

This document is an unofficial English-language translation of the Offeror's other information document (*document autres informations*) which was filed with the French *Autorité des marchés financiers* on September 7, 2021, and is provided for information purposes only. In the event of any discrepancies between this unofficial English-language translation and the official French document, the official French document shall prevail.

**SIMPLIFIED TENDER OFFER
FOR THE SHARES OF THE COMPANY NHOA S.A.**

NHOA

(FORMERLY KNOWN AS ENGIE EPS)

INITIATED BY TAIWAN CEMENT EUROPE HOLDINGS B.V.,
A SUBSIDIARY OF



PRESENTED BY



**INFORMATION RELATING IN PARTICULAR TO THE LEGAL, FINANCIAL AND ACCOUNTING
CHARACTERISTICS OF TAIWAN CEMENT EUROPE HOLDINGS B.V.**



This document regarding the other information of Taiwan Cement Europe Holdings B.V. was filed with the French Financial Markets Authority (*Autorité des marchés financiers*) (the “AMF”) and made available to the public on September 8, 2021, in accordance with Article 231-28 of the general regulation of the AMF (the “AMF General Regulation”) and its Instruction No. 2006-07 of July 25, 2006 (as amended). This document was prepared under the responsibility of Taiwan Cement Europe Holdings B.V.

This document supplements the offer document prepared by Taiwan Cement Europe Holdings B.V. regarding the simplified tender offer referred to herein (the “Offer”) and approved (“*visa*”) by the AMF on September 7, 2021 under number 21-384, pursuant to a clearance decision on the same date (the “Offer Document”).

The French version of this document and the Offer Document are available on the websites of the AMF (www.amf-france.org), of NHOA (www.nhoa.energy) and of Taiwan Cement Corporation (www.taiwancement.com/en) and may be obtained free of charge from Société Générale, GLBA/IBD/ECM/SEG, 75886 Paris Cedex 18, France.

A press release will be issued in accordance with the provisions of Article 231-28 of the AMF General Regulation, no later than the day preceding the opening of the Offer, to inform the public of the manner in which this information will be made available.

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1. PREAMBLE

This document is established, in accordance with the provisions of Article 231-28 of the AMF General Regulation and Article 5 of the AMF Instruction No. 2006-07 of July 25, 2006 (as amended), by Taiwan Cement Europe Holdings B.V., a private company with limited liability (*besloten vennootschap met beperkte aansprakelijkheid*) organized under the laws of the Netherlands, with an issued share capital of EUR 75,001,000, having its registered office at Strawinskylaan 3051, 1077 ZX, Amsterdam, the Netherlands, and registered with the trade register of the Dutch Chamber of Commerce under number 82637970 (“**TCEH**” or the “**Offeror**”), in the context of a simplified tender offer (the “**Offer**”), initiated pursuant to Title III of Book II, and more specifically Article 233-1, 2° and Articles 234-2 *et seq.* of the AMF General Regulation, pursuant to which the Offeror makes an irrevocable offer to the shareholders of NHOA S.A., a *société anonyme à conseil d’administration* organized under the laws of France, with a share capital of EUR 2,553,372, having its registered office at 28 rue de Londres, 75009 Paris, France, registered with the Trade and Companies Register of Paris under number 808 631 691 (“**NHOA**” or the “**Company**”) and whose shares are admitted to trading on Compartment C of the regulated market of Euronext Paris (“**Euronext Paris**”) under ISIN Code FR0012650166, ticker symbol “NHOA:PA” (the “**Shares**”), to acquire all of their Shares at the price of EUR 17.10 per Share (the “**Offer Price**”).

The Offeror is an indirect subsidiary of Taiwan Cement Corporation, a company organized under the laws of the Republic of China (Taiwan), whose registered office is at No. 113, Section 2, Zhongshan North Road, Taipei City 104, Taiwan (“**TCC**”, and, together with its subsidiaries, the “**TCC Group**”). TCC’s shares are listed on the Taiwan Stock Exchange.

The Offer, which follows the acquisition on July 20, 2021 by the Offeror from GDF International (the “**Block Trade**”) of 7,721,453 Shares representing 60.48% of the Company’s share capital and theoretical voting rights (the “**Controlling Stake**”),¹ targets all the issued and outstanding Shares not directly or indirectly held by the Offeror as of the date of the Offer Document – *i.e.*, to the knowledge of the Offeror, a maximum number of 5,045,407 Shares, representing 39.52% of the Company’s share capital and theoretical voting rights.¹

To the knowledge of the Offeror, as at the date of the Offer Document, the Company holds no treasury Shares and there are no other equity securities or other financial instruments issued by the Company or rights conferred by the Company that may give access, immediately or in the future, to the share capital or voting rights of the Company.

Pursuant to the provisions of Article L. 433-3, I of the French *Code monétaire et financier* and of Article 234-2 of the AMF General Regulation, the Offer is mandatory since the completion of the Block Trade on July 20, 2021 caused the Offeror to cross upward the threshold of 30% of the Company’s share capital and voting rights. The Offer is carried out in accordance with the simplified offer procedure governed by Articles 233-1 *et seq.* of the AMF General Regulation. The Offer will be open for a period of ten (10) trading days. The attention of the shareholders of the Company is drawn to the fact that since the Offer is carried out in accordance with the simplified offer procedure, the Offer will not be reopened after the publication of its final results.

The Offer is presented by Société Générale which guarantees, in accordance with the provisions of Article 231-13 of the AMF General Regulation, the content and the irrevocable nature of the commitments undertaken by the Offeror in connection with the Offer.

¹ On the basis of a total number of 12,766,860 Shares, representing the same number of theoretical voting rights of the Company (information as of June 4, 2021 published by the Company on its website), computed pursuant to Article 223-11 of the AMF General Regulation.

Details on the context and the terms of the Offer are described in the Offer Document which was approved (“*visa*”) by the AMF on September 7, 2021 under number 21-384, pursuant to a clearance decision on the same date, and the French version of which is available on the websites of the AMF (www.amf-france.org), of the Company (www.nhoa.energy) and of Taiwan Cement Corporation (www.taiwancement.com/en). Copies of the French version of the Offer Document may be obtained free of charge from Société Générale.

2. INFORMATION RELATING IN PARTICULAR TO THE LEGAL, FINANCIAL AND ACCOUNTING CHARACTERISTICS OF THE OFFEROR

2.1 General information on the Offeror

2.1.1 Corporate name

The Offeror’s legal name is Taiwan Cement Europe Holdings B.V.

2.1.2 Legal form, registered office and applicable law

The Offeror is a private company with limited liability (a “*besloten vennootschap met beperkte aansprakelijkheid*”) organized under the laws of the Netherlands. Its registered office is located at Strawinskylaan 3051, 1077 ZX Amsterdam, The Netherlands.

2.1.3 Incorporation

The Offeror was incorporated on April 26, 2021, as a new indirect subsidiary of TCC, for the purposes of carrying out the Block Trade and the Offer. It is registered with the trade register of the Dutch Chamber of Commerce under number 82637970.

2.1.4 Corporate purpose

The Offeror’s object is:

- to incorporate, to participate in any way whatsoever, to manage and supervise businesses and companies;
- to finance businesses and companies;
- to borrow, to lend and to raise funds, including the issue of bonds, promissory notes or other securities or evidence of indebtedness as well as to enter into any related agreements;
- to provide security or in any other way to bind itself joint or severally for any third parties;
- to render advice and services to businesses and companies with which the company forms a group and to third parties;
- to grant guarantees, to bind itself and to encumber its assets for obligations of companies and businesses with which it forms a group and for obligations of third parties;
- to acquire, manage, encumber, exploit and alienate registered property and any assets in general;
- to trade in currencies, securities and asset value in general;
- to develop, exploit and trade in patents, trademarks, licenses, know-how, and other intellectual and industrial property rights;
- to perform any and all activities of an industrial, financial or commercial nature;

- as well as anything pertaining to the foregoing, relating or conducive thereto, all in the widest sense of the word.

2.1.5 Financial year

The financial year begins on January 1 and ends on December 31 of each calendar year, except for the first financial year, which started on April 26, 2021 and will end on December 31, 2022.

2.2 General information on the share capital of the Offeror

2.2.1 Share capital

As at the date of filing of this document, the share capital of the Offeror amounted to EUR 75,001,000 and was divided into 75,001,000 common shares with a nominal value of EUR 1.00 each.

2.2.2 Form of shares

The shares of the Offeror are all held in registered form.

2.2.3 Sale and transfer of shares

The shares of the Offeror may be sold and transferred freely.

2.2.4 Voting rights

Each share carries one vote at the general meetings of the Offeror's shareholders.

2.2.5 Ownership of the share capital – Controlling shareholder

As at the date of filing of this document, all shares and voting rights of the Offeror were held by Taiwan Cement (Dutch) Holdings B.V., a private company with limited liability organized under the laws of the Netherlands, with its registered office located at Strawinskylaan 3051, 1077 ZX Amsterdam, The Netherlands, and registered with the trade register of the Dutch Chamber of Commerce under number 73050423.

Taiwan Cement (Dutch) Holdings B.V. is a direct, wholly-owned, subsidiary of TCC. Consequently, the Offeror is an indirectly controlled subsidiary of TCC. A description of TCC is provided in Section 3 below.

2.2.6 Securities/rights giving access to share capital

As at the date of filing of this document, the Offeror has not issued any financial instruments or rights that could give access to share capital or voting rights in the Offeror, either immediately or in the future, other than the Offeror's shares.

2.3 General information on the corporate governance of the Offeror

2.3.1 Management Board

The Offeror is managed by a management board. The management board consists of one or more managing directors, which may be natural persons or legal entities. Managing directors are appointed, suspended and dismissed by the general meeting of the Offeror's shareholders.

The management board, or two managing directors acting jointly, are authorized to represent the Offeror. The management board may appoint officers with general or limited powers to represent the Offeror, which may be registered with the trade register of the Dutch Chamber of Commerce. In

performing their duties, the managing directors shall act in accordance with the interests of the Offeror and of the business connected with it.

The management board adopts its resolutions by an absolute majority of votes in a meeting in which a majority of the managing directors is present or represented, with each managing director entitled to cast one vote. The management board may, with the consent of all managing directors with voting rights, also adopt resolutions outside a meeting, provided such resolutions are adopted in writing.

As at the date of filing of this document, the management board of the Offeror is comprised of the following managing directors, which were appointed by the Offeror's sole shareholder at its incorporation for an unspecified duration:

- Mr. An-Ping Chang;
- Mr. Jong-Peir Li; and
- Mr. Chia-Kai Yang.

2.3.2 Statutory auditors

The Offeror may, and if the law so requires shall, appoint an accountant to audit the annual accounts. Such appointment shall be made by the general meeting of the Offeror's shareholders, or, if it fails to do so within fourteen days after the request thereto from the management board, such appointment shall be made by the management board.

As at the date of filing of this document, the Offeror has not appointed any such statutory auditor.

2.4 Description of the Offeror's activities

2.4.1 Main activities

The Offeror is a holding company with no operational activities. It was established on April 26, 2021 for the purposes of the Block Trade and the Offer to hold TCC's indirect shareholding in the Company.

2.4.2 Exceptional events and material litigation

As at the date of filing of this document, to the knowledge of the Offeror, there is no material litigation or exceptional event, other than the Offer, the Block Trade and the transactions related thereto, that could have a material impact on the activity, assets, liabilities, results or financial position of the Offeror.

2.4.3 Employees

As at the date of filing of this document, the Offeror has no employee.

2.5 Information on the accounting and financial position of the Offeror

The Offeror was incorporated on April 26, 2021 and has therefore not established any annual financial statements.

As at the date of its incorporation on April 26, 2021, the simplified and unaudited balance sheet of the Offeror was as follows:

ASSETS (in euros)	
Non-current assets	0
Receivables	1,000
Total assets	1,000
EQUITY AND LIABILITIES (in euros)	
Share capital	1,000
Debt	0
Total equity and liabilities	1,000

Since April 26, 2021, the following events have occurred in relation to the Offeror:

- On July 5, 2021, a cash share premium contribution, governed by Dutch law, in the amount of EUR 145,000,000 was made by Taiwan Cement (Dutch) Holdings B.V. to the Offeror as an additional contribution on the existing share capital of the Offeror;
- On July 19, 2021, the Offeror proceeded with a capital increase in cash for a total amount of EUR 75,000,000, representing 75,000,000 common shares of the Offeror, with a nominal value of EUR 1.00 each (with no share premium), fully subscribed by Taiwan Cement (Dutch) Holdings B.V.;
- On July 20, 2021, the Offeror paid EUR 132,036,846.30 to GDF International as part of the Block Trade, in consideration for the acquisition of the Controlling Stake; and
- On July 23, 2021, Société Générale, as presenting bank of the Offer, filed the Offer with the AMF on behalf of the Offeror.

2.6 Financing and costs of the Offer

2.6.1 Costs of the Offer

The overall amount of the fees, costs and external expenses incurred by the Offeror and its affiliates in connection with the Offer, including, in particular, fees and other expenses relating to its various legal, financial and accounting advisors and any other experts and consultants, as well as publicity costs, is estimated at approximately EUR 1.5 million (taxes not included).

2.6.2 Financing of the Offer and of the Block Trade

The acquisition of the Controlling Stake by the Offeror for a total aggregate price of EUR 132,036,846.30 was financed through the Offeror's available cash.

In the event that all Shares targeted by the Offer are tendered to the Offer, the total amount of compensation in cash to be paid by the Offeror to the shareholders of the Company that tendered their Shares to the Offer would amount to EUR 86,276,459.70. The Offer will also be financed through the Offeror's available cash.

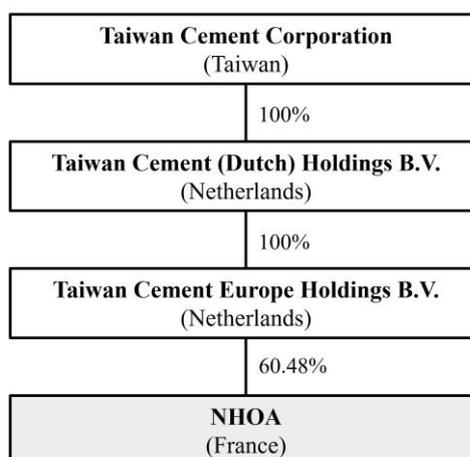
2.6.3 Brokerage fees and compensation of intermediaries

The Offeror will not bear the cost of any brokerage fees or compensation for intermediaries (including, in particular, brokerage and banking commissions and related VAT).

3. INFORMATION RELATING IN PARTICULAR TO THE LEGAL, FINANCIAL AND ACCOUNTING CHARACTERISTICS OF TAIWAN CEMENT CORPORATION, INDIRECT STOCKHOLDER CONTROLLING THE OFFEROR

The Offeror is a company of the TCC Group, indirectly controlled by TCC. TCC's shares are listed on the Taiwan Stock Exchange.

The following chart sets forth the structure of ownership of the Offeror:



The information on TCC set forth in this Section is a selection. Further information on the company is available in English on its website (<https://www.taiwancement.com/en/>), in the section “Investors”, including its latest consolidated financial statements for the financial year ended on December 31, 2020 (the “**2020 Financial Statements**”) and the half-year ended on June 30, 2021 (the “**Half-Year 2021 Financial Statements**”), both prepared under IFRS standards², as well as its latest annual report relating to the financial year ended on December 31, 2020 (“**TCC’s 2020 Annual Report**”).

3.1 General information on TCC

3.1.1 Corporate name

TCC’s legal name is Taiwan Cement Corporation.

3.1.2 Legal form, registered office and applicable law

TCC is a company limited by shares organized under the laws of the Republic of China (Taiwan). Its registered office is located at No. 113, Section 2, Zhongshan North Road, Taipei City 104, Taiwan.

3.1.3 Incorporation

TCC was incorporated on May 1, 1946.

3.1.4 Corporate purpose

TCC’s scope of business includes:

- cement manufacturing;

² As endorsed and issued into effect by the Financial Supervisory Commission of Taiwan.

- concrete mixing manufacturing;
- cement and concrete mixing manufacturing;
- other non-metallic mineral products manufacturing;
- on-land clay and stone quarrying;
- wholesale of building materials;
- retail sale of building materials;
- waste disposing;
- international trade;
- warehousing and storage;
- paper containers manufacturing;
- residence and buildings lease construction and development;
- industrial factory buildings lease construction and development;
- real estate rental and leasing;
- as well as all business items that are not prohibited or restricted by law, except those that are subject to special approval.

3.1.5 Financial year

The financial year of TCC begins on January 1 and ends on December 31 of each calendar year.

3.2 General information on the share capital of TCC

3.2.1 Share capital

As at March 20, 2021, the share capital of TCC amounted to:³

- NTD 58,102,548,820 (EUR 1,692,050,806)⁴ in common shares, divided into 5,810,254,882 common shares with a par value of NTD 10 (EUR 0.29) each (including 11,521,600 treasury shares held by TCC and its affiliates); and
- NTD 2,000,000,000 (EUR 58,243,600) in preferred shares, divided into 200,000,000 preferred shares with a par value of NTD 10 (EUR 0.29) each (none of which are held by TCC and its affiliates). Preferred shares confer a preferential right to dividends at a rate of 3.5% of the issue price per share per annum, at the discretion of TCC.

As at March 20, 2021, the authorized share capital of TCC amounted to 6,800,000,000 common shares and 200,000,000 preferred shares. 60,000,000 shares out of the aforementioned authorized common share capital is reserved for the issuance of employee stock options.⁵

3.2.2 Form of shares

Shares issued by TCC are registered shares.

³ Based upon information provided in TCC's 2020 Annual Report dated May 10, 2021.

⁴ NTD is the new Taiwan dollar. Unless otherwise specified herein, the amounts in euros in this document have been calculated, for information purposes only, on the basis of the average exchange rate as at December 31, 2020 of NTD 1 = EUR 0.0291218.

⁵ Based upon information provided in TCC's 2020 Annual Report dated May 10, 2021.

3.2.3 Voting rights

Each common share carries one vote at the general meetings of shareholders.

Preferred shares do not confer voting rights at the general meetings of shareholders, but confer the right to vote in preferred shareholders' meetings or shareholders' meetings that involve the rights and obligations of preferred shareholders.

3.2.4 Ownership of the share capital – Controlling shareholder

To TCC's knowledge, its share capital and voting rights were held as follows as at April 13, 2021:⁶

Common shares		
Shareholder	Number of shares held	Ownership
Chinatrust Investment Co., Ltd.	242,053,087	4.00%
Chia Hsin Cement Corporation	217,859,506	3.60%
Taiwan Life Insurance Co., Ltd.	122,319,456	2.02%
Labor Retirement Reserve Fund	114,854,143	1.90%
Cathay Life Insurance Co., Ltd.	112,832,983	1.86%
China Life Insurance Co., Ltd.	110,954,134	1.83%
New Labor Pension Scheme Fund	108,754,997	1.80%
Chia Hsin International Co., Ltd.	106,291,339	1.75%
Fubon Life Insurance Co., Ltd.	105,357,399	1.74%
International CSRC Investment Holdings Co., Ltd.	103,548,831	1.71%
Other	4,713,284,657	77.80%
Total	6,058,110,532	100%
Preferred shares		
Shareholder	Number of shares held	Ownership
China Life Insurance Co., Ltd.	40,000,000	20.00%
Nan Shan Life Insurance Company, Ltd.	30,000,000	15.00%
Yuanta Commercial Bank	28,964,000	14.48%
Chunghwa Post Co., Ltd. Labor Pension Fund Management Committee	22,533,000	11.27%
New Labor Pension Scheme Fund	20,000,000	10.00%
Yuanta Securities Co., Ltd.	12,141,797	6.07%
Labor Insurance Fund	12,000,000	6.00%
Yuanta Life Insurance Co., Ltd.	3,825,000	1.91%
Union Insurance Company	2,785,000	1.39%
Bank Taiwan Lie Insurance Co., Ltd. Reserves for Military Personnel Insurance Special Account	2,337,000	1.17%
Other	25,414,203	12.71%
Total	200,000,000	100%

TCC is not controlled within the meaning of Article L. 233-3 of the French *Code de commerce*.

3.2.5 Securities/rights giving access to share capital

TCC issued 2,000 convertible bonds in December 2018. The convertible bonds have a face value of USD 200,000 each, a maturity of five years, do not pay coupons and are convertible into shares at a price of NTD 29.87 (EUR 0.87) per share⁷ until 10 days prior to the maturity date. As at December 31, 2020, 2,901,557 shares had been issued as a result of the conversion of convertible bonds, and there were 68,854,161 shares for which conversion had been requested but which had not yet been issued.

⁶ Based upon information provided in TCC's 2020 Annual Report dated May 10, 2021.

⁷ As adjusted for dilution.

As at the date of filing of this document, TCC has not issued any financial instruments or rights that could give access to its share capital or voting rights, either immediately or in the future, other than TCC's shares and convertible bonds.

3.2.6 Listing of TCC's shares

TCC's shares have been registered and traded since 1962 on the Taiwan Stock Exchange under number 1101.

As at September 6, 2021, TCC's market capitalization amounted to NTD 290.7 billion (EUR 8.47 billion).

3.3 General information on the corporate governance of TCC

3.3.1 Corporate and management bodies of TCC

TCC is managed by a chief executive officer and a general manager, themselves supervised by a board of directors. The board of directors also directs the company's strategy and is responsible to TCC and its shareholders.

3.3.1.1 Board of directors

The directors are appointed by the shareholders' meeting for a term of three years; they may be reelected.

Resolutions of the board are adopted by a simple majority of directors attending the meeting, provided that more than half of the directors attend the meeting.

As at the date of filing of this document, the board of directors of TCC is comprised of the following 15 directors, five of whom are independent directors:

- Chia Hsin R.M.C. Corp., represented by An-Ping Chang (Chairman)
- C.F. Koo Foundation, represented by Jong-Peir Li
- International CSRC Investment Holdings Co., Ltd., represented by Kenneth C.M. Lo
- Fu Pin Investment Co., Ltd., represented by Por-Yuan Wang
- Fu Pin Investment Co., Ltd., represented by Chi-Chia Hsieh
- Tai Ho Farming Co., Ltd., represented by Kung-Yi Koo
- Chia Hsin Cement Corporation, represented by Jason Kang-Lung Chang
- Chia Hsin Cement Corporation, represented by Chi-Te Chen
- Heng Qiang Investment Co., Ltd., represented by Chien Wen
- Heng Qiang Investment Co., Ltd., represented by Chun-Ying Liu
- Yu-Cheng Chiao (independent director)
- Victor Wang (independent director)
- Ling-Tai Chou (independent director)
- Mei-Hwa Lin (independent director)
- Shiou-Ling Lin (independent director)

The terms of all directors are due to end on July 4, 2024.

3.3.1.2 Committees of the Board of directors

Four committees have been set up within TCC's board of directors: the audit committee, the risk management executive committee, the compensation committee, and the corporate sustainability committee. In addition, three units support the board of directors: the board secretariat, the TCC enterprise group, and the internal audit and compliance office.

As at the date of filing of this document, TCC's board of directors' committees are composed as follows:

- audit committee and compensation committees: Yu-Cheng Chiao, Victor Wang, Ling-Tai Chou, Mei-Hwa Lin and Shiou-Ling Lin;
- corporate sustainability committee: An-Ping Chang, Jong Peir Li and Victor Wang; and
- risk management executive committee: Victor Wang, Ling-Tai Chou and Shiou-Ling Lin.

3.3.1.3 Chairperson of the board of directors

The board of directors elects a director to serve as the chairperson of the board. The chairperson represents TCC over all matters of the company.

As at the date of filing of this document, the chairman of the board of TCC is Chia Hsin R.M.C. Corp., represented by An-Ping Chang.

3.3.1.4 Management

The board of directors appoints a chief executive officer and a general manager. The general manager supervises and leads the managers and officers in handling all businesses of the company.

As at the date of filing of this document, the chief executive officer of TCC is An-Ping Chang and its general manager is Jong-Peir Li.

The other key members of the management team are Senior Vice Presidents Chien-Chiang Huang and Ker-Fu Lu, as well as Vice President Paw-Lo Koh.

3.3.2 Statutory auditors

Chih-Ming Shao and Hui-Min Huang, of Deloitte Taiwan (20F, Taipei Nan Shan Plaza No.100, Songren Road, Xinyi District, Taipei City 11073, Taiwan) have been TCC's certified public accountants since the financial year ended December 31, 2020.

3.4 Description of TCC's activities

3.4.1 Main activities

On May 1, 1946, TCC was established as a joint-venture between the Natural Resources Commission of the Ministry of Economic Affairs of Taiwan and the Taiwan Provincial Government. TCC was transformed from a state-owned enterprise into a private company on November 11, 1954. On February 9, 1962, TCC became the first company to publicly list on the Taiwan Stock Exchange.

Over the last 60 years, the company has grown strongly while participating in the development of national infrastructure projects and embracing the socio-economic changes in Taiwan. TCC's total paid-in capital has increased from NTD 270 million (EUR 7.86 million) in 1954 to NTD 60.1 billion (EUR 1.75 billion) today, up by over 100 times. Over the same period, TCC's cement production

capacity in Taiwan expanded more than twenty times from 0.5 million tons to over 10 million tons. Its net revenue in Taiwan rose from NTD 240 million (EUR 6.99 million) to NTD 21.5 billion (EUR 626 million) in 2020.

The TCC Group's core business is the manufacturing and sale of cement, in addition to the provision of a full range of services by its energy, chemicals, and other divisions. The share of the TCC Group's divisions in its operations are as follows:

Division	Activities	Proportion of Operations
Cement	Production, manufacture and sale of cement	76.9%
Chemical Engineering	Manufacture and sale of chemicals for commercial and industrial use	7.4%
Energy	Planning, development and operation of solar, wind and geothermal power plants	12.5%
Others	Sea and land freight services, the production and sale of refractories, and environmental protection and pollution prevention services	3.2%

In each of these business areas, TCC and its affiliates not only manufacture and sell products and equipment, it also provides services like waste disposal.

In addition to TCC's activities as a cement manufacturer and seller, the company is transforming into an eco-solution provider dedicated to ecological solutions and protection of the natural environment. Today, environment, energy and cement are the three cores in TCC's business, while environment, energy, and ecology are the three major pillars for its future development.

TCC's consolidated net revenue amounted to NTD 114.4 billion (EUR 3.3 billion) (a decrease of 6.9% year on year) and its consolidated net profit amounted to NTD 25.1 billion (EUR 731 million) (an increase of 3.7% year on year) for the financial year ended December 31, 2020.

3.4.2 Subsidiaries

As at December 31, 2020, TCC had 124 consolidated subsidiaries.

3.4.3 Employees

As at December 31, 2020, the TCC Group employed a total of 10,858 employees.

3.5 Information on the accounting and financial position of TCC

TCC's 2020 Financial Statements, Half-Year 2021 Financial Statements and TCC's 2020 Annual Report are available in English on its website (<https://www.taiwancement.com/en/>) in the section "Investors."

Selected financial information from TCC's consolidated financial statements for the three most recent financial years and for the first semesters of 2020 and 2021 are reproduced below. This information should be read in conjunction with the full consolidated financial statements, including the accompanying notes.

In Thousands of New Taiwan Dollars, except earnings per share and share price

	December 31,			Growth
	2020	2019	2018	2020 vs. 2019
Financial data relating to operations				
Operating revenue	114,367,247	122,783,014	124,594,602	-6.9%
Net income	27,991,393	25,455,090	22,644,071	10.0%
Net income attributable to shareholders of the Corporation	25,099,309	24,211,081	21,180,821	3.7%
Net cash generated from operating activities	31,279,276	29,212,549	22,150,720	7.1%
Earnings per share				
Basic earnings per share	NTD 4.32	NTD 4.22 ⁸	NTD 4.08	0.2%
Diluted earnings per share	NTD 4.09	NTD 4.06 ⁸	NTD 4.08	0.7%
Financial data from balance sheet				
Cash and cash equivalents	51,433,522	53,572,620	48,507,889	-4.0%
Total assets	389,506,236	367,482,385	344,085,118	6.0%
Non-current liabilities	98,572,475	92,487,775	82,201,818	6.6%
Equity attributable to shareholders of the Corporation	204,071,817	193,684,068	181,541,510	5.4%
Non-controlling interests	14,758,236	14,777,799	15,837,946	-0.1%
Total equity	218,830,053	208,461,867	197,379,456	5.0%
Share price (as at December 31)	NTD 43.20	NTD 43.70	NTD 35.60	-0.1%

In Thousands of New Taiwan Dollars, except earnings per share and share price

	June 30,		Growth
	2021	2020	2021 vs. 2020
Financial data relating to operations			
Operating revenue	50,023,364	48,800,969	2.5%
Net income	12,003,177	12,125,685	-1.0%
Net income attributable to shareholders of the Corporation	10,852,066	10,934,623	-0.8%
Net cash generated from operating activities	12,363,345	18,434,241	-32.9%
Earnings per share			
Basic earnings per share	NTD 1.82	NTD 1.85	-1.6%
Diluted earnings per share	NTD 1.79	NTD 1.76	1.7%
Financial data from balance sheet			
Cash and cash equivalents	63,835,177	59,005,748	8.2%
Total assets	387,805,597	384,500,092	0.9%
Non-current liabilities	85,959,982	102,441,359	-16.1%
Equity attributable to shareholders of the Corporation	216,931,994	183,053,121	18.5%
Non-controlling interests	13,596,584	13,408,113	1.4%
Total equity	230,528,578	196,461,234	17.3%
Share price (as at June 30)	NTD 51.00	NTD 42.75	19.3%

⁸ The weighted average number of shares outstanding used in the earnings per share computation was adjusted retrospectively for the issuance of bonus shares on August 18, 2020. Before such retrospective adjustment, basic earnings per share for the year ended December 31, 2019 was NTD 4.43 and diluted earnings per share for the year ended December 31, 2019 was NTD 4.25.

Press releases and other announcements issued by TCC as from the publication of TCC's 2020 Annual Report on May 10, 2021 are the following:

- May 12, 2021 Announce BOD resolution to increase capital investment into TCC Energy Storage Technology
- May 12, 2021 TCC announces 1Q21 Financial Results
- May 12, 2021 Announce on behalf of subsidiary, TCC Yingde Cement, on BOD resolution to set up JV in Mainland China with another party
- May 12, 2021 Announcement of the Board of Directors resolution on approving the 2021Q1 consolidated financial statements
- May 13, 2021 Announce on behalf of subsidiary, TCC Investment, on the accu. disposal of Conch Venture (00586.HK) shares within one year with amount exceeding NT\$300 million
- May 14, 2021 TCC 1Q21 Investors' Conference will be held online due to COVID-19 prevention
- May 15, 2021 Due to tightening of COVID-19 prevention in Greater Taipei Area, TCC cancels May 17th, 2021 online investors' conference
- May 17, 2021 TCC announces 1Q21 investors' conference presentation
- May 18, 2021 Announce on behalf of subsidiary, TCC Investment, on the accu. disposal of Conch Venture (00586.HK) shares within one year with amount exceeding NT\$300 million
- May 19, 2021 ENGIE EPS: Independent expert appointed in connection with TCC's draft simplified tender offer
- May 20, 2021 In compliance with FSC COVID-19 prevention announcement, TCC postpones 2021
- May 24, 2021 Announce on behalf of subsidiary, TCC Investment, on the accu. disposal of Conch Venture (00586.HK) shares within one year with amount exceeding NT\$300 million
- May 24, 2021 TCC to attend online non-deal roadshow
- May 25, 2021 Adjustment announcement of consolidated financial statements in iXBRL for the three months ended March 31, 2021
- May 27, 2021 Announce on behalf of subsidiary, TCC Investment, on the accu. disposal of Conch Venture (00586.HK) shares within one year with amount exceeding NT\$300 million
- June 1, 2021 TCC to attend CITI Pan-Asia Regional Investor Conference 2021
- June 2, 2021 Announce on behalf of subsidiary, TCC Investment, on the accu. disposal of Conch Venture (00586.HK) shares within one year with amount exceeding NT\$300 million
- June 7, 2021 In compliance with FSC COVID-19 prevention announcement, TCC postpones 2021 AGM (Supplementary Announcement for the Delay of E-Voting Souvenir Distribution Date)
- June 9, 2021 TCC to Attend Cathay Securities 2Q21 Industry Forum
- June 17, 2021 Due to COVID-19 prevention measures, TCC Board of Directors resolved AGM date and location change to July 5, 2021 and Gala de Chine
- June 30, 2021 Due to COVID-19 prevention, TCC 2021 AGM will adopt real-name identification system
- July 5, 2021 Announce on behalf of subsidiary, Taiwan Cement (Dutch) Holdings, of its Board of Directors' decision to set up a wholly-owned Dutch subsidiary (increase investment amount)

- July 5, 2021 The term of 1st RM Executive Council Tenure Expired
- July 5, 2021 The term of 4th Compensation Committee Tenure Expired
- July 5, 2021 Announcement of members for the 3rd term of Audit Committee of the Company
- July 5, 2021 The Company's Board of Directors elected the Chairman
- July 5, 2021 The shareholders' meeting releases of the prohibition on newly-elected directors from participation in competitive business
- July 5, 2021 The Company's re-election of directors at 2021 Annual General Shareholders' Meeting
- July 5, 2021 Major Resolutions of TCC 2021 Annual General Shareholders' Meeting
- July 15, 2021 Announcement of Board of Directors resolution of capital expenditure budget
- July 15, 2021 Announcement of Board of Directors resolution to issue unsecured corporate bond
- July 15, 2021 Announcement of Board of Directors' resolution of ex-dividend date and transfer termination period of the 2018 1st unsecured convertible bond
- July 15, 2021 Announcement of members for the 1st term of Corporate Sustainability Committee of the Company
- July 15, 2021 Announcement of members for the 2nd term of RM Executive Committee of the Company
- July 15, 2021 Announcement of members for the 5th term of Remuneration Committee of the Company
- July 20, 2021 Taiwan Cement Corporation completes its acquisition of a 60.48% stake in ENGIE EPS
- July 20, 2021 Announce on behalf of subsidiary, Taiwan Cement Europe Holdings B.V., the acquisition completion of 60.48% stake in ENGIE EPS
- July 23, 2021 Supplementary information on the Company's acquisition of ENGIE EPS on April 19: Mandatory tender offer for 39.52% shares of NHOA by Taiwan Cement Europe Holdings B.V.
- July 23, 2021 Regarding TCC's subsidiary, TCEH's filing a draft simplified tender offer targeting the remaining 39.52% shares of NHOA pursuant to the French securities laws
- July 27, 2021 Announcement of changes of cash dividend yields
- August 9, 2021 Announcement of revision of 2021 May-June unaudited related party transactions
- August 9, 2021 Announce the obtainment of rights-of-use assets from related party
- August 12, 2021 Conversion Price Adjustment of the 1st Unsecured Foreign Currency Convertible Bonds
- August 12, 2021 Announcement of Board of Directors' resolution to participate in capital injection of TCC Recycle Energy
- August 12, 2021 Announcement of Board of Directors resolution to donate NT\$100 million to Buddhist Compassion Relief Tzu Chi Foundation ROC to assist procuring COVID-19 vaccines
- August 12, 2021 Announcement of the Board of Directors resolution on approving the 2021Q2 consolidated financial statements
- August 13, 2021 TCC announces 2Q21 Financial Results

- August 13, 2021 Announcement on behalf of subsidiary TCC Chemical Corporation of the disposal of machinery equipment.
- August 13, 2021 Announcement on behalf of subsidiary Taiwan Prosperity Chemical Corporation of the disposal of right-of-use asset and the acquisition of machinery equipment
- August 13, 2021 Announcement on behalf of subsidiary TPCC and TCC Chemical of their respective board of directors' resolutions for early termination of a lease agreement
- August 17, 2021 Revision announcement on behalf of subsidiary, TCC Chemical Corp., of machinery equipment disposal announced on Aug. 13, 2021
- August 17, 2021 Announcement of the closing date of disposal of subsidiary Taiwan Prosperity Chemical Corporation (supplementary announcement of the Company's announcement on 2021/03/19)
- August 17, 2021 Taiwan Cement Corp. announces the completion of the sale of Taiwan Prosperity Chemical stakes
- August 20, 2021 Supplement for the announcement of issuing the unsecured corporate bonds approved by BOD meeting on 2020/09/16 and 2021/07/15
- September 1, 2021 Announcement of souvenir distribution information for e-voting shareholders from Sept. 14-22, 2021
- September 1, 2021 Announces the change of representative of juristic person director

Press releases are available on TCC's website, section "Latest News" (<https://www.taiwancement.com/en/>). Other announcements are available on the Taiwan Stock Exchange's website (https://emops.twse.com.tw/server-java/t05st01_e?TYPEK=sii&co_id=1101&year=2021&month=all&step=0&query=co&colorchg=1).

4. PERSON RESPONSIBLE FOR THIS DOCUMENT

"I certify that this document, filed on September 7, 2021 with the Autorité des marchés financiers and which will be disseminated no later than the day preceding the opening of the Offer, contains all of the information required by Article 231-28 of the general regulation of the Autorité des marchés financiers and by its Instruction No. 2006-07 dated July 25, 2006 (as amended), in connection with the simplified tender offer initiated by Taiwan Cement Europe Holdings B.V. for the shares of NHOA.

To the best of my knowledge, this information is accurate and does not contain any omission likely to alter its import."

<p>Taiwan Cement Europe Holdings B.V. Jong-Peir Li</p>
