

Supplementary Amendment to the Opinion Report of the Independent Financial Advisor on the Material Transaction categorized as an acquisition of assets and a Related Party Transaction, in the case of the purchase of ordinary shares of Better Waste Care Company Limited by Earth Tech Environment Public Company Limited No. 1

Amended and additional text is shown in blue underlined font, and deleted text is shown in ~~blue strikethrough font~~, as follows:

1. Amendment to the Voting Criteria Appearing Throughout the Report
- 1.1 Letter to Shareholders, page 10 / Executive Summary, page 2 / Part 1, page 27, Item 1.1 Background and General Characteristics of the Transaction / Part 1, pages 42-43, Item 1.8 Calculation of the Transaction Value

Amended and Additional Text

- (4) Arrange a shareholders' meeting to consider and approve the investment transaction with a vote of not less than three-fourths of the total votes of the shareholders attending the meeting and entitled to vote, excluding the votes of interested shareholders. In the case where the independent financial advisor or the audit committee is of the opinion that the transaction should not be entered into, there must not be shareholders holding shares and entitled to vote who object by more than 10.00% or more of those entitled to vote attending the meeting, for the Company to be able to enter into the transaction.

- 1.2 Part 1, page 33, Item 1.2 Date of the Transaction

Amended and Additional Text

The Company expects to enter into the share purchase agreement with the share seller (the "Share Purchase Agreement") within October 31, 2026, after obtaining an approving resolution from the shareholders' meeting of ~~more than~~not less than three-fourths of the total votes of the shareholders attending the meeting and entitled to vote, excluding the votes of interested shareholders, provided that no shareholders attending the meeting and entitled to vote object to such Related Party Transaction by more than 10.00% or more in the case where the independent financial advisor or the audit committee is of the opinion that the transaction should not be entered into.

1.3 Part 1, pages 47-48, Item 1.11 Business Operation Plan Related to the Transaction**Amended and Additional Text**

However, entering into this transaction also has approval-process conditions that must be considered, because this investment transaction qualifies as a large Related Party Transaction under the relevant Notification of the Capital Market Supervisory Board. The Company must therefore obtain an approving resolution from the shareholders' meeting with a vote of not less than three-fourths of the total votes of the shareholders attending the meeting and entitled to vote, excluding the portion of interested shareholders. In this regard, in the case where the independent financial advisor or the audit committee is of the opinion that the Company should not enter into the transaction, there must not be shareholders holding shares and entitled to vote who object to entering into the transaction by ~~more than~~ 10.00% or more of the total votes of the shareholders attending the meeting and entitled to vote, for the Company to be able to enter into the transaction.

1.4 Part 2, pages 90-91, Item 2.7.2 Disadvantages of Entering into the Transaction with a Related Person, Item 2) Has the obligation to comply with the regulations relevant to entering into Related Party Transactions**Amended and Additional Text**

- (4) Arrange a shareholders' meeting to consider and approve the investment transaction with a vote of not less than three-fourths of the total votes of the shareholders attending the meeting and entitled to vote, excluding the votes of interested shareholders. In the case where the independent financial advisor or the audit committee is of the opinion that the transaction should not be entered into, there must not be shareholders holding shares and entitled to vote who object by ~~more than~~ 10.00% or more of those entitled to vote attending the meeting, for the Company to be able to enter into the transaction.

In this regard, the independent financial advisor is of the opinion that shareholders should not approve entering into this transaction. Therefore, in considering the vote on the agenda for entering into such transaction, if the minority shareholders entitled to vote at the meeting vote not to approve entering into the transaction by ~~more than~~ 10.00% or more of the total votes of the shareholders attending the meeting and entitled to vote, such transaction will not be approved (Veto), and the Company will not be able to enter into this transaction. However, the above opinion of the independent financial advisor is only part of the information that shareholders should use to support their consideration and decision on voting. The decision to approve or not approve entering into this transaction still depends primarily on the discretion of each individual shareholder.

Shareholders should study all the detailed information in this independent financial advisor's opinion report, and other related meeting documents, carefully and thoroughly before exercising their vote at the shareholders' meeting further.

- 1.5 Part 2, page 97, Item 2.8.1 Risks from Entering into the Transaction, Item 6) Risk from not obtaining approval from the shareholders' meeting

Amended and Additional Text

Since entering into this transaction is a Related Party Transaction under the Related Party Transaction Notification, which must be approved by the Company's shareholders' meeting with a vote of not less than three-fourths of the total votes of the shareholders attending the meeting and entitled to vote, excluding the portion of interested shareholders, and in the case where the non-interested shareholders entitled to vote do not approve entering into the transaction by ~~more than~~ 10.00% or more of the total votes of the non-interested shareholders attending the meeting and entitled to vote, such transaction will not be approved as already mentioned above.