

Plastron Precision Co., Ltd.

1. Dividend policy

Handled in accordance with the Articles of Incorporation, if there is a profit for the year after the final accounts, taxes shall be paid first and past losses covered before setting 10% of the profit aside as the legal reserve. This does not apply when the legal reserve reaches the amount of paid-in capital and special reserve shall be appropriated or reserved in accordance with the law and regulations of the competent authorities.

Under Article 240 of the Company Act, the Board of Directors is delegated to resolve any distribution of earnings in cash to be reported at the shareholders' meeting.

Where the Company issues new shares or cash from legal reserve or capital reserves by means of cash, it shall be resolved by the Board of Directors pursuant to Article 241 of the Company Act to be reported at the shareholders' meeting.

The Company's development in the industry is in the stage of business expansion. Taking into account the Company's future capital needs and long-term financial planning, while satisfying shareholders' needs for cash inflows, the Company shall distribute earnings pursuant to the provisions of the preceding article. Earnings shall be distributed at a rate of not less than 50% of the earnings after tax for the year, with stock dividends ranging from 0% to 50% and cash dividends ranging from 50% 100%.

2. Market price and net asset value per share, earnings, dividends, and relevant information in the most recent five years

Unit: NT\$

Item		Year	2018	2019	2020	2021	2022
Market price per share (note 1)	Highest		21.20	28.60	23.05	16.45	16.05
	Lowest		12.65	12.35	10.30	11.50	11.60
	Average		18.14	21.19	15.69	14.23	13.98
Book value per share	Before distribution		17.69	15.99	14.89	13.93	14.45
	After distribution (Note 2)		17.19	15.49	14.69	13.73	14.15
Earnings per share	Weighted average number of shares		127,321,108	149,867,531	149,867,531	149,867,531	149,867,531
	Earnings per share	Before adjustment	0.84	0.42	(0.60)	(0.67)	0.29
		After adjustment (Note 3)	0.83	0.42	(0.60)	(0.67)	0.29
Dividend per share	Cash dividend		0.50	0.50	0.20	0.20	0.30
	Stock dividend	Stock dividend from retained earnings	0.20	-	-	-	-
		Stock dividend from additional paid-in capital	-	-	-	-	-
	Cumulative unpaid dividends (Note 4)		-	-	-	-	-

* In the case of capitalization of earnings or capital surplus for dividends, the information on the market price and cash dividend retrospectively adjusted depending on the number of shares paid out shall be disclosed.

Note 1: The table lists the highest and lowest market price of common stocks for each year, and the annual average market price was calculated in accordance with the annual trading value and volume of each year.

Note 2: Please fill in the number of shares issued at the end of the year and the distribution according to the resolution by the Board of Directors or general meeting of shareholders the following year.

Note 3: If there is a retroactive adjustment from distribution of bonus shares, the pre-adjustment and adjusted surplus per share shall be listed.

Note 4: Dividends that have not been issued in the current year are accrued to the issuer of the annual surplus; the accumulated undistributed dividends of the current year should be disclosed separately.