

Meeting Notice for 2026 General Shareholders' Meeting

The 2026 General Shareholders' Meeting of FEDERAL CORPORATION will be convened at 9:00 am, Wednesday, May 20, 2026 at Taoyuan Industrial Parks Service Center (2 F., No. 2, Ln. 12, Datan 3rd Rd., Guanyin Dist., Taoyuan City)

I. The agenda for the meeting is as follows :

(I) Reports:

1. Report on the 2025 business condition.
2. Report on the 2025 annual financial statements reviewed by the Audit Committee.
3. Report on loans and endorsements/guarantees provided to others in 2025.
4. Report on accumulated deficit reaching one half of the paid-in capital.

(II) Proposals:

1. Financial statements and business report for 2025.
2. 2025 Proposal of deficit compensation.

(III) Discussion:

1. Proposal of using capital surplus to offset a portion of accumulated deficit.
2. Partial amendments to the Articles of Incorporation.
3. Proposal to amend certain provisions of the Regulations for the Election of Directors.

(IV) Extempore Motions :

II. The shareholder voting right could be exercised through the Internet during the period from April 20, 2026 to May 17, 2026. Please login to the TDCC (Taiwan Depository & Clearing Corporation) website (<http://stockservices.tdcc.com.tw>) to exercise voting right in accordance with the online instruction.

III. The Transfer Agency Department of Yuanta securities Co., Ltd. is the proxy tallying and verification institution for this annual general meeting.

IV. These regulations should be abided and applied.

Sincerely Yours,

Board of Directors,

FEDERAL CORPORATION