



April 22<sup>nd</sup>, 2026

Dear Esteemed Shareholders,

**We are pleased to formally announce that BES Engineering Corporation (BES, 2515.TW) has entered a Strategic Alliance with Delpha Construction (Delpha, 2530.TW) and PJ Group.** This partnership is founded on a mutual recognition of our complementary strengths. As a preeminent leader in the domestic construction industry, PJ Group offers an extensive supply chain, superior mobilization capabilities, and highly efficient operational practices that serve to enhance BES's core engineering expertise. Furthermore, their robust industrial resources will provide the necessary leverage to unlock new strategic possibilities for the company.

Moving forward, BES will transition into an era of joint governance. In a demonstration of unity, both parties will integrate their resources to nominate a single, optimized slate of candidates for the upcoming Board of Directors election. This collaborative leadership is designed to replicate the strong operational performance and Total Shareholder Return (TSR) seen at Delpha, while rigorously upholding the highest standards of corporate governance to revitalize the BES brand.

As dedicated partners, our immediate priority is to stabilize market confidence and safeguard the interests of our 160,000 shareholders. We are currently finalizing a comprehensive management plan that reflects our unwavering commitment to maximizing shareholder value and ensuring the long-term prosperity of the corporation.

Sincerely,



Chou Chih-Ming

Chairperson, BES Engineering Corporation



## Appendix I – Board Candidates

### Directors

No.	Candidate
5	<b>Cheng Ssu-Tsung</b>
9	Yuan Tung Investment Representative: <b>Ming-Hung Yen</b>
3	Chang-Li Co., Ltd. Representative: <b>Chao-Lung Chen</b>
4	Pan Universal Company Limited Representative: <b>Hsiang-Lung Huang</b>

### Independent Directors

No.	Candidate
17	<b>Shih-Yang Chen</b>
18	<b>Horng-Dar Lin</b>
12	<b>Kai-Feng Chi</b>