and protected.

2. Possible IP risks and countermeasures:

In the global knowledge economy, the Company must focus not only on the utilization and value creation of IP rights, but also on the associated risks and challenges. The Company actively conducts patent searches for portfolio planning, explores new technological opportunities, and establishes patent barriers to maintain its competitive position. To support the rapid development of the industry, the Company also negotiates technology licensing arrangements with parties seeking access to relevant technologies. Through global patent analysis and portfolio planning, the Company works with like-minded partners around the world to promote the localization of production and supply.

Risks may arise throughout the IP lifecycle. These include the costs of seeking remedies or losses resulting from unlawful infringement, as well as delays in protecting newly developed IP and missed opportunities when internal or external parties, such as employees, external contractors, and industry-academia collaboration partners, lack sufficient understanding of the scope of IP protection, the importance of timely protection, and the protective measures required. Such delays or omissions may adversely affect the Company’s competitiveness or operating performance. To address these risks, the Company regularly invites external experts to provide lectures and training for personnel in legal affairs, R&D, business, and procurement. In addition to establishing systems to manage and protect customers’ IP, the Company strengthens IP management policies across its supply chain, with the aim of embedding IP management and protection practices into its workforce.

3. IP management system:

To prevent the aforementioned risks, the Company identifies opportunities and risks related to IP management and formulates corresponding countermeasures. These include establishing policies and rules, providing education and training, managing confidential information, and implementing mechanisms for IP inventory, maintenance, and protection against infringement, with the aim of eliminating or reducing the risk of loss. The Company will formulate an IP management plan annually in accordance with the aforementioned strategies and relevant management requirements, and report the plan’s contents and implementation status to the Board of Directors at least once a year.

(1) Management of patents and trademarks

In accordance with the Company's IP Management Regulations and related rules, various internal units continuously assess the need for and necessity of obtaining IP rights in collaboration with the R&D unit. The units also work with external firms on IP rights applications, maintenance, protection, enforcement, and licensing.

(2) Management of trade secrets and copyrights

Under the Company's Information Security Management Regulations, all employees and supply chain partners have the following obligations:

i) *Document management*

Employees and supply chain partners must maintain document confidentiality through appropriate classification, labeling, control, and access management to protect non-public IP.

ii) *Confidentiality obligations*

Employees must comply with confidentiality and non-compete requirements regarding non-public information, including technology, processes, designs, business strategies, R&D designs or plans, and other information that gives the Company a competitive advantage. These requirements are intended to prevent the theft or disclosure of such information, including through the Internet. The Company communicates employees' confidentiality obligations through education and training and its employee work rules. It also requires business partners to sign confidentiality agreements and includes them in its IP management plan.

Implementation Status

The following was reported to the Board of Directors on March 10, 2026:

1. Taiwan IP Management System ("TIPS") certification:

To upgrade the Company's overall IP management system, the Company formally included patents within the scope of its IP management system and once again passed the TIPS assessment on December 31, 2025. The certificate is valid until December 31, 2027. The Company has also published its IP management plan and implementation status under the Corporate Governance section of its official website.

2. Trademark management:

- (1) In support of domestic and international business development, the Company conducts preliminary trademark searches and identifies the relevant product categories to assess whether to apply for trademark registration.
- (2) The Company strengthens the protection of its registered domestic and international trademark rights by working closely with trademark law firms to monitor potential infringement.
- (3) The Company regularly renews its trademarks and ensures that the units using them follow the approved designs and retain evidence of use, helping to prevent third parties from seeking cancellation of trademark registrations on the grounds of non-use.
- (4) The designated unit is responsible for preserving and cataloging relevant rights documents.

3. Trade secret management:

- (1) The Company continues to ensure that employees honor their confidentiality commitments to the Company.

- (2) The Company promotes employees' awareness of confidentiality and compliance with confidentiality requirements.
- (3) The Company strengthens the protection of trade secrets disclosed between the Company and its transaction counterparties and requires recipients of confidential information to sign confidentiality agreements.
- (4) The designated unit is responsible for defining and inventorying trade secret information, and implementing tiered access controls and usage permissions.

4. Copyright management:

- (1) The Company ensures that it owns the copyrights to works created by employees in the course of their duties.
- (2) Through contractual arrangements with suppliers, the Company ensures that works created in the course of contract performance and the associated copyrights belong to the Company, or that the Company obtains the necessary licenses.
- (3) The Company familiarizes itself with local copyright laws and protection requirements in overseas markets.

5. Patent management:

- (1) The Company invites patent firms to provide training for R&D personnel on patent applications to stimulate ideas for technological inventions.
- (2) The Company conducts timely patent searches to support marketing and market development and works with patent firms to develop patent filing strategies and submit applications.
- (3) The Company considers differences in patent registration and protection requirements across countries when deciding where to apply for patents.
- (4) Upon receiving an infringement warning letter or similar correspondence, the Company analyzes the features of the patent held by the sender and compares them with its own products to determine the appropriate allocation of responsibility.
- (5) The designated unit is responsible for enforcing the Company's patents and preserving and cataloging all patent documents.

6. Management measures:

Personnel from the R&D and legal units are responsible for IP management and shall:

- (1) Ensure that the relevant employees are aware of the Company's IP management policy and goals.
- (2) Ensure the establishment, implementation, and maintenance of processes required for the Company's IP management system (such as confidential data storage location control) and make adjustments when necessary.
- (3) Ensure that the above-mentioned processes achieve the expected results.
- (4) Clearly communicate to departing or retiring employees the ownership of IP developed, as well as their related rights and obligations concerning confidentiality and non-compete requirements.
- (5) Inform employees that they may not disclose or use any trade secrets of their former employers.

- (6) Monitor competitors' announcements about their patent and trademark registrations.
- (7) Engage patent law firms to advise on IP matters.
- (8) Encourage employees to attend IP education and training courses. The following courses were offered in 2026:
 - i) Latest Amendments to the IP Management Rules
 - ii) R&D Records: Basic Concepts and Practical Considerations

7. IP rights obtained:

(1) Patent

As of the end of 2025, the Company had obtained a total of 44 patents worldwide.

(2) Trademark

As of the end of 2025, the Company had registered a total of 66 trademarks worldwide.

8. Planned Continuation of TIPS Verification:

(1) TIPS