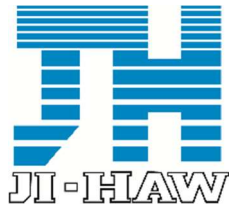


Stock Code: 3011



Ji-Haw Industrial Co., Ltd.

2025 General Meeting of Shareholders

Meeting Handbook

Date: June 30, 2025

**Location: No. 53, Baoxing Road, Xindian District, New Taipei City
(Meeting Room of the Company)**

Note:

If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language version shall prevail.

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Ji-Haw Industrial, Co., Ltd.

2025 General Meeting of Shareholders Meeting Procedure

- I. Announcement of Meeting**
- II. Chairman's Address**
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- IV. Ratifications**
- V. Discussion items**
- VI. Election matters**
- VII. Other motions**
- VIII. Extempore motions**
- IX. Adjournment**

Ji-Haw Industrial, Co., Ltd.

2025 General Meeting of Shareholders Meeting Agenda

Time: June 30, 2025 (Monday) 10 a.m.

Location: No. 53, Baoxing Road, Xindian District, New Taipei City (Meeting Room of the Company)

Convening Method: Physical Shareholders' Meeting

I. Announcement of Meeting (Report on Attendance Shares)

II. Chairman's Address

III. Reports

(I) 2024 Annual Business Report.

(II) 2024 Audit Committee's Review Report.

(III) Report on Endorsements and Guarantees for Fiscal Year 2024.

(IV) Report of 2024 directors' remuneration.

(V) Report on the Adoption of the Fair Value Model for Subsequent Measurement of Investment Property.

(VI) Report on 2024 private placement of common shares.

(VII) Revision of some articles of the " Regulations Governing Board of Directors Meeting Procedures".

(VIII) Revision of some articles of the " Ethical Corporate Management Best Practice Principles".

(IX) Proposal for the Addition of "Guidelines for Ethical Conduct".

(X) Proposal for the Addition of "Procedures for Ethical Management and Guidelines for Conduct".

IV. Ratifications

(I) 2024 Annual Business Report and Financial Statements.

(II) Proposal for 2024 loss appropriation.

V. Discussion items

(I) Revision of some articles of the "Articles of Incorporation".

(II) Proposal of common share issuing by private placement of cash capital increase.

VI. Election matters

Proposal for Election of Directors.

VII. Other motions

Removal of restrictions on competing behaviors of new directors.

VIII. Extempore motions

IX. Adjournment

Reports

Motion 1:

Subject: 2024 Annual Business Report, please review.

Description: For the 2024 Annual Business Report, please refer to Attachment I of this handbook. (Pages 14-19)

Motion 2:

Subject: 2024 Audit Committee's Review Report. please review.

Description: Please refer to Attachment II for the 2024 Audit Committee's Review Report. (Pages 20)

Motion 3:

Subject: Report on Endorsements and Guarantees for Fiscal Year 2024.

Description: As of December 31, 2024, the Company had actually utilized NT\$25 million in endorsements and guarantees.

Motion 4:

Subject: Report of 2024 directors' remuneration, please review.

Description: 1. The Company's remuneration policy, system, standards and structure for general directors and independent directors, and the relevance of the amount of remuneration based on factors such as responsibilities, risks, and time commitment:

- (1) In accordance with the Company's Articles of Incorporation, the board of directors is authorized to determine the remuneration to the Company's Chairman, Vice Chairman and directors, based on their participation in the Company's operations and the value of their contributions, and with reference to domestic and foreign industry standards.
- (2) The Articles of Incorporation also stipulate that 1% to 5% of the annual profits shall be allocated as directors' remuneration.
- (3) After the full re-election on June 29, 2023, the newly appointed 12th Board of Directors, in accordance with the Company's Articles of Incorporation and as resolved by the Board, receive a fixed monthly remuneration based on their level of participation in company operations, their contributions, and with reference to common industry practices. In 2023 and 2024, as the Company did not generate profits, the directors only received the fixed monthly remuneration and did not receive any performance-based compensation derived from profit distribution. Therefore, the directors' compensation was not directly linked to the Company's net income after tax during that period. The increase in directors' compensation in 2024 compared to 2023 was due to the fact that the newly elected 12th Board only received fixed monthly remuneration from June 29, 2023 (the date of election), to December

31, 2023. The previous Board members, whose term lasted from January 1 to June 28, 2023, did not receive any fixed monthly remuneration or performance-based compensation.

2. Please refer to Attachment III of this Handbook for a detailed breakdown of the remuneration of each Director of the Company (Page 21).

Motion 5:

Subject: Report on the Adoption of the Fair Value Model for Subsequent Measurement of Investment Property, please review.

Description: 1. In order to fully reflect the current usage and value of the company's investment properties, we plan to adopt the fair value model instead of the cost model, effective January 1, 2024.

2. Please refer to Attachment IV of Changes in Accounting Policies and Auditor's Review Opinion (Page 22-23).

Motion 6:

Subject: Report on 2024 private placement of common shares, please review.

Description: The resolution of the Company's 17th meeting of the 12th Board of Directors states that any unexecuted amount as of the date of the 2025 Annual General Shareholders' Meeting will no longer be processed. Kindly be advised.

Motion 7:

Subject: Revision of some articles of the " Regulations Governing Board of Directors Meeting Procedures", please review.

Description: 1. Amended in accordance with Taiwan Stock Exchange Letter No. 1130015652 dated August 23, 2024, under Tai-Zheng-Governance.

2. Please refer to Attachment V (Page 24-38) for the comparison table of the amended provisions.

Motion 8:

Subject: Revision of some articles of the " Ethical Corporate Management Best Practice Principles", please review.

Description: 1. Amended in accordance with Taiwan Stock Exchange Letter No. 1080008378 dated May 23, 2019, under Tai-Zheng-Governance.

2. Please refer to Attachment VI (Page 39-49) for the comparison table of the amended provisions.

Motion 9:

Subject: Proposal for the Addition of "Guidelines for Ethical Conduct", please review.

Description: 1. To guide the behavior of the company's directors and managers in accordance with ethical standards and to enhance stakeholders' understanding of the company's ethical standards, these guidelines are established for compliance.

2. Please refer to Attachment VII (Page 50-52) for the " Guidelines for Ethical Conduct ".

Motion 10:

Subject: Proposal for the Addition of "Procedures for Ethical Management and Guidelines for Conduct", please review.

Description: 1. Our company conducts business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement the integrity management policy and actively prevent unethical behavior, we have established these operating procedures and guidelines.

2. Please refer to Attachment VIII (Page 53-60) for the " Guidelines for Ethical Conduct ".

Ratifications

Motion 1: Proposed by the Board of Directors

Subject: 2024 Annual Business Report and Financial Statements, submitted for approval.

Description: 1. The 2024 financial statements and consolidated financial statements of our company have been audited and certified by accountants Yao-Lin Huang and Shih-Chieh Chou from Deloitte Taiwan, and along with the business report, have been reviewed and finalized by the Audit Committee, with the audit report on file.

2. For the above-mentioned business report, auditor's report, financial statements and consolidated financial statements, please refer to Attachment I and Attachment IX of this handbook (Pages 14-19 and 61-83).

3. Submitted for ratification.

Resolution:

Motion 2: Submitted by the Board of Directors

Subject: Proposal for 2024 loss appropriation, Submitted for Approval.

Description: 1. For the year ended December 31, 2024, the Company reported a net loss after tax of NT\$248,781,082. This was adjusted for the beginning accumulated deficit of NT\$158,447,429, the adjustment from NT\$457,204,923 due to a change in accounting policy for investment property, the remeasurement of defined benefit plans amounting to NT\$410,938, a change in subsidiary equity of NT\$-326,930, and a provision for special reserve of NT\$50,060,420, the unappropriated retained earnings at the end of the period amounted to NT\$0.

2. For detailed information on the loss offsetting for the year 2024, please refer to Attachment X of this manual (Pages 84).

3. Submitted for ratification.

Resolution:

Discussion items

Motion 1: Proposed by the Board of Directors

Subject: Revision of some articles of the "Articles of Incorporation" Submitted for Discussion..

- Description: 1. According to Article 14, Paragraph 6 of the "Securities and Exchange Act":
"A company shall specify in its Articles of Incorporation a certain percentage of its annual profits to be allocated for salary adjustments or remuneration distribution to grassroots employees. However, if the company still has accumulated losses, such losses shall be covered first."; it is proposed to amend Article 19 of the company's Articles of Incorporation.
2. Please refer to Attachment XI (Page 85) for the comparison table of the amended provisions.
 3. Submitted for discussion.

Resolution:

Motion 2: Proposed by the Board of Directors

Subject: Proposal of common share issuing by private placement of cash capital increase.

- Description: 1. To meet future development needs, the company plans to conduct a private placement of common stock through cash capital increase at an appropriate time, depending on market conditions and the company's funding requirements. In accordance with Article 43-6 of the "Securities and Exchange Act" and the "Directions for Public Companies Conducting Private Placements of Securities" the company intends to issue up to 20,000 thousand shares, to be conducted in two phases within one year from the date of the shareholders' meeting resolution.
2. In accordance with Article 43-6 of the "Securities and Exchange Act" and the "Directions for Public Companies Conducting Private Placements of Securities," the following provisions are established:
 - (1) Basis and Rationale for Price Determination:
 - A. The reference price shall be calculated based on the following two benchmarks, with the higher one being set as the price.
 - (A) The simple arithmetic average of the closing prices of ordinary shares for one, three, or five business days prior to the pricing date shall be calculated, excluding any stock dividends and distributions, and adding back the adjusted price after any capital reduction.
 - (B) The simple arithmetic average of the closing prices of ordinary shares for the thirty business days prior to the pricing date shall be calculated, excluding any stock dividends and distributions, and adding back the adjusted price after any capital reduction.
 - B. The actual issuance price for this private placement shall not be lower than the par value of the shares.

- (A) If the subscriber is an insider or related party of the company, the issuance price shall be based on no less than 80% of the reference price, in accordance with the provisions of Article 4, Item 1, Subitem 2 of the "Directions for Public Companies Conducting Private Placements of Securities".
- (B) The actual pricing date and the actual private placement price of the aforementioned securities shall be submitted to the shareholders' meeting for authorization, within the limits established by the shareholders' resolution, allowing the board of directors to decide based on future negotiations with specific parties and market conditions.
- (C) This private placement will be limited to a single pricing basis, and there shall be no situation where different issuance prices are applied to shares issued in the same offering.
- C. The issuance conditions for the private placement of securities are established due to the three-year transfer restriction under the Securities and Exchange Act, as well as the strict regulations on the qualifications of subscribers. The pricing for this private placement is determined in accordance with relevant regulations from the competent authority, while also taking into account the company's operational performance, recent net worth, and recent stock prices. The method of determination is deemed reasonable.
- (2) Method for Selecting Specific Individuals: The participants in this private placement are limited to subscriber that meet the requirements of Article 43-6 of the "Securities and Exchange Act", Financial Supervisory Commission R.O.C. released letter NO.1120383220 dated September 12, 2023.

A. If the subscriber is an insider or related party of the company:

The Company will select individuals who possess a thorough understanding of the Company's operations and are beneficial to its future development, with the aim of strengthening the shareholder structure and supporting the Company's long-term growth. This approach also serves to improve the Company's financial structure and enhance shareholder equity. However, the following list only identifies potential subscribers and does not imply that such insiders or related parties have agreed to subscribe to the Company's privately placed common shares. The list of potential subscribers is as follows:

Potential Subscribers	Relationship with the Company
Hao-Ji Shi	Chairman of the Company
Bai-Hu Zeng	Director of the Company
Chao-Yang He	Director of the Company
Chen Kuo	Director of the Company
Golden Intelligence AI Investment Co., Ltd.	Candidates for Corporate Representative Directors for the 12th Term of the Company

The above-mentioned entity is a corporate candidate: Golden Intelligence AI Investment Co., Ltd. The names of its top ten shareholders by shareholding percentage, their respective shareholding ratios, and their relationships with the Company are as follows:

Top 10 shareholders of the said legal entity	Shareholding percentage	Relationship with the Company
Chao-Chuan Tsai	100%	The person in charge of the candidate for the 12th term corporate director of the Company.

(3) Reasons for Conducting Private Placement of Common Stock:

A. Reasons for Not Using Public Offering: Considering the conditions of the capital market, the timeliness and feasibility of raising capital, issuance costs, and the actual demand for attracting investors, private placement offers a rapid and straightforward approach. Therefore, it is proposed not to use public offering, but to seek authorization from the shareholders' meeting for the board of directors to conduct private placements as needed for the company's operations, effectively enhancing the mobility and flexibility of fundraising.

B. Amount limit of the private placement: The total private placement quota for insiders or related parties shall be capped at 20,000 thousand shares, with a par value of NT\$10 per share. Starting from the date of the shareholders' meeting resolution, the Board of Directors is authorized to determine the pricing and conduct the placements no more than twice within one year.

C. Use of Funds from Private Placement of Common Stock and Expected Benefits:

Frequency	Number of Shares in Private Placement	Use of Funds Raised from Private Placement	Expected Benefits
1	10,000 thousand shares	To enhance working capital, repay bank loans, make investments, or for other purposes.	To achieve sustainable development and expand market presence, securing stable long-term funding can reduce operating costs, improve financial structure, enhance management efficiency, and boost competitive advantages and shareholder equity.
2	10,000 thousand shares		
Regarding the aforementioned first and second anticipated private placements, during the actual implementation of each placement, the previously unissued shares and/or the subsequently anticipated issued shares may be fully or partially combined for issuance. However, the total number of shares issued shall not exceed 20,000 thousand shares.			

3. If it is anticipated that the partial private placement cannot be completed by the deadline, or if there are no further plans for continued partial private placement within the remaining timeframe, the original plan will still be considered feasible and will be deemed as having received sufficient funds for the private placement of securities.

4. The rights and obligations of the common stock from this private placement are the same as those of the common stock already issued by the company. However, according to the Securities and Exchange Act, the privately placed common stock cannot be freely transferred within three years from the date of delivery, except to the parties specified under Article 43-8 of the Securities and Exchange Act. The company will apply to the regulatory authority for public offering and listing after three years from the date of delivery, in accordance with the Securities and Exchange Act and relevant regulations.
5. The main contents of this private placement plan, excluding the private placement pricing ratio, include the actual issue price, number of shares to be issued, issuance terms, project plans, fundraising amount, expected timeline, and anticipated benefits, as well as all other matters related to the issuance plan. It is proposed that the shareholders' meeting authorize the Board of Directors to determine, adjust, and execute these matters in accordance with market conditions. Furthermore, in the event of any changes required by regulatory authorities or due to operational assessments or objective environmental needs, the Board of Directors shall also be fully authorized to handle such adjustments.
6. To facilitate this private placement of common shares through a capital increase in cash, it is proposed that the Board of Directors authorize the Chairman of the Company to handle all related matters with full authority and to sign all contracts and documents pertaining to the private placement of common shares on behalf of the Company.
7. Submitted for discussion.

Resolution:

Election matters

Proposed by the Board of Directors

Subject: Proposal for Election of Directors.

Description:1. Pursuant to Article 14 of the Company's Articles of Incorporation, the Company shall have 7 to 9 directors. The current Board was originally elected with seven directors (including three independent directors). As resolved in the 16th meeting of the 12th Board of Directors, two additional directors (including one independent director) will be elected. Their term of office will be from June 30, 2025 to June 28, 2026.

2. In accordance with Article 14 of the Company's Articles of Incorporation, the election of directors shall adopt the candidate nomination system. The list of director candidates was approved by resolution at the 17th meeting of the 12th Board of Directors as follows:

Category of Candidate	Name	Gender	Academic background	Experience	Current position	Number of shares held
Director	Golden Intelligence AI Investment Co., Ltd. Corporate Representative: Chia-Ling Chang	Female	Tamkang University (Private) / Graduate Institute of Finance, Feng Chia University (Private) / Department of Economics	1. Elitegroup Computer Systems Co., Ltd. / M&A Manager 2. Chung Sheng Capital Management Consulting Co., Ltd. / Investment Manager 3. SinoPac Securities Co., Ltd. / Assistant Manager, International Underwriting Department 4. Hua Nan Securities Co., Ltd. / Senior Specialist, Underwriting Department 5. KPMG Taiwan / Senior Specialist, Tax Department	Ji-Haw Industrial Co., Ltd. / Investment Director	2,000
Independent Director	Tzu-Chi Wu	Male	Shih Chien University / Department of Accounting,	1. Cheng Feng CPAs / Audit Department Manager 2. Global View Technology Co., Ltd. / Independent Director	1. Kangchu CPAs / Managing Partner 2. Sung Yu Financial Consulting Co., Ltd. / Director 3. Shin Shiun Technology Co., Ltd. / Independent Director 4. Fu Yu Industrial Co., Ltd. / Independent Director	0

3. The election was held in accordance with the Company's "Procedures for Election of Directors", Please refer to Appendix III (Page 102-103).

4. Please vote.

Election results:

Other motions

Proposed by the Board of Directors

Subject: Removal of restrictions on competing behaviors of new directors.

Description:

1. Pursuant to Article 209 of the Company Act: "A director who engages in conduct, either for themselves or on behalf of others, that falls within the scope of the company's business shall explain the material aspects of such conduct to the shareholders' meeting and obtain its approval."
2. If any of the newly appointed directors or their representatives invest in or manage other companies with the same or similar business scope as that of the Company, and serve as directors thereof, such conduct shall be deemed permissible provided it does not harm the interests of the Company. Therefore, in accordance with the law, it is proposed that the shareholders' meeting approve the lifting of the non-competition restrictions on such directors and their representatives from the date of their appointment.
3. It is hereby proposed that the shareholders' meeting approve the lifting of the non-competition restrictions on the newly appointed directors and their representatives, as listed below:

Title	Name	Names and Positions Concurrently Held in Other Companies
Independent Director	Tzu-Chi Wu	1. Shin Shiun Technology Co., Ltd. / Independent Director 2. Fu Yu Industrial Co., Ltd. / Independent Director

4. Submitted for discussion.

Resolution:

Extempore motions

Adjournment

Attachment I

Ji-Haw Industrial, Co., Ltd.

Business Report

Ladies and Gentlemen, shareholders:

As the global economic environment continues to evolve, 2024 presents both challenges and opportunities for the manufacturing and electronic components industries. The global manufacturing sector faces numerous challenges, including inflationary pressures, geopolitical risks, and supply chain rebalancing. Additionally, uncertainties in U.S.-China trade relations, adjustments in Europe's energy policies, and fluctuations in global logistics costs have varying impacts on industry supply chains. In response to these changes, Ji-Haw continues to strengthen its research, development, and manufacturing of cable harness products. The company is also launching high-performance products tailored for the electric vehicle, high-speed transmission, and industrial automation markets, aiming to enhance its market share.

Artificial intelligence (AI) technology is increasingly permeating various industries, particularly in the fields of smart manufacturing, autonomous driving, and the Internet of Things (IoT), where its applications are becoming more advanced. The rise of generative AI has also driven enterprises to expand their investments in data analytics, automated decision-making, and intelligent production. Ji-Haw is actively integrating AI technology by developing AI-driven data analytics solutions, continuously optimizing its product portfolio, and enhancing its R&D capabilities. Looking ahead, Ji-Haw will further incorporate AI into its product lines, focusing on three core areas: automotive AI, generative AI, semiconductor automation, and industrial quality inspection. By leveraging Taiwan's AI ecosystem, Ji-Haw aims to accelerate the real-world applications of AI across industries, providing customers with comprehensive intelligent solutions and technical services.

Outlook for 2025, Amid ongoing global supply chain adjustments, the rapid advancement of AI technology, and the deepening trend of ESG-driven sustainable development, Ji-Haw will adhere to a steady business strategy while continuously strengthening its core competitiveness. With increasing global market competition, the pressure from low-cost, high-quality products has significantly squeezed profit margins. To break free from the limitations of a purely manufacturing-driven mindset, Ji-Haw is undergoing a strategic transformation, integrating technology and service-oriented business models to enhance product value and create new competitive advantages. In response to the rapidly evolving external market and industry landscape, Ji-Haw will continue to invest heavily in R&D, introducing innovative solutions for high-end cable harnesses and AI-driven applications to seize future market opportunities. Despite external challenges, market competition also serves as a catalyst for Ji-Haw to reassess and refine its business strategies, driving continuous improvements across market expansion, customer engagement, product development, manufacturing processes, and management efficiency. Ji-Haw firmly believes that with its strong technical expertise, agile adaptability, and ever-improving management effectiveness, it will not only sustain the value accumulated over the years but also further enhance its competitive edge and investment returns, ultimately delivering substantial growth for shareholders and partners.

I. 2024 Business results

(I) Business Plan and Budget Execution

1. Operating Income: The consolidated operating revenue for the year 2024 was NT\$1,152,170 thousand, representing an increase of NT\$1,481 thousand compared to the consolidated operating revenue of NT\$1,150,689 thousand in 2023.
2. Net Loss After Tax: The consolidated net loss after tax for the year 2024 was NT\$254,989 thousand, representing an increase of NT\$116,671 thousand compared to the consolidated net loss after tax of NT\$138,318 thousand in 2023.

(II) Analysis of financial income, expenses and profitability

Unit: NT\$ thousand

Item	2024	2023
Net cash inflow (outflow) from operating activities	(149,601)	(15,846)
Net cash inflow (outflow) from investing activities	(164,009)	(292,871)
Net cash inflow (outflow) from financing activities	333,213	197,450
Return on assets	(9.64)	(6.21)
Return on equity	(17.46)	(9.81)
Net yield	(22.13)	(12.02)
Earnings per share (NT\$)	(2.21)	(1.23)

(III) Research and development status

Major R&D results for the year and up to the publication date of the annual report:

1. Improvement and enhancement of modular production of Type C, HDMI 2.1 and USB 4.1 transmission line assemblies
2. Production and modular production of special wire assemblies for electric vehicles
3. Continuous development of autonomous vehicle sensing line assemblies
4. Electronic small products - used in various interface adaptors and automotive panels
5. Improvement of ultra-high frequency and high conductance wire, adding functions and reducing costs to increase profits
6. Unmanned Warehouse Monitoring System
7. Automatic driving system and assistance system for low-speed traffic electric vehicles
8. Bicycle sensor device
9. Security Personnel Management System
10. Long-term Care Medical System
11. Agatha Agen
12. Truck Defender Human Detection System
13. High-Speed Harness Assembly Development in Progress

II. Summary of 2025 Business Plan

(I) Business Policy

1. Operations: Enhancing the efficiency of the management information system to optimize business management data integration; actively recruiting and developing talent to strengthen team competitiveness; reinforcing global supply chain and logistics management to improve operational efficiency; refining cost and expense control to ensure optimal resource utilization. In the AI sector, using Haofeisi as the development platform, establishing an upstream, midstream, and downstream AI integration ecosystem in Taiwan. Through business collaborations, strategic alliances, and mergers & acquisitions, accelerating AI adoption in industries such as automotive, healthcare, technology manufacturing, and even retail chains and hospitality. Aggressively expanding into cloud computing power, edge AI interfaces, and related fields to drive company transformation and enhance operational momentum.
2. Products: Covering connection cables for PCs, notebooks, tablets, monitors, servers, and peripheral devices, as well as gaming consoles, LCD TVs, LCD displays, and connectivity solutions for communication equipment, office devices, and network systems. In the optical communication sector, offerings include active optical components and converters. For the mechanical and automotive sectors, the focus is on connector assemblies, automotive circuit assembly services, automotive wiring harnesses, and high-speed cable technology to meet the demands of AI and new energy vehicles. Additionally, efforts are dedicated to the production and sale of environmentally friendly equipment and components, with the integration of sustainable materials. In the AI sector, leveraging product lines such as "AI Server High-Speed Cables & Hardware," "Automotive AI Systems & Robotics," "Enterprise AI Assistant Agatha," and "Digital Human Application Platform TUAN," the company is making a full-scale entry into AI, targeting cloud computing power, edge AI interfaces, and related domains.
3. Sales: Focusing on customer relationship management while actively expanding into new market sectors, including energy, healthcare, biotechnology, automotive, industrial, home appliances, office equipment, and cloud data centers. In the AI sector, offerings include both product sales and system services, targeting a wide range of industries, enterprises, and organizations such as manufacturing, automotive applications, healthcare, and retail. The group will integrate various resources to establish a comprehensive hardware-software ecosystem, providing customers with end-to-end AI solutions—from initial design to final application—ensuring a seamless and all-encompassing AI deployment.
4. R&D: Focusing on the development of trend-driven and niche products, while leveraging external R&D resources to accelerate product innovation across various applications. Driving the development and implementation of automated manufacturing processes, alongside establishing Advanced Product Quality Control (APQC) procedures in early-stage product development to ensure high-quality and efficient R&D outcomes. In the AI

sector, increasing R&D investments and expanding across automotive applications, smart security, smart healthcare, smart retail, smart factories, generative AI, and other AI-related fields, introducing cutting-edge AI-driven solutions.

5. Production: Optimizing production capacity and supply chain management across different regions by implementing Industrial Engineering (IE) methodologies to enhance production efficiency and rationality. Improving production and sales mechanisms to ensure greater flexibility and balance in capacity allocation. Continuing to advance automation in high-precision product manufacturing and inspection processes, while strengthening the application of digital tools. Utilizing real-time remote monitoring to boost efficiency and yield rates. At the same time, enhancing procurement and outsourced processing supply chain management to ensure stable supply and quality.

(II) Expected sales volume and basis

The Company's main business is the manufacturing and sales of connecting cables for computers, peripheral products and communications products. The launch of electronic products was based on the Company's past experience with customers and the actual operation and order-taking status of 2025Q1, while taking into account the increasingly optimistic global economic situation and recovery of computer products. The estimated sales value of major products in 2025 is as follows:

Unit: Thousand pcs

	Actual Figures for 2024	Forecast for 2025
Connection cables	73,414	75,231
Others	0	0
Total	73,414	75,231

(III) Key Production and Sales Policies

1. Marketing strategy

- (1) Actively participate in domestic and foreign commercial exhibitions and seminars to enhance product visibility and enhance cooperation opportunities with peers.
- (2) Deepening niche market channel deployment to enhance sales capabilities and expand market influence.
- (3) Developing cross-industry customer groups to expand business scope and mitigate the impact of seasonal sales fluctuations.
- (4) Strengthening profit management, optimizing production capacity utilization efficiency, and reducing inventory backlog risks.

2. Production policy

- (1) Enhancing Supply Chain Management Efficiency: Select and develop suitable suppliers, strengthen real-time supply chain monitoring and quality management, and reduce material transit turnover time.
- (2) Optimizing Capacity Forecasting and Allocation: Improve the accuracy of capacity forecasting to ensure flexibility and balance in internal and external capacity allocation.

- (3) Strengthening Material Management Systems: Utilize information management systems to enhance material flow efficiency, reduce inventory backlog, and establish real-time inventory alerts and response mechanisms.
- (4) Advancing Process and Equipment Automation: Continuously optimize production equipment and fixtures to improve process precision and production efficiency, ensuring stable product quality.

III. Future Company Development Strategy

With years of deep R&D expertise and outstanding production management capabilities in the connector and transmission line industry, Jinhao is further expanding its business landscape, driving technological innovation and market deployment. The company's future development strategy will focus on the following directions:

1. Leveraging over 30 years of R&D experience, a nationally certified laboratory in China, and supplier qualifications recognized by internationally renowned brands, Ji-Haw will continue to enhance product performance and service quality, strengthening its competitive advantage in the global market.

2. Utilizing its solid product development capabilities and production foundation, the company will collaborate with cross-industry partners to expand its business from components to module/system integration. Additionally, it will extend beyond computer peripherals into high-growth markets such as cloud data centers, medical biotechnology, networking equipment, industrial control, energy technology, and autonomous vehicle subsystems.

3. Deepening relationships with strategic customers, Ji-Haw will actively engage in co-development, co-design, and customized production models to establish collaborations with other world-class enterprises. The company will also align with customers' time-to-market and time-to-volume requirements to seize greater business opportunities.

4. In the AI sector, Ji-Haw plans to make extensive investments in automotive applications, smart security, smart healthcare, smart retail, smart factories, generative AI, and other related AI fields. The company currently has three AI-related subsidiaries, each operating in different domains. Through its brand "Heph A.I.," Ji-Haw is integrating AI resources across the group to build a comprehensive AI ecosystem. Over the next few years, this initiative is expected to contribute significantly to revenue growth and profitability.

IV. Impact of External Competitive Environment, Regulatory Environment, and Overall Business Environment

In recent years, amid ongoing global economic turbulence and escalating geopolitical conflicts, China has been adjusting the balance between domestic and external demand, driving industrial upgrades and structural adjustments. As a result, economic growth momentum has gradually shifted from an export-driven model to a domestic demand-oriented approach. However, this policy transition, coupled with global inflationary pressures, has posed significant challenges for the manufacturing sector, including rising labor costs and increasing supply chain uncertainties. Businesses are also facing greater difficulties in workforce allocation.

Furthermore, with the promotion of "localized procurement" policies, the competitive landscape of the cable and connector industry has undergone significant changes. Moving forward, market pressure from local Chinese enterprises and Southeast Asian manufacturers is expected to intensify, leading to fiercer price competition and squeezing profit margins for traditional manufacturers.

However, within these challenges lie opportunities. In 2024, the rapid development of the new energy vehicle (NEV) industry and the increasing penetration of electric vehicles have driven strong market demand. Governments worldwide are introducing policies to support green energy and environmental technologies, leading to surging demand in automotive electronics, energy-efficient solutions, and medical biotechnology. Companies that align with market trends, actively expand into these high-growth sectors, and leverage technological innovation and product upgrades can transition from traditional manufacturing models to technology-integrated and service-oriented business models, thereby enhancing their competitive edge and securing long-term market opportunities.

Regarding AI business development, 2024 marks a critical turning point in AI advancements, with the accelerated adoption of generative AI, edge computing, and AI-driven automation in decision-making. These innovations are reshaping business operations across various industries. According to Gartner, by 2027, AI-driven productivity improvements will become a key metric for evaluating national economic competitiveness. Therefore, businesses must accelerate AI adoption, not only for product and service innovation but also for optimizing internal operations and talent strategy development. Only by fully enhancing digital transformation capabilities can companies maintain a competitive advantage in a rapidly evolving market, ensuring sustainable growth and long-term success.

Ji-Haw Industrial, Co., Ltd.

Chairman: Hao-Ji Shi

Manager: Jess Lin

Accounting supervisor: Po-Rong Chen

Attachment II

Ji-Haw Industrial, Co., Ltd. Audit Committee's Review Report

The Board of Directors has submitted the Company's 2024 Annual Business Report, Financial Statements, and Loss Appropriation Proposal for review. The financial statements have been audited and certified by accountants Huang Yao Lin and Chou Shih Chieh from Deloitte Taiwan, and an audit report has been issued. The aforementioned Business Report, Financial Statements, and Loss Appropriation Proposal have been thoroughly reviewed by this Audit Committee and found to be in compliance. Therefore, in accordance with the relevant provisions of the Securities Exchange Act and the Company Act, this report is hereby submitted for your review.

Sincerely,

Ji-Haw Industrial, Co., Ltd.

2025 General Meeting of Shareholders

Ji-Haw Industrial, Co., Ltd.

Audit Committee Convener:
En-Guo Wang

March 17, 2025

Attachment III

Remuneration of directors and independent directors

Unit: NT\$ thousand

Title	Name	Remuneration to directors								The sum of A, B, C and D as a percentage of net loss after tax		Remuneration received as company part-time employee								The sum of A, B, C, D, E, F and G as a percentage of net profit after tax		Remuneration received from investors other than subsidiaries or parent company
		Remuneration (A)		Severance pay and pension (B)		Directors' Remuneration (C)		Business execution expenses (D)				Salaries, bonuses and allowances (E)		Severance pay and pension (F)		Remuneration to employees (G)						
		The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company	All companies included in the financial report	The Company		All companies included in the financial report		The Company	All companies included in the financial report	
Amount in cash	Amount in stock															Amount in cash	Amount in stock					
Chairman	Hao Ji Shi	820	1,060	0	0	0	0	60	60	880 0.35%	1,120 0.45%	2,607	2,607	0	0	0	0	0	0	3,487 1.40%	3,727 1.50%	None
Director	Chao-Yang He	600	600	0	0	0	0	45	45	645 0.26%	645 0.26%	0	0	0	0	0	0	0	0	645 0.26%	645 0.26%	None
Director	Bai-Hu Zeng	600	600	0	0	0	0	45	45	645 0.26%	645 0.26%	0	0	0	0	0	0	0	0	645 0.26%	645 0.26%	None
Director	Chen Guo	600	600	0	0	0	0	40	40	640 0.26%	640 0.26%	0	0	0	0	0	0	0	0	640 0.26%	640 0.26%	None
Independent director	En-Guo Wang (Note 1)	995	995	0	0	0	0	60	60	1,055 0.42%	1,055 0.42%	0	0	0	0	0	0	0	0	1,055 0.42%	1,055 0.42%	None
Independent director	Xin-Jie Gong	600	600	0	0	0	0	45	45	645 0.26%	645 0.26%	0	0	0	0	0	0	0	0	645 0.26%	645 0.26%	None
Independent director	Tsai-Fu Lin (Note 2)	305	305	0	0	0	0	25	25	330 0.13%	330 0.13%	0	0	0	0	0	0	0	0	330 0.13%	330 0.13%	None
1. Please describe the remuneration policies, systems, standards, and structures for independent directors, and their linkage to the amount of remuneration based on factors such as responsibilities, risks, and time invested: The Company's remuneration payment policy for directors is stipulated in the Articles of Incorporation. Remuneration to the president and vice president is handled according to the Company's Labor and Wage Cycle Rules According to Articles of Incorporation, the Company shall set aside 1% to 5% of the annual profit, if any, as remuneration to directors and supervisors. However, earning shall first be used to make up for accumulated losses. The performance evaluation and remuneration to directors and company officers shall be based on the usual standards of the industry, while taking into account the reasonableness of the linkage to the individuals performance, performance evaluation results and the Company's operating performance and future risks.																						
2. Other than the disclosure in the above table, remunerations to the directors for providing services (such as serving as a consultant to the non-employees of the parent company/all companies listed in the financial statements/reinvested enterprises, etc.) in the most recent year: None.																						

1. Please describe the remuneration policies, systems, standards, and structures for independent directors, and their linkage to the amount of remuneration based on factors such as responsibilities, risks, and time invested:

The Company's remuneration payment policy for directors is stipulated in the Articles of Incorporation. Remuneration to the president and vice president is handled according to the Company's Labor and Wage Cycle Rules According to Articles of Incorporation, the Company shall set aside 1% to 5% of the annual profit, if any, as remuneration to directors and supervisors. However, earning shall first be used to make up for accumulated losses. The performance evaluation and remuneration to directors and company officers shall be based on the usual standards of the industry, while taking into account the reasonableness of the linkage to the individuals performance, performance evaluation results and the Company's operating performance and future risks.

2. Other than the disclosure in the above table, remunerations to the directors for providing services (such as serving as a consultant to the non-employees of the parent company/all companies listed in the financial statements/reinvested enterprises, etc.) in the most recent year: None.

Note 1: En-Guo Wang serves as the Chairman of the Compensation, Audit, and Sustainability Committees as an Independent Director.

Note 2: Tsai-Fu Lin was elected as an independent director at the shareholders' meeting on June 28, 2024.

Attachment IV



勤業眾信

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August 13, 2024, Deloitte Audit No. 11306923

Recipient: Jin Haw Industrial Co., Ltd.

Subject: In response to your company's request, our firm has issued a composite opinion regarding the change in accounting policy for subsequent measurement of investment property to the fair value model. Please review accordingly.

Explanation:

1. This is handled in accordance with Article 6 of the "Regulations Governing the Preparation of Financial Reports by Securities Issuers." Our firm has provided an opinion on the reasonableness of the accounting policy change, as Jin Haw Industrial Co., Ltd. has adopted the fair value model for subsequent measurement of investment property starting from the 113th fiscal year.
2. Jin Haw Industrial Co., Ltd. previously adopted the cost model for the subsequent measurement of investment properties.
3. To provide more reliable and relevant financial information and enhance financial statement transparency, Jin Haw Industrial Co., Ltd. has changed its subsequent measurement of investment properties from the cost model to the fair value model. This change is expected to better reflect the fair value of the company's investment properties and align with the accounting principle of relevance.
4. Subsequent measurement of investment property has been changed to the fair value model. In accordance with Article 6 of the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," this constitutes a change in accounting policy. Therefore, it is necessary to calculate the impact of applying the new accounting policy retrospectively on the affected items and amounts of the prior year, as well as the impact on the beginning retained earnings of the prior year.
5. If Jin Haw Industrial Co., Ltd. retrospectively applies the fair value model for subsequent measurement of investment property starting from January 1, 2023, the investment property balance as of January 1, 2023, and December 31, 2023, will increase by NT\$495,774 thousand and NT\$485,327 thousand, respectively. Deferred income tax liabilities will increase by NT\$31,648 thousand and NT\$31,143 thousand, respectively. Retained earnings will increase by NT\$464,126 thousand and NT\$457,204 thousand, respectively, while other equity

will increase by NT\$0 thousand and NT\$275 thousand, respectively. In the consolidated statement of comprehensive income for 2023, depreciation expense on investment property will decrease by NT\$2,951 thousand, while investment property valuation loss will increase by NT\$10,447 thousand. Income tax expense will decrease by NT\$574 thousand, resulting in a net profit reduction of NT\$6,922 thousand for 2023. Additionally, other comprehensive income (net of tax) for 2023 will increase by NT\$275 thousand. The aforementioned decreases in net profit and total comprehensive income attributable to the shareholders of the parent company amount to NT\$6,922 thousand and NT\$275 thousand, respectively.

6. In accordance with the Financial Supervisory Commission's regulations set forth in Letter No. 10901500221 dated March 31, 2021, publicly traded companies that adopt the fair value model for subsequent measurement of investment property, as stipulated in the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," must allocate a special earnings reserve equivalent to the increase in retained earnings resulting from the adoption of the fair value model, restricting its distribution. However, as of January 1, 2024, the company still has an accumulated deficit to be offset, and therefore, there is no need to allocate a special earnings reserve to restrict profit distribution.
7. In summary, we, as certified public accountants, believe that the accounting policy change by Jin Haw Industrial Co., Ltd. to adopt the fair value model for the subsequent measurement of investment property starting from the 2024 fiscal year, including the stated reasons for the original and revised accounting policies, the calculation of the impact on prior-year financial items due to the retrospective application of the new accounting policy, and the actual impact on the beginning retained earnings of the prior year, is reasonable.

Deloitte Taiwan

CPA: Yao-Lin Huang

CPA: Shih-Chieh Chou

Attachment V

Ji-Haw Industrial, Co., Ltd.

" Regulations Governing Procedure for Board of Directors Meetings," comparison table of the articles before and after Amendment.

Revised clause	Clause in force	Explanation
Title: Regulations Governing Procedure for Board of Directors <u>Meetings</u>	Title: Regulations Governing Procedure for Board of Directors <u>Meeting Rules</u>	Revised in accordance with the reference template of the "○○ Corporation Board of Directors Meeting Rules" issued by the Financial Supervisory Commission.
Article 1: In order to establish a sound board governance system, strengthen the supervisory function, and enhance the management function of the Company, these regulations are established in accordance with Article 2 of the 'Regulations Governing Procedure for Board of Directors Meetings of Public Companies' for compliance."	1. These Regulations are established in accordance with Article 26-3, Paragraph 8 of the Securities and Exchange Act (hereinafter referred to as the "SEA").	Revised in accordance with the reference template of the "○○ Corporation Board of Directors Meeting Rules" and the Taiwan Stock Exchange letter No. 1130015652 dated August 23, 2024.
<u>Article 2: The main meeting content, operating procedures, items to be recorded in the meeting minutes, announcements, and other matters to be followed in the meetings of the Company's board of directors shall be handled in accordance with the provisions of these regulations.</u>		
Article 3: The Company's board of directors shall be convened once every quarter. The notice for convening a board meeting shall specify the reasons for the meeting and be given to all directors at least seven days in advance. However, in the event of an emergency, a meeting may be convened at any time. The	2. The Board of Directors shall convene at least once per quarter. When convening a meeting, the agenda shall be specified in the notice, which shall be sent to all directors at least seven days in advance. However, in case of emergencies, a meeting may be convened at any time. The notice of the meeting	

Revised clause	Clause in force	Explanation
<p>aforementioned notice may be given electronically if agreed upon by the recipients.</p> <p>Matters specified in Paragraph 1 of Article 12 of these regulations shall be listed in the meeting notice in advance, except in cases of sudden emergencies or legitimate reasons, and shall not be proposed as extempore motions.</p>	<p>mentioned in the preceding paragraph may be sent electronically with the consent of the recipient.</p> <p>Matters specified in Article 5-1 shall be listed in the meeting agenda, except in cases of sudden emergencies or legitimate reasons, and shall not be proposed as ad hoc motions.</p>	
<p>Article 4: The designated unit responsible for board meeting affairs of the Company shall be the <u>Finance Department</u>.</p> <p>The meeting affairs unit shall draft the agenda for the board meetings and provide sufficient meeting materials, which shall be sent together with the meeting notice.</p> <p>If a director considers the meeting materials to be insufficient, they may request additional information from the meeting affairs unit. If a director deems the proposal materials inadequate, the board may resolve to postpone the discussion.</p>	<p>4. The designated unit responsible for board meeting affairs of the Company shall be the <u>Stock Affairs Section</u>.</p> <p>The meeting affairs unit shall draft the agenda for the board meetings and provide sufficient meeting materials, which shall be sent together with the meeting notice.</p> <p>If a director considers the meeting materials to be insufficient, they may request additional information from the meeting affairs unit. If a director deems the proposal materials inadequate, the board may resolve to postpone the discussion.</p>	
<p>Article 5: A signature book shall be provided for attending directors to sign when the company's board of directors convenes, for verification purposes.</p> <p>Directors shall attend board meetings in person. If they are unable to attend in person, they may authorize another director to attend on their behalf in accordance with the company's articles of incorporation. Participation in meetings via video conferencing shall be deemed as attendance in person.</p>	<p>6. When convening a Board of Directors meeting, a sign-in book shall be provided for attending directors to sign in for record-keeping purposes.</p> <p>Directors shall personally attend board meetings. If a director is unable to attend in person, they may authorize another director to attend on their behalf in accordance with the company's Articles of Incorporation. Directors participating in the meeting via video conferencing shall be deemed present in person but must submit a signed attendance card via fax as a substitute for signing in.</p>	

Revised clause (3~4 Omitted)	Clause in force (3~4 Omitted)	Explanation
	<p><u>If the company has independent directors, at least one independent director shall personally attend the Board of Directors meetings. For matters requiring board resolutions as specified in Paragraph 1, all independent directors shall attend the board meeting. If an independent director is unable to attend in person, they shall authorize another independent director to attend on their behalf. If an independent director expresses opposition or reservations, such opinions shall be recorded in the meeting minutes. If an independent director is unable to personally attend the meeting to express opposition or reservations, they shall, except for legitimate reasons, provide a written opinion in advance, which shall be included in the meeting minutes.</u></p>	
Article 6: The location and time of the company's board meetings shall be set within the company's registered place of business and during office hours or at a location and time convenient for directors to attend and suitable for holding board meetings.	<u>3.</u> The location and time of the company's board meetings shall be set within the company's registered place of business and during office hours or at a location and time convenient for directors to attend and suitable for holding board meetings.	
Article 7: Board meetings of the company shall be convened by the chairperson of the board, who shall also serve as the meeting chair. However, for the first board meeting of each term, if the meeting is convened by the director who has received the highest number of votes representing voting rights at	7. Board meetings of the company shall be convened by the chairperson of the board, who shall also serve as the meeting chair. However, for the first board meeting of each term, if the meeting is convened by the director who has received the highest number of votes representing voting rights at	

Revised clause	Clause in force	Explanation
the shareholders' meeting, that director shall serve as the meeting chair. If there are multiple such directors, they shall mutually elect one person to serve as the chair. (2~ 3 Omitted)	the shareholders' meeting, that director shall serve as the meeting chair. If there are multiple such directors, they shall mutually elect one person to serve as the chair. (2~3 Omitted)	
<p>Article 8: When the Board of Directors convenes, the administrative unit responsible for the meeting shall prepare relevant materials for the attending directors to review at any time.</p> <p>When convening a meeting of the Board of Directors, depending on the agenda items, personnel from relevant departments or subsidiaries may be notified to attend the meeting as non-voting participants.</p> <p>When necessary, accountants, lawyers, or other professionals may also be invited to attend the meeting and provide explanations. However, they shall leave the meeting during the discussion and voting sessions.</p> <p>The chairperson of the Board shall call the meeting to order once the scheduled meeting time has arrived and a majority of the directors are present.</p> <p>If, by the scheduled meeting time, less than half of the directors are present, the chairperson may announce a postponement of the meeting on the same day, with a maximum of two postponements allowed. If a quorum is still not met after two postponements, the chairperson may reconvene the meeting in accordance with the procedures set forth</p>	<p>8. When the company convenes a Board of Directors meeting, relevant departments or subsidiaries may be notified to attend based on the agenda items. If necessary, accountants, lawyers, or other professionals may also be invited to attend the meeting and provide explanations. However, they must leave during discussions and voting.</p> <p>9. If the scheduled meeting time has arrived and less than half of all directors are present, the chairperson may announce a postponement of the meeting, with a maximum of two postponements. If the required quorum is still not met after two postponements, the chairperson may reconvene the meeting following the procedures</p>	

Revised clause	Clause in force	Explanation
in Article 3, Paragraph 2. The term "all directors" as used in the preceding paragraph and in Article 16, Paragraph 2, Subparagraph 2, refers to the actual number of directors in office.	stipulated in Article 2, Paragraph 1. The term "all directors" in the preceding paragraph refers to the actual number of directors currently in office.	
Article 9: The entire process of the company's board meetings shall be recorded via audio or video for documentation purposes, and these records must be kept for at least five years. The records may be stored electronically. If, before the expiration of the retention period, a lawsuit arises concerning decisions made at the board meeting, the related audio or video documentation must be retained until the conclusion of the lawsuit. For meetings held via video conferencing, the video and audio materials shall be considered part of the meeting minutes and must be properly preserved for the duration of the company's existence.	<u>16.</u> The company shall record or videotape the entire board meeting and retain the recordings for at least five years, which may be stored electronically. If a lawsuit arises concerning board resolutions before the expiration of the retention period, the relevant recordings or video records shall continue to be preserved until the conclusion of the litigation. For board meetings held via video conferencing, the video and audio recordings shall be considered part of the meeting minutes and must be properly preserved for the duration of the company's existence.	
Article 10: The agenda for the company's regular board meetings shall include at least the following items: 1. Reports: (1) The minutes of the previous meeting and the status of their implementation. (2) Important financial and business reports. (3) Internal audit reports. (4) Other significant reports. 2. Discussion Items: (1) Discussion items carried over from the previous meeting. (2) Items scheduled for discussion at the current	<u>5.</u> The agenda for the company's regular board meetings shall include at least the following items: 1. Reports: (1) The minutes of the previous meeting and the status of their implementation. (2) Important financial and business reports. (3) Internal audit reports. (4) Other significant reports. 2. Discussion Items: (1) Discussion items carried over from the previous meeting. (2) Items scheduled for discussion at the current	

Revised clause	Clause in force	Explanation
meeting. 3. Proposals for Unfinished Business.	meeting. 3. Proposals for Unfinished Business.	
Article 11: The company's board meeting shall proceed according to the agenda set out in the meeting notice. However, changes may be made if agreed upon by a majority of the attending directors. The chairperson shall not adjourn the meeting without the consent of a majority of the attending directors. During the meeting, if the number of attending directors falls below a majority of the total directors, any attending director may propose to suspend the meeting. The chairperson shall announce the suspension and apply the provisions of Article 8, Paragraph 5 accordingly. If, during the meeting, the chairperson is unable to preside over the meeting or fails to adjourn the meeting in accordance with Paragraph 2, the selection of a proxy to preside shall follow the provisions outlined in Article 7, Paragraph 3.	10. The board meeting shall proceed according to the agenda specified in the meeting notice. However, changes may be made with the consent of a majority of the attending directors. The chairman shall not unilaterally declare the meeting adjourned without the approval of a majority of the attending directors. During the proceedings, the chairman may announce recesses or discussions at their discretion. If the number of directors present falls below a majority of the attending directors during the meeting, the chairman shall announce a temporary suspension of the meeting upon proposal by the remaining directors, in accordance with the provisions of the preceding article, Paragraph 1.	
	<u>11. After a attending director speaks, the chairperson may personally respond, designate a relevant individual to reply, or request attending professionals to provide necessary information.</u> <u>If a director repeatedly speaks on the same agenda item or strays from the topic, thereby affecting other directors' opportunities to speak or obstructing the meeting proceedings, the chairperson may stop their speech.</u>	

Revised clause	Clause in force	Explanation
<p>Article 12: The following matters shall be presented for discussion at the company's board of directors meetings:</p> <p>1. The company's operational plan.</p> <p>2. The annual financial report and the second-quarter financial report that requires audit and certification by an accountant.</p> <p>3. The establishment or revision of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act (hereinafter referred to as the "Securities Act"), as well as the evaluation of the effectiveness of the internal control system.</p> <p>4. The establishment or revision of procedures for handling significant financial and business activities such as acquiring or disposing of assets, engaging in derivative transactions, lending funds to others, endorsing or providing guarantees for others, in accordance with Article 36-1 of the Securities Act.</p> <p>5. The raising, issuance, or private placement of securities with equity characteristics.</p> <p>6. The appointment or dismissal of the financial, accounting, or internal audit executives.</p> <p>7. Donations to related parties or significant donations to non-related parties. However, donations made for urgent disaster relief due to major natural disasters may be ratified at</p>	<p><u>5-1. The company shall submit the following matters for discussion by the Board of Directors:</u></p> <p><u>1. The company's business operation plan.</u></p> <p><u>2. The annual financial report and semi-annual financial report. However, the semi-annual financial report is exempt from this requirement if it is not subject to CPA audit and attestation under applicable laws and regulations.</u></p> <p><u>3. The establishment or revision of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act (hereinafter referred to as the "Securities Act"), as well as the evaluation of the effectiveness of the internal control system.</u></p> <p>4. The establishment or revision of procedures for handling significant financial and business activities such as acquiring or disposing of assets, engaging in derivative transactions, lending funds to others, endorsing or providing guarantees for others, in accordance with Article 36-1 of the Securities Act.</p> <p>5. The raising, issuance, or private placement of securities with equity characteristics.</p> <p>6. The appointment or dismissal of the financial, accounting, or internal audit executives.</p> <p>7. Donations to related parties or significant donations to non-related parties. However, donations made for urgent disaster relief due to major natural disasters may be ratified at</p>	

Revised clause	Clause in force	Explanation
<p>the next board meeting.</p> <p>8. Matters that, according to Article 14-3 of the Securities and Exchange Act, other laws or regulations, or the company's articles of incorporation, must be resolved by the shareholders' meeting or the board of directors, or major matters as prescribed by regulatory authorities.</p> <p>For the purposes of the preceding section, "related parties" refer to related parties as defined by the financial reporting standards for securities issuers; "significant donations to non-related parties" refer to donations where the amount for each donation, or the total donation to the same recipient within one year, reaches NT\$100 million or more, or exceeds 1% of the most recent annual net revenue reported in the audited financial report, or 5% of the paid-in capital. (For foreign companies with no par value shares or with a par value per share not equal to NT\$10, the 5% of paid-in</p>	<p>the next board meeting.</p> <p>8. Matters that, according to Article 14-3 of the Securities and Exchange Act, other laws or regulations, or the company's articles of incorporation, must be resolved by the shareholders' meeting or the board of directors, or major matters as prescribed by regulatory authorities.</p> <p><u>9. If the salaries and compensation of directors and managers recommended by the Compensation Committee are not adopted or are modified, the resolution must be approved by at least two-thirds of all directors attending the meeting and by a majority of the attending directors. Additionally, the resolution must specify whether the approved salaries and compensation are more favorable than those recommended by the Compensation Committee.</u></p> <p>For the purposes of the preceding section, "related parties" refer to related parties as defined by the financial reporting standards for securities issuers; "significant donations to non-related parties" refer to donations where the amount for each donation, or the total donation to the same recipient within one year, reaches NT\$100 million or more, or exceeds 1% of the most recent annual net revenue reported in the audited financial report, or 5% of the paid-in capital. (For foreign companies with no par value shares or with a par value per share not equal to NT\$10, the 5% of paid-in</p>	

Revised clause	Clause in force	Explanation
<p>capital is calculated based on 2.5% of shareholders' equity.) (Omitted)</p> <p><u>At least one independent director must personally attend the board meeting. For matters that must be resolved by the board as per the first item, all independent directors must attend the meeting. If an independent director cannot attend personally, they must appoint another independent director as a proxy. If an independent director has objections or reservations, these must be stated in the meeting minutes. If an independent director cannot attend the meeting to express their objections or reservations, they must provide written opinions in advance, which must also be included in the meeting minutes, unless there is a valid reason for their absence.</u></p>	<p>capital is calculated based on 2.5% of shareholders' equity.) (Omitted)</p>	
<p>Article 13: (1 Omitted)</p> <p>During the vote on board matters, if the chairperson inquires and there are no objections from all attending directors, the matter shall be deemed approved. If there are objections after the chairperson's inquiry, the matter shall be put to a vote.</p>	<p><u>12.</u> (1 Omitted)</p> <p><u>Unless otherwise stipulated by this Act or the Company Act, resolutions of the Board of Directors shall require the attendance of a majority of the directors and the approval of a majority of the attending directors.</u></p> <p>During the vote on board matters, if the chairperson inquires and there are no objections from all attending directors, the matter shall be deemed approved. If there are objections after the chairperson's inquiry, the matter shall be put to a vote. <u>Unless the resolution is unanimously approved by all attending directors without objection, the method of vote</u></p>	

Revised clause	Clause in force	Explanation
<p>The method of voting shall be selected by the chairperson from the following options, but if there are objections from the attendees, the majority opinion shall decide the voting method:</p> <ol style="list-style-type: none"> 1. Voting by raising hands or using voting devices. 2. Roll call voting. 3. Voting by ballot. 4. A voting method selected by the company. <p>For the purposes of the preceding two paragraphs, "all attending directors" excludes directors who, according to Article 15, Paragraph 1, are prohibited from exercising voting rights.</p>	<p><u>monitoring and counting shall be designated by the chairperson. However, the vote monitors must be directors.</u></p> <p><u>The term "all attending directors" in the preceding two paragraphs does not include directors who are prohibited from exercising voting rights under Article 14, Paragraph 1.</u></p> <p><u>The method of voting on proposals shall be selected by the chairperson from the following options. However, if any attending director objects, the method shall be determined by majority opinion:</u></p> <ol style="list-style-type: none"> <u>1.Voting by raising hands or using an electronic voting device.</u> <u>2.Roll-call voting. If a roll-call vote is proposed by an attending director and supported by at least one-fifth of all directors, it shall be adopted.</u> <u>3.Voting by ballot.</u> <p><u>If there are amendments or alternative proposals to the same motion, the chairperson shall determine the voting order along with the original proposal. However, if one proposal is approved, the others shall be considered rejected without the need for further voting.</u></p>	
<p><u>Article 14: The resolution of board matters, unless otherwise specified by the Securities and Exchange Act or the Company Act, shall require the attendance of a majority of the directors, and approval by a majority of the attending directors.</u></p> <p><u>If there are amendments or alternatives to the same</u></p>		

Revised clause	Clause in force	Explanation
<p><u>proposal, the chairperson shall determine the order of voting, along with the original proposal. However, if one of the proposals is approved, the others shall be deemed rejected and no further voting is required.</u></p> <p><u>If it is necessary to appoint vote monitors and vote counters, the chairperson shall designate them.</u></p> <p><u>However, the vote monitors must be directors.</u></p> <p><u>The results of the vote shall be reported immediately and recorded.</u></p>		
<p>Article 15: A director who has a personal interest, or whose representative corporation has a conflict of interest with a meeting agenda item, must explain the important aspects of such interest at the board meeting. If there is a risk of harming the company's interests, the director shall not participate in the discussion or voting, and must recuse themselves during the discussion and vote. The director may not act as a proxy for other directors to exercise their voting rights on such matters.</p> <p>The spouse, blood relatives within the second degree of kinship, or a company under the director's control or subordinate to the director, who have an interest in the meeting agenda item, shall be considered as having a personal interest in the matter for the director.</p> <p>For resolutions at the board meeting, in the case of directors who are prohibited from exercising voting rights, the provisions of Article 206, Paragraph 4 of the Company</p>	<p>14. If a director has a conflict of interest in a meeting matter, whether personally or on behalf of the legal entity they represent, they shall explain the key details of the conflict during the board meeting. If the conflict may harm the company's interests, the director may express opinions and respond to inquiries but shall not participate in discussions or voting. Additionally, they must recuse themselves from discussions and voting and may not act as a proxy for other directors in exercising voting rights.</p> <p>If a director's spouse, a relative within the second degree of kinship, or a company in a controlling or subordinate relationship with the director has an interest in the discussed matter, the director shall be deemed to have a personal conflict of interest regarding that matter.</p> <p>Resolutions of the Board of Directors involving directors who are prohibited from voting under the preceding provisions shall be handled in accordance with Article 206,</p>	

Revised clause	Clause in force	Explanation
Act shall apply in accordance with Article 180, Paragraph 2 of the Company Act.	Paragraph 3 of the Company Act, which applies Article 180, Paragraph 2 mutatis mutandis.	
<p>Article 16: Minutes shall be made for the company's board meetings, and the minutes must include the following details:</p> <ol style="list-style-type: none"> 1. The session (or year) and time and location of the meeting. 2. The name of the chairperson. 3. The attendance status of directors, including the names and number of directors present, on leave, and absent. 4. The names and titles of those in attendance. 5. The name of the person recording the minutes. 6. Report items. 7. Discussion items: the decision-making methods and results for each proposal, summaries of speeches made by directors, experts, and others, the names of directors involved in conflicts of interest as per the previous article, a description of the key aspects of their interest, reasons for recusal or non-recusal, recusal status, any objections or reservations and whether they were recorded or provided in written form, as well as the written opinions of independent directors provided in accordance with Article 12, Paragraph 4. 8. Proposals for unfinished business: the name of the proposer, the decision-making method and results for each proposal, summaries of speeches made by directors, experts, and others, 	<p>15. Minutes shall be made for the company's board meetings, and the minutes must include the following details:</p> <ol style="list-style-type: none"> 1. The session (or year) and time and location of the meeting. 2. The name of the chairperson. 3. The attendance status of directors, including the names and number of directors present, on leave, and absent. 4. The names and titles of those in attendance. 5. The name of the person recording the minutes. 6. Report items. 7. Discussion items: the decision-making methods and results for each proposal, summaries of speeches made by directors, experts, and others, the names of directors involved in conflicts of interest as per the previous article, a description of the key aspects of their interest, reasons for recusal or non-recusal, recusal status, any objections or reservations and whether they were recorded or provided in written form, as well as the written opinions of independent directors provided in accordance with Article 12, Paragraph 4. 8. Proposals for unfinished business: the name of the proposer, the decision-making method and results for each proposal, summaries of speeches made by directors, experts, and others, 	

Revised clause	Clause in force	Explanation
<p>the names of directors involved in conflicts of interest as per the previous article, a description of the key aspects of their interest, reasons for recusal or non-recusal, recusal status, and any objections or reservations and whether they were recorded or provided in written form.</p> <p>9. Other items that must be recorded.</p> <p>If the following circumstances occur regarding board resolutions, in addition to being recorded in the meeting minutes, they must be publicly announced and reported on the Public Information Observatory designated by the Financial Supervisory Commission within two days from the date of the board meeting:</p> <p>1. Independent directors have objections or reservations, and these are recorded or provided in written form.</p> <p>2. Matters that have not been approved by the company's audit committee but have been approved by more than two-thirds of all directors.</p> <p>The board meeting attendance register is part of the meeting minutes and must be properly preserved for the duration of the company's existence.</p> <p>The meeting minutes must be signed or stamped by the chairperson and the recorder, and distributed to all directors within 20 days after the meeting. They should be included in the company's important records and properly preserved for the duration of the company's existence.</p>	<p>the names of directors involved in conflicts of interest as per the previous article, a description of the key aspects of their interest, reasons for recusal or non-recusal, recusal status, and any objections or reservations and whether they were recorded or provided in written form.</p> <p>9. Other items that must be recorded.</p> <p>If a resolution of the Board of Directors involves material information that is required by laws or regulations to be disclosed, the company shall make a public announcement and file the report on the information disclosure website designated by the competent authority within the prescribed time frame.</p> <p>The board meeting attendance register is part of the meeting minutes and must be properly preserved for the duration of the company's existence.</p> <p>The meeting minutes must be signed or stamped by the chairperson and the recorder, and distributed to all directors within 20 days after the meeting. They should be included in the company's important records and properly preserved for the duration of the company's existence.</p>	

Revised clause	Clause in force	Explanation
(Omitted)	The preparation and distribution of the meeting minutes in accordance with the first paragraph may be done electronically. (Omitted)	
Article 17: Except for the matters that must be presented for discussion at the company's board meeting as specified in Article 12, Paragraph 1, the board may, according to laws, regulations, or the company's articles of incorporation, authorize the chairperson to exercise the powers of the board. The scope of this authorization includes the following: 1. Acting in accordance with the company's approved decision-making authority table. 2. Acting in accordance with the company's management regulations, systems, and procedures.	5-2. Except for matters that must be submitted to the Board of Directors for discussion under Article 5-1, Paragraph 1, the Board of Directors of the company may, in accordance with laws, regulations, or the company's Articles of Incorporation, authorize the Chairperson to exercise the Board's powers. The scope of such authorization includes the following: 1. Handling matters in accordance with the company's approval authority table. 2. Acting in accordance with the company's management regulations, systems, and procedures. 3. <u>Evaluating the qualifications of accountants and nominating suitable candidates.</u> 4. <u>Based on the company's funding needs, handling endorsement and guarantee matters within the limits prescribed by the procedures for lending funds and providing endorsements and guarantees, as well as conducting transactions within the limits set by the procedures for acquiring or disposing of assets, with execution details reported to the Board of Directors.</u> 5. <u>Approving compensation for directors and managers that exceeds the recommendations of the Compensation Committee, as</u>	

Revised clause	Clause in force	Explanation
	<u>passed by the Board of Directors.</u>	
<u>Article 18: The establishment of these meeting regulations must be approved by the company's board of directors and reported to the shareholders' meeting. Any future amendments may be authorized for resolution by the board of directors.</u>		

Attachment VI

Ji-Haw Industrial, Co., Ltd.

“Ethical Corporate Management Best Practice Principles” comparison table of the articles before and after Amendment.

Revised clause	Clause in force	Explanation
<p>Article 2: Unethical conduct is prohibited When engaging in commercial activities, directors, managers, employees, and mandataries of the Companies or persons having substantial control over such companies ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.</p> <p>(Omitted below)</p>	<p>Article 2: Unethical conduct is prohibited When engaging in commercial activities, directors, Supervisors, managers, employees, and mandataries of the Companies or persons having substantial control over such companies ("substantial controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("unethical conduct") for purposes of acquiring or maintaining benefits.</p> <p>(Omitted below)</p>	<p>Delete the text "Supervisors".</p>
<p>Article 5: Policy The Company shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith and obtain <u>approval from the board of directors</u>, and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.</p>	<p>Article 5: Policy The Company shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith and obtain and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable development.</p>	<p>Revised in accordance with the Taiwan Stock Exchange letter No. 1080008378, dated May 23, 2019.</p>
<p>Article 7 (Scope of Prevention Programs) The Company shall establish a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business</p>	<p>Article 7 (Scope of Prevention Programs) When establishing the prevention program, the Company shall analyze business activities within its scope that have a higher risk</p>	<p>Same as above.</p>

Revised clause	Clause in force	Explanation
<p>activities within their business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly and review their adequacy and effectiveness on a regular basis.</p> <p>It is advisable for the Companies to refer to prevailing domestic and foreign standards or guidelines in establishing the prevention programs, which shall at least include preventive measures against the following:</p> <p>(Omitted below)</p>	<p>of unethical conduct and strengthen the relevant preventive measures.</p> <p>The prevention program established by the Company shall at least include preventive measures for the following behaviors:</p> <p>(Omitted below)</p>	
<p>Article 8: Commitment and Implementation</p> <p><u>The company shall request their directors and senior management to issue a statement of compliance with the ethical management policy and require in the terms of employment that employees comply with such policy.</u></p> <p>The Companies and their respective business group shall clearly specify in their rules and external documents and on the company website the ethical corporate management policies and the commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.</p> <p><u>The Companies shall compile documented information on the ethical management policy, statement, commitment and implementation mentioned in</u></p>	<p>Article 8: Commitment and Implementation</p> <p>The Companies and their respective business group shall clearly specify in their rules and external documents and on the company website the ethical corporate management policies and the commitment by the board of directors and senior management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.</p>	Same as above.

Revised clause	Clause in force	Explanation
<u>the first and second paragraphs and retain said information properly.</u>		
Article 10: Bribery is Prohibited When conducting business, the Company and their directors, managers, employees, mandataries, and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.	Article 10: Bribery is Prohibited When conducting business, the Company and their directors, <u>Supervisors</u> , managers, employees, mandataries, and substantial controllers, may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders.	Delete the text "Supervisor".
Article 11: Illegal Political Donation is Prohibited When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and their directors, managers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.	Article 11: Illegal Political Donation is Prohibited When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and their directors, <u>Supervisors</u> , managers, employees, mandataries, and substantial controllers, shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.	Same as above.
Article 12: Improper Donation or Sponsorship is Prohibited When making or offering donations and sponsorship, the Company and their directors, managers, employees, mandataries, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.	Article 12: Improper Donation or Sponsorship is Prohibited When making or offering donations and sponsorship, the Company and their directors, <u>Supervisors</u> , managers, employees, mandataries, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.	Same as above.

Revised clause	Clause in force	Explanation
<p>Article 13: Unreasonable present, hospitality or other improper benefits are prohibited</p> <p>The Company and their directors, managers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.</p>	<p>Article 13: Unreasonable present, hospitality or other improper benefits are prohibited</p> <p>The Company and their directors, <u>Supervisors</u>, managers, employees, mandataries, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.</p>	Same as above.
<p>Article 14: Infringement of intellectual property rights is prohibited</p> <p>The Company and their directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, the company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.</p>	<p>Article 14: Infringement of intellectual property rights is prohibited</p> <p>The Company and their directors, <u>Supervisors</u>, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, the company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.</p>	Same as above.
<p>Article 16: Preventing products and services from damaging the safety of its stakeholders</p> <p>In the course of research and development, procurement, manufacture, provision, or sale of products and services, the Company and their directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the</p>	<p>Article 16: Preventing products and services from damaging the safety of its stakeholders</p> <p>In the course of research and development, procurement, manufacture, provision, or sale of products and services, the Company and their directors, <u>Supervisors</u>, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations and international</p>	Same as above.

Revised clause	Clause in force	Explanation
transparency of information about, and safety of, their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the company shall, in principle, recall those products or suspend the services immediately.	standards to ensure the transparency of information about, and safety of, their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the company shall, in principle, recall those products or suspend the services immediately.	
<p>Article 17: Organization and Responsibility</p> <p>The directors, managers, employees, mandataries, and substantial controllers of a The Company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.</p> <p>To achieve sound ethical corporate management, the Company shall establish a dedicated unit that is under the board of directors and avail itself of adequate resources and staff itself with</p>	<p>Article 17: Organization and Responsibility</p> <p>The directors, <u>Supervisors</u>, managers, employees, mandataries, and substantial controllers of a The Company shall exercise the due care of good administrators to urge the company to prevent unethical conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.</p> <p>To achieve sound ethical corporate management, the Company shall establish a dedicated unit under the board of directors, responsible for formulating and supervising the</p>	Revised in accordance with the Taiwan Stock Exchange letter No. 1080008378, dated May 23, 2019.

Revised clause	Clause in force	Explanation
<p>competent personnel, responsible for establishing and supervising the implementation of the ethical corporate management policies and prevention programs. The dedicated unit shall be in charge of the following matters, and shall report to the board of directors on a regular basis (at least once a year):</p> <p>(1 Omitted)</p> <p>2. <u>Analyzing and assessing on a regular basis the risk of involvement in unethical conduct within the business scope,</u> adopting accordingly programs to prevent unethical conduct, and setting out in each program the standard operating procedures and conduct guidelines with respect to the company's operations and business.</p> <p>(3~6 Omitted)</p>	<p>implementation of ethical corporate management policies and prevention programs. The unit shall primarily be in charge of the following matters and shall report to the board of directors on a regular basis:</p> <p>(1 Omitted)</p> <p>2. Adopting accordingly programs to prevent unethical conduct, and setting out in each program the standard operating procedures and conduct guidelines with respect to the company's operations and business.</p> <p>(3~6 Omitted)</p>	
<p>Article 18: Compliance requirement to conduct business</p> <p>The company and their directors, managers, employees, mandataries, and substantial controllers shall comply with laws and regulations and the prevention programs when conducting business.</p>	<p>Article 18: Compliance requirement to conduct business</p> <p>The company and their directors, <u>Supervisors</u>, managers, employees, mandataries, and substantial controllers shall comply with laws and regulations and the prevention programs when conducting business.</p>	Delete the text "Supervisor".
<p>Article 19: Conflict of interest avoidance</p> <p>The Company shall adopt policies for preventing conflicts of interest to identify, monitor, and manage risks possibly resulting from unethical conduct, and shall also offer appropriate means for directors, managers, and other stakeholders attending or present at board meetings to voluntarily explain whether their interests would</p>	<p>Article 19: Conflict of interest avoidance</p> <p>The Company shall adopt policies for preventing conflicts of interest to identify, monitor, and manage risks possibly resulting from unethical conduct, and shall also offer appropriate means for directors, <u>Supervisors</u>, managers, and other stakeholders attending or present at board meetings to voluntarily explain whether</p>	Same as above.

Revised clause	Clause in force	Explanation
<p>potentially conflict with those of the company. When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, managers, and other stakeholders attending or present at board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.</p> <p>The Company' directors, managers, employees, mandataries, and substantial controllers shall not take advantage of their positions or influence in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.</p>	<p>their interests would potentially conflict with those of the company. When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, <u>Supervisor</u>, managers, and other stakeholders attending or present at board meetings of the Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the company, the concerned person may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.</p> <p>The Company' directors, <u>Supervisors</u>, managers, employees, mandataries, and substantial controllers shall not take advantage of their positions or influence in the companies to obtain improper benefits for themselves, their spouses, parents, children or any other person.</p>	
<p>Article 20: Accounting and Internal control (Omitted in the first item) The internal audit unit of the Company shall, based on the results of assessment of the risk of involvement in unethical conduct, devise relevant audit plans that</p>	<p>Article 20: Accounting and Internal control (Omitted in the first item) The internal audit unit of the Company shall regularly examine compliance with the aforementioned system, prepare audit reports, and submit them to the board of</p>	<p>Revised in accordance with the Taiwan Stock Exchange letter No. 1080008378, dated May 23, 2019.</p>

Revised clause	Clause in force	Explanation
<p>including auditees, audit scope, audit items, audit frequency, etc., and examine accordingly the compliance with the prevention programs. The internal audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary.</p> <p><u>The results of examination in the preceding paragraph shall be reported to senior management and the ethical management dedicated unit and put down in writing in the form of an audit report to be submitted to the board of directors.</u></p>	<p>directors. The unit may also appoint an accountant to perform the audit and, if necessary, engage professionals to assist.</p>	
<p>Article 21: Procedures and Guidelines</p> <p>The Company shall establish operational procedures and guidelines in accordance with the provisions of Article 6, setting forth specific requirements that directors, managers, employees, and substantial controllers must observe when performing their duties. The content shall include, at a minimum, the following matters:</p> <p>(Omitted below)</p>	<p>Article 21: Procedures and Guidelines</p> <p>The Company shall establish operational procedures and guidelines in accordance with the provisions of Article 6, setting forth specific requirements that directors, <u>Supervisors</u>, managers, employees, and substantial controllers must observe when performing their duties. The content shall include, at a minimum, the following matters:</p> <p>(Omitted below)</p>	<p>Delete the text "Supervisor".</p>
<p>Article 22: Training and Performance appraisal system</p> <p>(Omitted)</p> <p>The Company shall periodically organize training and awareness programs for directors, managers, employees, mandataries, and substantial controllers and invite the companies' commercial transaction counterparties so they understand the companies' resolve to implement ethical</p>	<p>Article 22: Training and Performance appraisal system</p> <p>(Omitted)</p> <p>The Company shall periodically organize training and awareness programs for directors, <u>Supervisors</u>, managers, employees, mandataries, and substantial controllers and invite the companies' commercial transaction counterparties so they understand the companies' resolve to</p>	<p>Same as above.</p>

Revised clause	Clause in force	Explanation
corporate management, the related policies, prevention programs and the consequences of committing unethical conduct. (Omitted below)	implement ethical corporate management, the related policies, prevention programs and the consequences of committing unethical conduct. (Omitted below)	
<p>Article 23: Whistle-blowing system</p> <p>The Company shall adopt a concrete whistle-blowing system and scrupulously operate the system. The whistle-blowing system shall include at least the following:</p> <p>(1 Omitted)</p> <p>2. Dedicated personnel or unit appointed to handle the whistle-blowing system. Any tip involving a director or <u>senior management</u> shall be reported to the independent directors. Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted.</p> <p><u>3. Follow-up measures to be adopted depending on the severity of the circumstances after investigations of cases reported are completed. Where necessary, a case shall be reported to the competent authority or referred to the judicial authority.</u></p> <p><u>4.</u> Documentation of case acceptance, investigation processes, investigation results, and relevant documents.</p> <p><u>5.</u> Confidentiality of the identity of whistle-blowers and the content of reported cases, and an undertaking regarding anonymous reporting.</p> <p><u>6.</u> Measures for protecting whistle-blowers from</p>	<p>Article 23: Whistle-blowing system</p> <p>The Company shall adopt a concrete whistle-blowing system and scrupulously operate the system. The whistle-blowing system shall include at least the following:</p> <p>(1 Omitted)</p> <p>2. Dedicated personnel or unit appointed to handle the whistle-blowing system. Any tip involving a director or management shall be reported to the independent directors <u>or Supervisors.</u> Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted.</p> <p><u>3.</u> Documentation of case acceptance, investigation processes, investigation results, and relevant documents.</p> <p><u>4.</u> Confidentiality of the identity of whistle-blowers and the content of reported cases, and an undertaking regarding anonymous reporting.</p> <p><u>5.</u> Measures for protecting whistle-blowers from</p>	<p>Revised in accordance with the Taiwan Stock Exchange letter No. 1080008378, dated May 23, 2019.</p>

Revised clause	Clause in force	Explanation
<p>inappropriate disciplinary actions due to their whistle-blowing.</p> <p><u>7.</u> Whistle-blowing incentive measures.</p> <p>When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the independent directors in written form.</p>	<p>inappropriate disciplinary actions due to their whistle-blowing.</p> <p><u>6.</u> Whistle-blowing incentive measures.</p> <p>When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the independent directors <u>or Supervisors</u> in written form.</p>	
<p>Article 26: Ethical corporate management policies and measure for better implementation</p> <p>The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.</p>	<p>Article 26: Ethical corporate management policies and measure for better implementation</p> <p>The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, <u>Supervisors</u>, managers, and employees to make suggestions, based on which the adopted ethical corporate management policies and measures taken will be reviewed and improved with a view to achieving better implementation of ethical management.</p>	Delete the text "Supervisor".
<p>Article 27: Implementation</p> <p>The ethical corporate management best practice principles of the Company shall be implemented after the board of directors grants the approval, and shall be reported at a shareholders' meeting. The same procedure shall be followed when the principles have been amended.</p> <p>When the Company submits its ethical corporate</p>	<p>Article 27: Implementation</p> <p>The Company's Ethical Corporate Management Best Practice Principles shall be implemented after approval by the board of directors, and shall be sent <u>to each supervisor</u> and reported to the shareholders' meeting.</p> <p>The same procedure applies when amendments are made.</p> <p>When the Company submits its ethical corporate management best practice</p>	Revised in accordance with the Taiwan Stock Exchange letter No. 1080008378, dated May 23, 2019.

Revised clause	Clause in force	Explanation
<p>management best practice principles to the board of directors for discussion pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. Any objections or reservations of any independent director shall be recorded in the minutes of the board of directors meeting. An independent director that cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the board of directors meeting.</p>	<p>principles to the board of directors for discussion pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. Any objections or reservations of any independent director shall be recorded in the minutes of the board of directors meeting. An independent director that cannot attend the board meeting in person to express objections or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the board of directors meeting.</p> <p><u>The translation of the sentence is:</u> <u>"If the Company has established an audit committee, the provisions of this code regarding supervisors shall apply to the audit committee accordingly."</u></p>	

Attachment VII

Ji-Haw Industrial, Co., Ltd.

Guidelines for the Adoption of Codes of Ethical Conduct

Article 1. Purpose of and basis for adoption:

The Company's directors and managements (including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of a company) to act in line with ethical standards, and to help interested parties better understand the ethical standards of such companies.

These guidelines applicable to business groups and organizations of the Company, which comprise its subsidiaries, any foundation direct or indirect contribution of funds exceeds 50 percent of the total funds received, and other institutions or juridical persons which are substantially controlled by such company ("business group").

Article 2. Content of the code:

Taking its individual circumstances and needs into consideration, the Company shall adopt a code of ethical conduct that addresses at least the following eight matters:

1. Prevention of conflicts of interest:

Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of the company, as for example when a director, supervisor, or managerial officer of the company is unable to perform their duties in an objective and efficient manner, or when a person in such a position takes advantage of their position in the company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the second degree of kinship. The company shall pay special attention to loans of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director, supervisor, or managerial officer works. The company shall establish a policy aimed at preventing conflicts of interest, and shall offer appropriate means for directors, and managerial officers to voluntarily explain whether there is any potential conflict between them and the company.

2. Minimizing incentives to pursue personal gain:

The company shall prevent its directors, or managerial officers from engaging in any of the following activities:

- (1) Seeking an opportunity to pursue personal gain by using company property or information or taking advantage of their positions.
- (2) Obtaining personal gain by using company property or information or taking advantage of their positions.
- (3) Competing with the company. When the company has an opportunity for profit, it is the responsibility of the directors, and managerial officers to maximize the reasonable and proper benefits that can be obtained by the company.

3. Confidentiality:

The directors, and managerial officers of the company shall be bound by the obligation to maintain the confidentiality of any information regarding the company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the company or the suppliers and customers.

4. Fair trade:

Directors, and managerial officers shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

5. Safeguarding and proper use of company assets:

All directors, and managerial officers have the responsibility to safeguard company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the company's profitability.

6. Legal compliance:

The company shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.

7. Encouraging reporting on illegal or unethical activities:

The Company shall raise awareness of ethics internally and encourage employees to report to a company supervisor, managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the company shall establish a concrete whistle-blowing system and make employees aware that the company will use its best efforts to ensure the safety of informants and protect them from reprisals.

8. Disciplinary measures:

When a director, supervisor, or managerial officer violates the code of ethical conduct, the company shall handle the matter in accordance with the disciplinary measures prescribed in the code, and shall without delay disclose on the Market Observation Post System (MOPS) the date of the violation by the violator, reasons for the violation, the provisions of the code violated, and the disciplinary actions taken. It is advisable that the company establish a relevant complaint system to provide the violator with remedies.

Article 3. Procedures for exemption:

The code of ethical conduct adopted by a company must require that any exemption for directors, or managerial officers from compliance with the code be adopted by a resolution of the board of directors, and that information on the date on which the board of directors adopted the resolution for exemption, objections or reservations of independent directors, and the period of, reasons for, and principles behind the application of the exemption be disclosed without delay on the MOPS, in order that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the code, and to safeguard the interests of the company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.

Article 4. Method of disclosure:

The Company shall disclose the code of ethical conduct it has adopted, and any amendments to it, on its company website, in its annual reports and prospectuses and on the MOPS.

Article 5. Enforcement:

The Company's code of ethical conduct, and any amendments to it, shall enter into force after it has been adopted by the board of directors, delivered to each supervisor, and submitted to a shareholders meeting.

Article 6. The Guidelines for the Adoption of Codes of Ethical Conduct was established on August 13, 2024.

Attachment VIII

Ji-Haw Industrial, Co., Ltd.

Procedures for Ethical Management and Guidelines for Conduct

Article 1

The Company engages in commercial activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement the ethical corporate management policy and actively prevent unethical conduct, these Procedures for Ethical Management and Guidelines for Conduct (hereinafter referred to as the "Procedures and Guidelines") are established in accordance with the Company's Ethical Corporate Management Best Practice Principles and the relevant laws and regulations of the jurisdictions where the Company, its subsidiaries, and affiliated enterprises operate.

These Procedures and Guidelines specifically regulate matters that the Company's personnel should observe while performing their duties.

The scope of application of these Procedures and Guidelines includes the subsidiaries of the Company, any incorporated foundation in which the Company's accumulated contributions, direct or indirect, exceed 50 percent of the total funds of the foundation, and other group enterprises and organizations, such as institutions or juristic persons, substantially controlled by the Company.

Article 2

For the purposes of these Procedures and Guidelines, the term "personnel of the Company" refers to any director, managerial officer, employee, mandatary or person having substantial control, of the Company or its group enterprises and organizations.

Any provision, promise, request, or acceptance of improper benefits by any personnel of the Company through a third party will be presumed to be an act by the personnel of the Company.

Article 3

The term "unethical conduct" as used in these Procedures and Guidelines refers to any act in which the Company's personnel, in the course of performing their duties, directly or indirectly offer, accept, promise, or solicit any improper benefits, or engage in any other acts that violate integrity, are illegal, or breach fiduciary duties in order to obtain or maintain benefits.

The scope of the aforementioned conduct includes interactions with public officials, political candidates, political parties or their members, as well as any public or private enterprises or organizations and their directors (trustees), supervisors (auditors), managers, employees, individuals with substantial control, or other stakeholders.

Article 4

The term "benefits" as used in these Procedures and Guidelines refers to money, gifts, presents, commissions, positions, services, preferential treatment, kickbacks, facilitation payments, hospitality, entertainment, and any other items of value, regardless of form or designation.

Article 5

The Company designates the General Administration Department as the responsible unit. (hereinafter, "responsible unit") under the board of directors and provide it with sufficient resources and competent personnel to be in charge of the amendment, implementation, interpretation, and advisory services with respect to these

Procedures and Guidelines, the recording and filing of reports, and the monitoring of implementation. The responsible unit shall be in charge of the following matters and also submit regular reports (at least once a year) to the board of directors:

1. Assisting in incorporating ethics and moral values into the Company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.
2. Adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to the Company's operations and business.
3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.
4. Promoting and coordinating awareness and educational activities with respect to ethics policy.
5. Developing a whistle-blowing system and ensuring its operating effectiveness.
6. Assisting the board of directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.
7. Produce and properly retain documented information related to the integrity management policy, its compliance statements, implementation commitments, and execution status.

Article 6

Except under one of the following circumstances, when providing, accepting, promising, or requesting, directly or indirectly, any benefits as specified in Article 4, the conduct of the given personnel of the Company shall comply with the provisions of the Ethical Corporate Management Best Practice Principles for the Company and these Procedures and Guidelines, and the relevant procedures shall have been carried out:

1. The conduct is undertaken to meet business needs and is in accordance with local courtesy, convention, or custom during domestic (or foreign) visits, reception of guests, promotion of business, and communication and coordination.
2. The conduct has its basis in ordinary social activities that are attended or others are invited to hold in line with accepted social custom, commercial purposes, or developing relationships.
3. Invitations to guests or attendance at commercial activities or factory visits in relation to business needs, when the method of fee payment, number of participants, class of accommodations, and the time period for the event or visit have been specified in advance.
4. Attendance at folk festivals that are open to and invite the attendance of the general public.
5. Rewards, emergency assistance, condolence payments, or honorariums from the management.
6. Money, property, or other benefits with a market value of NT\$5,000 or less offered to or accepted from a person other than relatives or friends; or gifts of property with a total market value of NT\$10,000 or less given by another party to the majority of the personnel of the Company, provided that the total market value of the property offered to the same counterparty or coming from the same source within a single fiscal year shall be limited to NT\$15,000.
7. Property with a market value of NT\$10,000 or less received due to engagement,

marriage, maternity, relocation, assumption of a position, promotion or transfer, retirement, resignation, or severance, or the injury, illness, or death of the recipient or the recipient's spouse or lineal relative.

8. Other conduct that complies with the rules of the Company.

Article 7

Except under any of the circumstances set forth in the preceding article, when any personnel of the Company are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 by a third party, the matter shall be handled in accordance with the following procedures:

1. If there is no relationship of interest between the party providing or offering the benefit and the official duties of the Company's personnel, the personnel shall report to their immediate supervisor within 3 days from the acceptance of the benefit, and the responsible unit shall be notified if necessary.
2. If a relationship of interest does exist between the party providing or offering the benefit and the official duties of the Company's personnel, the personnel shall return or refuse the benefit, and shall report to his or her immediate supervisor and notify the responsible unit. When the benefit cannot be returned, then within 3 days from the acceptance of the benefit, the personnel shall refer the matter to the responsible unit for handling.

"A relationship of interest between the party providing or offering the benefit and the official duties of the Company's personnel," as referred to in the preceding paragraph, refers to one of the following circumstances:

1. When the two parties have commercial dealings, a relationship of direction and supervision, or subsidies (or rewards) for expenses.
2. When a contracting, trading, or other contractual relationship is being sought, is in progress, or has been established.
3. Other circumstances in which a decision regarding the Company's business, or the execution or non-execution of business, will result in a beneficial or adverse impact.

The responsible unit of the Company shall make a proposal, based on the nature and value of the benefit under paragraph 1, that it be returned, accepted on payment, given to the public, donated to charity, or handled in another appropriate manner. The proposal shall be implemented after being reported and approved.

Article 8

The Company shall neither provide nor promise any facilitating payment.

If any personnel of the Company provides or promises a facilitating payment under threat or intimidation, they shall submit a report to their immediate supervisor stating the facts and shall notify the responsible unit.

Upon receipt of the report under the preceding paragraph, the responsible unit shall take immediate action and undertake a review of relevant matters in order to minimize the risk of recurrence. In a case involving alleged illegality, the responsible unit shall also immediately report to the relevant judicial agency.

Article 9

Political contributions by the Company shall be made in accordance with the following provisions, reported to the supervisor in charge for approval, and a notification given to the responsible unit, and when the amount of a contribution is NT\$500,000 or more, it shall be made only after being reported to and approved by the board of directors:

1. It shall be ascertained that the political contribution is in compliance with the laws and regulations governing political contributions in the country in which the recipient is

located, including the maximum amount and the form in which a contribution may be made.

2. A written record of the decision-making process shall be kept.
3. Account entries shall be made for all political contributions in accordance with applicable laws and regulations and relevant procedures for accounting treatment.
4. In making political contributions, commercial dealings, applications for permits, or carrying out other matters involving the interests of the Company with the related government agencies shall be avoided.

Article 10

Charitable donations or sponsorships by the Company shall be provided in accordance with the following provisions and reported to the supervisor in charge for approval, and a notification shall be given to the responsible unit. When the amount is NT\$1,000,000 or more, the donation or sponsorship shall be provided only after it has been submitted for adoption by the board of directors:

1. It shall be ascertained that the donation or sponsorship is in compliance with the laws and regulations of the country where the Company is doing business.
2. A written record of the decision making process shall be kept.
3. A charitable donation shall be given to a valid charitable institution and may not be a disguised form of bribery.
4. The returns received as a result of any sponsorship shall be specific and reasonable, and the subject of the sponsorship may not be a counterparty of the Company's commercial dealings or a party with which any personnel of the Company has a relationship of interest.
5. After a charitable donation or sponsorship has been given, it shall be ascertained that the destination to which the money flows is consistent with the purpose of the contribution.

Article 11

When a director, officer or other stakeholder of the Company attending or present at a board meeting, or the juristic person represented thereby, has a stake in a matter under discussion in the meeting, that director, officer or stakeholder shall state the important aspects of the stake in the meeting and, where there is a likelihood that the interests of the Company would be prejudiced, may not participate in the discussion or vote on that proposal, shall recuse himself or herself from any discussion and voting, and may not exercise voting rights as proxy on behalf of another director. The directors shall exercise discipline among themselves, and may not support each other in an inappropriate manner.

Where the spouse, a blood relative within the second degree of kinship of a director, or any company which has a controlling or subordinate relation with a director has interests in the matters under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.

If in the course of conducting company business, any personnel of the Company discovers that a potential conflict of interest exists involving themselves or the juristic person that they represent, or that they or their spouse, parents, children, or a person with whom they have a relationship of interest is likely to obtain improper benefits, the personnel shall report the relevant matters to both his or her immediate supervisor and the responsible unit, and the immediate supervisor shall provide the personnel with proper instructions.

No personnel of the Company may use company resources on commercial activities other than those of the Company, nor may any personnel's job performance be affected by his or her involvement in the commercial activities other than those of the

Company.

Article 12

The Company shall set up a special unit charged with formulating and implementing procedures for managing, preserving, and maintaining the confidentiality of the Company's trade secrets, trademarks, patents, works and other intellectual properties and it shall also conduct periodical reviews on the results of implementation to ensure the sustained effectiveness of the confidentiality procedures.

All personnel of the Company shall faithfully follow the operational directions pertaining to intellectual properties as mentioned in the preceding paragraph and may not disclose to any other party any trade secrets, trademarks, patents, works, and other intellectual properties of the Company of which they have learned, nor may they inquire about or collect any trade secrets, trademarks, patents, and other intellectual properties of the Company unrelated to their individual duties.

Article 13

The Company shall follow the Fair Trade Act and applicable competition laws and regulations when engaging in business activities, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.

Article 14

The Company shall collect and understand the applicable laws and regulations and international standards governing its products and services which it shall observe and gather and publish all guidelines to cause personnel of the Company to ensure the transparency of information about, and safety of, the products and services in the course of their research and development, procurement, manufacture, provision, or sale of products and services.

The Company shall adopt and publish on its website a policy on the protection of the rights and interests of consumers or other stakeholders to prevent its products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders.

Where there are media reports, or sufficient facts to determine, that the Company's products or services are likely to pose any hazard to the safety and health of consumers or other stakeholders, the Company shall recall those products or suspend the services, verify the facts and present a review and improvement plan.

The responsible unit of the Company shall report the event as in the preceding paragraph, actions taken, and subsequent reviews and corrective measures taken to the board of directors.

Article 15

All personnel of the Company shall adhere to the provisions of the Securities and Exchange Act, and may not take advantage of undisclosed information of which they have learned to engage in insider trading. Personnel are also prohibited from divulging undisclosed information to any other party, in order to prevent other party from using such information to engage in insider trading.

Any organization or person outside of the Company that is involved in any merger, demerger, acquisition and share transfer, major memorandum of understanding, strategic alliance, other business partnership plan, or the signing of a major contract by the Company shall be required to sign a non-disclosure agreement in which they undertake not to disclose to any other party any trade secret or other material information of the Company acquired as a result, and that they may not use such

information without the prior consent of the Company.

Article 16

The Company shall require its directors and senior management to issue a statement of compliance with the integrity management policy and shall include adherence to the integrity management policy as a condition of employment for its employees.

The Company shall disclose its integrity management policy in its internal regulations, annual reports, company website, or other promotional materials. Additionally, the policy shall be appropriately communicated during external events such as product launches and investor conferences to ensure that suppliers, customers, and other business-related entities and personnel clearly understand the Company's commitment to integrity and its associated guidelines.

Article 17

Before developing a commercial relationship with another party, such as an agent, supplier, customer, or other counterparty in commercial dealings, the Company shall evaluate the legality and ethical management policy of the party and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request, offer, or take bribes.

When the Company carries out the evaluation under the preceding paragraph, it may adopt appropriate audit procedures for a review of the counterparty with which it will have commercial dealings with respect to the following matters, in order to gain a comprehensive knowledge of its ethical management:

1. The enterprise's nationality, location of business operations, organizational structure, and management policy, and place where it will make payment.
2. Whether the enterprise has adopted an ethical management policy, and the status of its implementation.
3. Whether enterprise's business operations are located in a country with a high risk of corruption.
4. Whether the business operated by the enterprise is in an industry with a high risk of bribery.
5. The long-term business condition and degree of goodwill of the enterprise.
6. Consultation with the enterprise's business partners on their opinion of the enterprise.
7. Whether the enterprise has a record of involvement in unethical conduct such as bribery or illegal political contributions.

Article 18

Any personnel of the Company, when engaging in commercial activities, shall make a statement to the trading counterparty about the Company's ethical management policy and related rules, and shall clearly refuse to provide, promise, request, or accept, directly or indirectly, any improper benefit in whatever form or name.

Article 19

All personnel of the Company shall avoid business transactions with an agent, supplier, customer, or other counterparty in commercial interactions that is involved in unethical conduct. When the counterparty or partner in cooperation is found to have engaged in unethical conduct, the personnel shall immediately cease dealing with the counterparty and blacklist it for any further business interaction in order to effectively implement the Company's ethical management policy.

Article 20

Before entering into a contract with another party, the Company shall gain a thorough knowledge of the status of the other party's ethical management, and shall make observance of the ethical management policy of the Company part of the terms and conditions of the contract, stipulating at the least the following matters:

1. When a party to the contract becomes aware that any personnel has violated the terms and conditions pertaining to prohibition of acceptance of commissions, rebates, or other improper benefits, the party shall immediately notify the other party of the violator's identity, the manner in which the provision, promise, request, or acceptance was made, and the monetary amount or other improper benefit that was provided, promised, requested, or accepted. The party shall also provide the other party with pertinent evidence and cooperate fully with the investigation. If there has been resultant damage to either party, the party may claim from the other party, and may also deduct the full amount of the damages from the contract price payable.
2. Where a party is discovered to be engaged in unethical conduct in its commercial activities, the other party may terminate or rescind the contract unconditionally at any time.
3. Specific and reasonable payment terms, including the place and method of payment and the requirement for compliance with related tax laws and regulations.

Article 21

As an incentive to insiders and outsiders for informing of unethical or unseemly conduct, the Company will grant a reward depending the seriousness of the circumstance concerned.

Insiders having made a false report or malicious accusation shall be subject to disciplinary action and be removed from office if the circumstance concerned is material. The Company shall internally establish and publicly announce on its website and the intranet, or provide through an independent external institution, an independent mailbox or hotline, for insiders and outsiders of the Company to submit reports. A whistleblower shall at least furnish the following information:

1. The whistleblower's name and I.D. number (whistleblowing reports may be submitted anonymously), and an address, telephone number and e-mail address where it can be reached.
2. The informed party's name or other information sufficient to distinguish its identifying features.
3. Specific facts available for investigation.

Personnel of the Company handling whistle-blowing matters shall represent in writing they will keep the whistleblowers' identity and contents of information confidential. The Company also undertakes to protect the whistleblowers from improper treatment due to their whistleblowing.

The responsible unit of the Company shall observe the following procedure in handling whistleblowing matters:

1. An information shall be reported to the department head if involving the rank and file and to an independent director if involving a director or a senior executive.
2. The responsible unit of the Company and the department head or personnel being reported to in the preceding subparagraph shall immediately verify the facts and, where necessary, with the assistance of the legal compliance or other related department.
3. If a person being informed of is confirmed to have indeed violated the applicable laws and regulations or the Company's policy and regulations of ethical management, the Company shall immediately require the violator to cease the conduct and shall make an appropriate disposition. When necessary, the Company will report to the

competent authority, refer said person to judicial authority for investigation, or institute legal proceedings and seek damages to safeguard its reputation and its rights and interests.

4. Documentation of case acceptance, investigation processes and investigation results shall be retained for five years and may be retained electronically. In the event of a suit in respect of the whistleblowing case before the retention period expires, the relevant information shall continue to be retained until the conclusion of the litigation.
5. With respect to a confirmed information, the Company shall charge relevant units with the task of reviewing the internal control system and relevant procedures and proposing corrective measures to prevent recurrence.
6. The responsible unit of the Company shall submit to the board of directors a report on the whistleblowing case, actions taken, and subsequent reviews and corrective measures.

Article 22

If any personnel of the Company discovers that another party has engaged in unethical conduct towards the Company, and such unethical conduct involves alleged illegality, the Company shall report the relevant facts to the judicial and prosecutorial authorities; where a public service agency or public official is involved, the Company shall additionally notify the governmental anti-corruption agency.

Article 23

The responsible unit of the Company shall organize awareness sessions each year and arrange for the chairperson, general manager, or senior management to communicate the importance of ethics to its directors, employees, and mandataries.

The Company shall link ethical management to employee performance evaluations and human resources policy, and establish clear and effective systems for rewards, penalties, and complaints.

If any personnel of the Company seriously violates ethical conduct, the Company shall dismiss the personnel from his or her position or terminate his or her employment in accordance with applicable laws and regulations or the personnel policy and procedures of the Company.

The Company shall disclose on its intranet information the name and title of the violator, the date and details of the violation, and the actions taken in response.

Article 24

These Procedures and Guidelines, and any amendments hereto, shall be implemented after adoption by resolution of the board of directors, and shall be reported to the shareholders meeting.

When these Procedures and Guidelines are submitted to the board of directors for discussion, each independent director's opinions shall be taken into full consideration, and their objections and reservations expressed shall be recorded in the minutes of the board of directors meeting. An independent director that is unable to attend a board meeting in person to express objection or reservation shall provide a written opinion before the board meeting unless there is a legitimate reason to do otherwise, and the opinion shall be recorded in the minutes of the board of directors meeting.

Article 25

This procedure and guideline of conduct was established on November 13, 2024.

Attachment IX

Independent Auditor's Report

To Ji-Haw Industrial, Co., Ltd.:

Opinions

We have audited the consolidated financial statements of Ji-Haw Industrial, Co., Ltd. and its subsidiaries, which comprises of the consolidated balance sheets as of December 31, 2024 and 2023, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements presents fairly, in all material respects, the consolidated financial position of Ji-Haw Industrial, Co., Ltd. and its subsidiaries as of December 31, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis of Audit Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of Ji-Haw Industrial, Co., Ltd. and its subsidiaries in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Emphasized matters

As mentioned in Note 3 to the consolidated financial statements, Ji-Haw Industrial, Co., Ltd. and its subsidiaries changed the accounting policy of investment property by resolution of the board of directors on August 13, 2024, and the subsequent measurement was changed from the cost model to the fair value model. The accounting policy is applied retrospectively, and the affected items are adjusted. We did not revise our audit opinions accordingly.

Key Audit Issues

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of Ji-Haw Industrial, Co., Ltd.

and its subsidiaries of 2024. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters of the 2024 consolidated financial statements of Ji-Haw Industrial, Co., Ltd. and its subsidiaries, to be communicated in our report.

Occurrence of Revenue Recognition from Sales

Ji-Haw Industrial Co., Ltd. and its subsidiaries are primarily engaged in the manufacturing, processing, and sales of precision electronic connectors and sockets, connectors, wires, cables, various electronic components, and other industrial and commercial services. In recent years, overall market demand has declined, and revenue has remained relatively unchanged. However, sales revenue from certain customers has increased against the trend, and the magnitude and proportion of this increase are considered significant. Therefore, we, as the auditors, have identified the occurrence of revenue recognition from these customers as a key audit matter for Ji-Haw Industrial Co., Ltd. and its subsidiaries. Refer to Note 4 and 24 to the consolidated financial statements for the accounting policies and disclosures related to operating revenue.

Our principal audit procedures conducted to address the aforementioned key audit matters included:

1. Understand and test the design and implementation effectiveness of main internal controls related to the recognition of sales revenue.
2. Select sufficient samples from the transaction details of customers from whom the sales revenue has increased significantly, check the transaction vouchers, and confirm the remittance beneficiary and the payment collection process to confirm the existence of the sales transaction.
3. For the customers from whom the sales revenue has increased significantly, send the confirmation letter for year-end account balances in accounts receivables and apply alternative procedures if responses to confirmation requests are not received in time, including the examination of transaction certificates and subsequent cash receipts.

Other Matters

Ji-Haw Industrial Co., Ltd. has prepared its Parent Company Only financial statements for the years ended 2024 and 2023, for which we, as the auditors, have issued an unmodified opinion with an emphasis of matter paragraph and an unmodified opinion, respectively. These reports are available for reference.

Responsibilities of the Management and Governance Body to the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control

as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the ability of Ji-Haw Industrial, Co., Ltd. and its subsidiaries to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Ji-Haw Industrial, Co., Ltd. and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the financial reporting process of Ji-Haw Industrial, Co., Ltd. and its subsidiaries.

Responsibilities of the Auditor When Auditing Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

In conducting our audit in accordance with auditing standards, we exercised professional judgment and maintained professional skepticism throughout the audit. We also:

1. Identifying and assessing the risks of material misstatements due to fraud or error; designing and executing appropriate response measures for the identified risks; and obtaining adequate and appropriate audit evidence to support audit opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Ji-Haw Industrial, Co., Ltd. and its subsidiaries.
3. Assessing the appropriateness of accounting policies adopted by the management, and the rationality of accounting estimates and related disclosures made.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Ji-Haw Industrial, Co., Ltd. and its subsidiaries to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained

up to the date of our auditors' report. However, future events or conditions may cause Ji-Haw Industrial, Co., Ltd. and its subsidiaries to cease to continue as a going concern.

5. Assessing the overall presentation, structure, and contents of the Consolidated Financial Statements (including related footnotes), and whether certain transactions and events are presented appropriately in the Consolidated Financial Statements.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within Ji-Haw Industrial, Co., Ltd. and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte Taiwan

CPA Huang Yao Lin

CPA Chou, Shih-Chieh

Number of the approval letter from the
Financial Supervisory Commission
Jin-Guan-Zheng-Shen-Zi No.
1060004806

Number of the approval letter from the
Financial Supervisory Commission
Jin-Guan-Zheng-Shen-Zi No. 1110348898

March 17, 2025

Ji-Haw Industrial, Co., Ltd., and Subsidiaries
Consolidated Balance Sheets
December 31, 2024, December 31, 2023, and January 1, 2023

Unit: NT\$ thousand

Account	Assets	December 31, 2024		December 31, 2023 (After restatement)		January 1, 2023 (After restatement)	
		Amount	%	Amount	%	Amount	%
1100	Current assets						
1110	Cash and cash equivalents (Note 4 and 6)	\$ 332,194	11	\$ 276,271	13	\$ 397,756	18
1110	Current financial assets at fair value through profit or loss (notes 4 and 7)	-	-	19,669	1	1,265	-
1136	Current financial assets at amortized cost (notes 4 and 9)	32,595	1	18,041	1	26,795	1
1140	Contract assets - current (Notes 4 and 24)	1,702	-	4,213	-	-	-
1170	Notes and accounts receivable (Notes 4, 10 and 24)	408,704	14	384,248	18	386,932	18
130X	Inventories (Note 4 and 11)	197,709	7	253,748	12	324,255	15
1470	Other current assets (Notes 19, 26 and 32)	42,561	2	26,803	1	18,436	1
11XX	Total current assets	1,015,465	35	982,993	46	1,155,439	53
1510	Non-current Assets						
1517	Non-current financial assets at fair value through profit or loss (Note 4)	-	-	-	-	336	-
1517	Financial Assets at Fair Value Through Other Comprehensive Income - Non-current (Note 4, 8, 13 and 33)	236,513	8	-	-	-	-
1535	Non-current financial assets at amortized cost (notes 4 and 9)	-	-	9,017	-	-	-
1550	Investments accounted for using equity method (notes 4 and 13)	1,760	-	20,826	1	98,965	5
1600	Property, plant and equipment (notes 4, 14 and 33)	299,525	10	297,446	14	261,602	12
1755	Right-of-use assets (notes 4, 15 and 16)	109,777	4	51,961	2	29,613	2
1760	Investment properties (notes 3, 4, 16 and 33)	1,104,288	38	585,045	27	594,645	27
1780	Intangible assets (Notes 4, 17, 18 and 32)	53,610	2	43,923	2	-	-
1805	Goodwill (Notes 4 and 17)	47,285	2	62,664	3	-	-
1840	Deferred income tax assets (Notes 4 and 26)	43,801	1	32,799	2	28,927	1
1920	Refundable deposits (note 4)	11,314	-	7,884	-	3,336	-
1990	Other non-current assets (Note 19)	14,819	-	56,404	3	665	-
15XX	Total non-current assets	1,922,692	65	1,167,969	54	1,018,089	47
1XXX	Total assets	\$ 2,938,157	100	\$ 2,150,962	100	\$ 2,173,528	100
Account	LIABILITIES AND EQUITY						
2100	Current liabilities						
2100	Short-term borrowings (Note 20 and 33)	\$ 695,000	24	\$ 310,500	15	\$ 100,000	5
2130	Contract liabilities - current (Notes 24 and 32)	4,506	-	135	-	-	-
2170	Notes and Accounts Payable (Note 32)	333,818	11	306,859	14	309,023	14
2200	Other payables (Notes 21 and 32)	54,951	2	39,387	2	41,760	2
2230	Current income tax liabilities (Notes 4 and 26)	17	-	89	-	8,944	-
2280	Current lease liabilities (Notes 4 and 15)	18,489	1	9,101	-	935	-
2320	Long-term borrowings due within one year (Notes 20 and 33)	4,928	-	3,140	-	-	-
2399	Other current liabilities	1,181	-	11,146	1	87,541	4
21XX	Total current liabilities	1,112,890	38	680,357	32	548,203	25
2527	Non-current liabilities						
2527	Contract liabilities - non-current (Note 24)	205	-	-	-	-	-
2540	Long-term borrowings (Note 20 and 33)	66,824	2	10,908	-	-	-
2570	Deferred income tax liabilities (Notes 3, 4 and 26)	77,893	3	54,401	3	86,543	4
2580	Non-current lease liabilities (note 4 and 15)	86,662	3	59,520	3	45,371	2
2640	Net defined benefit liabilities (Note 4 and 22)	192	-	886	-	823	-
2645	Guarantee deposits	3,951	-	2,209	-	2,203	-
2670	Other non-current liabilities	8,821	-	6,949	-	6,286	1
25XX	Total non-current liabilities	244,548	8	134,873	6	141,226	7
2XXX	Total liabilities	1,357,438	46	815,230	38	689,429	32
3100	Equity attributable to owners of the Company (Notes 3, 4 and 23)						
3100	Common shares	1,127,192	38	1,127,192	52	1,127,192	52
3200	Capital surplus	758	-	226,697	11	226,697	10
3310	Retained earnings (accumulated losses)	-	-	-	-	-	-
3310	Appropriated as legal capital reserve	-	-	23,586	1	23,586	1
3320	Special reserve	298,757	10	218,029	10	218,029	10
3350	Undistributed earnings (losses to be covered)	(248,697)	(8)	(168,797)	(8)	(30,233)	(1)
3300	Total retained earnings (accumulated losses)	50,060	2	72,818	3	211,382	10
3400	Other equity	336,631	12	(90,975)	(4)	(81,172)	(4)
31XX	Total equity of the Company's owners	1,514,641	52	1,335,732	62	1,484,099	68
36XX	Non-controlling interests	66,078	2	-	-	-	-
3XXX	Total equity	1,580,719	54	1,335,732	62	1,484,099	68
	Total liabilities and equities	\$ 2,938,157	100	\$ 2,150,962	100	\$ 2,173,528	100

The accompanying notes are an integral part of the consolidated financial statements.
(Please see the Independent Auditor's Report of Deloitte & Touche on March 17, 2025)

Chair: Shih Hao-Ji

Manager: Lin Meng-Chieh

Accounting supervisor: Chen Po-Jung

Ji-Haw Industrial, Co., Ltd., and Subsidiaries
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2024 and 2023

Unit: NT\$ thousand, except for losses per share in NT\$

Account	2024 years		2023 years (After restatement)	
	Amount	%	Amount	%
4000 Operating revenue (Notes 4, 24 and 32)	\$ 1,152,170	100	\$ 1,150,689	100
5000 Operating costs (Notes 11, 18, 25 and 32)	<u>1,067,246</u>	<u>93</u>	<u>1,007,204</u>	<u>88</u>
5950 Gross profit	<u>84,924</u>	<u>7</u>	<u>143,485</u>	<u>12</u>
Operating expenses (Notes 10, 18, 22, 25 and 32)				
6100 Selling expenses	92,923	8	76,411	7
6200 Administrative expenses	185,946	16	150,855	13
6300 Research and Development Expenses	80,526	7	60,855	5
6450 Impairment loss (reversal) of expected credit loss	(<u>2,241</u>)	<u>-</u>	<u>11,000</u>	<u>1</u>
6000 Total operating expenses	<u>357,154</u>	<u>31</u>	<u>299,121</u>	<u>26</u>
6900 Net operating loss	(<u>272,230</u>)	(<u>24</u>)	(<u>155,636</u>)	(<u>14</u>)
Non-operating income and expenses				
7100 Interest revenue (Notes 4 and 25)	4,924	-	4,500	-
7010 Other income (Notes 4, 15, 25, and 32)	34,663	3	18,370	2
7020 Other gains and losses (Notes 3, 4, 17 and 25)	(27,429)	(2)	(27,989)	(2)
7050 Financial costs (Notes 4 and 25)	(12,250)	(1)	(5,016)	-
7060 Share of the profit of associates accounted for using equity method (note 4 and 13)	<u>695</u>	<u>-</u>	(<u>17,719</u>)	(<u>2</u>)
7000 Total non-operating income and expenses	<u>603</u>	<u>-</u>	(<u>27,854</u>)	(<u>2</u>)

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Account		2024 years		2023 years (After restatement)	
		Amount	%	Amount	%
7900	Loss before tax	(\$ 271,627)	(24)	(\$ 183,490)	(16)
7950	Income tax benefits (Notes 3, 4 and 26)	<u>16,638</u>	<u>2</u>	<u>45,172</u>	<u>4</u>
8200	Net loss for the year	(<u>254,989</u>)	(<u>22</u>)	(<u>138,318</u>)	(<u>12</u>)
	Other comprehensive income Items Not Reclassified Into Profit or Loss				
8311	Gains (losses) on remeasurements of defined benefit plans (Notes 4 and 22)	514	-	(308)	-
8312	Revaluation increment of property (Notes 4, 16 and 23)	430,162	37	-	-
8316	Unrealized Gains/Losses on Valuation of Equity Instruments at Fair Value Through Other Comprehensive Income (Notes 4 and 23)	(48,299)	(4)	-	-
8320	Share of other comprehensive income of associates accounted for using the equity method (Notes 4, 13 and 23)	8,800	1	-	-
8349	Income tax related to components of items that will not be reclassified to profit or loss (note 4, 23 and 26)	(<u>29,562</u>)	(<u>3</u>)	(<u>62</u>)	(<u>-</u>)
8310		361,615	31	(246)	-
	Items Likely to be Reclassified Into Profit or Loss				
8361	Exchange differences on translation of foreign operations (Notes 4 and 23)	<u>45,845</u>	<u>4</u>	(<u>9,803</u>)	(<u>1</u>)
8300	Other comprehensive income (after tax)	<u>407,460</u>	<u>35</u>	(<u>10,049</u>)	(<u>1</u>)
8500	Total comprehensive income for the year	<u>\$ 152,471</u>	<u>13</u>	(<u>\$ 148,367</u>)	(<u>13</u>)

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Account		2024 years		2023 years (After restatement)	
		Amount	%	Amount	%
	Net loss attributable to:				
8610	owners of the parent company	(\$ 248,781)	(22)	(\$ 138,318)	(12)
8620	Non-controlling interests	(6,208)	-	-	-
8600		(\$ 254,989)	(22)	(\$ 138,318)	(12)
	Comprehensive Income Attributable To:				
8710	owners of the parent company	\$ 179,236	15	(\$ 148,367)	(13)
8720	Non-controlling interests	(26,765)	(2)	-	-
8700		\$ 152,471	13	(\$ 148,367)	(13)
	Loss per share (Notes 3 and 27)				
9710	Basic	(\$ 2.21)		(\$ 1.23)	

The accompanying notes are an integral part of the consolidated financial statements.

(Please see the Independent Auditor's Report of Deloitte & Touche on March 17, 2025)

Chair: Shih Hao-Ji

Manager: Lin Meng-Chieh Accounting supervisor: Chen Po-Jung

Ji-Haw Industrial, Co., Ltd., and Subsidiaries
Consolidated Statements of Changes in Equity
For the years ended December 31, 2024 and 2023

Unit: NT\$ thousand

		Equity attributable to owners of the Company							Other equity						
		Retained earnings (accumulated losses)						Exchange differences on the translation of foreign operations	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Revaluation increment of property	Total	Total	Non-controlling interests	Total equity	
Account		Common shares	Capital surplus	Appropriated as legal capital reserve	Special reserve	Unappropriated Earnings Losses to be offset	Total								
A1	Balance on January 1, 2023	\$ 1,127,192	\$ 226,697	\$ 23,586	\$ 218,029	(\$ 494,359)	(\$ 252,744)	(\$ 67,172)	(\$ 14,000)	\$ -	(\$ 81,172)	\$ 1,019,973	\$ -	\$ 1,019,973	
A3	Adjustments applied retrospectively and retrospectively	-	-	-	-	464,126	464,126	-	-	-	-	464,126	-	464,126	
A5	Balance after restatement on January 1, 2023	1,127,192	226,697	23,586	218,029	(30,233)	211,382	(67,172)	(14,000)	-	(81,172)	1,484,099	-	1,484,099	
D1	Loss for the year ended December 31, 2023	-	-	-	-	(138,318)	(138,318)	-	-	-	-	(138,318)	-	(138,318)	
D3	Other comprehensive income for the year ended December 31, 2023	-	-	-	-	(246)	(246)	(9,803)	-	-	(9,803)	(10,049)	-	(10,049)	
D5	Comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	(138,564)	(138,564)	(9,803)	-	-	(9,803)	(148,367)	-	(148,367)	
Y1	Total increase (decrease) in equity for 2023	-	-	-	-	(138,564)	(138,564)	(9,803)	-	-	(9,803)	(148,367)	-	(148,367)	
Z1	Balance after restatement as of December 31, 2023	\$ 1,127,192	\$ 226,697	\$ 23,586	\$ 218,029	(\$ 168,797)	\$ 72,818	(\$ 76,975)	(\$ 14,000)	\$ -	(\$ 90,975)	\$ 1,335,732	\$ -	\$ 1,335,732	
B3	Appropriation of special reserve in accordance with Jin-Guan-Zheng-Fa-Zi Order No. 10901500221	-	-	-	298,757	(298,757)	-	-	-	-	-	-	-	-	
C11	Capital reserve to offset deficit	-	(225,939)	(23,586)	(218,029)	467,554	225,939	-	-	-	-	-	-	-	
D1	Loss for the year ended December 31, 2024	-	-	-	-	(248,781)	(248,781)	-	-	-	-	(248,781)	(6,208)	(254,989)	
D3	Other comprehensive income for the year ended December 31, 2024	-	-	-	-	411	411	45,849	(18,946)	400,703	427,606	428,017	(20,557)	407,460	
D5	Comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	(248,370)	(248,370)	45,849	(18,946)	400,703	427,606	179,236	(26,765)	152,471	
M7	Change of Ownership Interest in Subsidiaries	-	-	-	-	(327)	(327)	-	-	-	-	(327)	-	(327)	
O1	Non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	92,843	92,843	
Y1	Total increase (decrease) in equity for 2024	-	(225,939)	(23,586)	80,728	(79,900)	(22,758)	45,849	(18,946)	400,703	427,606	178,909	66,078	244,987	
Z1	Balance on December 31, 2024	\$ 1,127,192	\$ 758	\$ -	\$ 298,757	(\$ 248,697)	\$ 50,060	(\$ 31,126)	(\$ 32,946)	\$ 400,703	\$ 336,631	\$ 1,514,641	\$ 66,078	\$ 1,580,719	

The accompanying notes are an integral part of the consolidated financial statements.
(Please see the Independent Auditor's Report of Deloitte & Touche on March 17, 2025)

Chair: Shih Hao-Ji

Manager: Lin Meng-Chieh

Accounting supervisor: Chen Po-Jung

Ji-Haw Industrial, Co., Ltd., and Subsidiaries
Consolidated Statements of Cash Flows
For the years ended December 31, 2024 and 2023

Unit: NT\$ thousand

<u>Account</u>	<u>2024</u>	<u>2023 (After restatement)</u>
Cash flows from operating activities		
A00010 Loss before tax	(\$ 271,627)	(\$ 183,490)
A20010 Adjustments:		
A20100 Depreciation expense	45,629	32,991
A20200 Amortization Expenses	6,906	89
A20300 Impairment loss (reversal) of expected credit loss	(2,241)	11,000
A20400 Financial assets income measured at fair value through profit or loss	(142)	(425)
A20900 Finance costs	12,250	5,016
A21100 Net gain on reclassification of financial assets	(3,617)	-
A21200 Interest income	(4,924)	(4,500)
A22300 Share of profit or loss of affiliated companies using the equity method	(695)	17,719
A22500 Loss on disposal of property, plant and equipment	96	33,063
A22900 Loss on lease modification	353	-
A23700 Impairment loss on goodwill	39,176	-
A24100 Unrealized Gain on Currency Exchange	(3,141)	(8,882)
A24600 Loss (gain) on fair value adjustment of investment property	(20,082)	10,447
A29900 Bargain purchase gain	(5,998)	-
Total Income, Expenses, and Losses	<u>63,570</u>	<u>96,518</u>
Changes in operating assets and liabilities		
A31125 Contract assets	2,511	(628)
A31150 Notes and Accounts Receivable	1,900	16,155
A31200 Inventories	54,682	74,182
A31240 Other current assets	(13,163)	(8,054)
A32125 Contract Liabilities	4,576	128
A32150 Notes and Accounts Payable	14,965	(7,446)
A32180 Other payables	14,021	(3,489)
A32230 Other current liabilities	(10,105)	2,316
A32240 Net defined benefit liabilities	(180)	(245)
A32990 Other non-current liabilities	<u>1,872</u>	<u>663</u>

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<u>Account</u>		<u>2024</u>	<u>2023</u> <u>(After</u> <u>restatement)</u>
A33000	Cash generated from operations	(\$ 136,978)	(\$ 13,390)
A33300	Interest paid	(12,250)	(2,807)
A33500	Income tax received (paid)	(<u>373</u>)	<u>351</u>
AAAA	Net cash flow used in operating activities	(<u>149,601</u>)	(<u>15,846</u>)
	Cash flows from investing activities		
B00010	Acquisition of Financial Assets at Fair Value Through Other Comprehensive Income	(32,340)	-
B00040	Acquisition of financial assets at amortized cost	(108,707)	(36,387)
B00050	Proceeds from the disposal of financial assets at amortized cost	104,157	36,352
B00100	Acquisition of financial assets at fair value through profit or loss	-	(40,615)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	23,383	23,551
B01800	Acquisition of long-term equity investment under the equity method	(61,066)	(20,000)
B02200	Net cash outflow from acquisition of subsidiaries	(38,009)	(90,480)
B02400	Return of capital from investee accounted for using the equity method	19,000	-
B02700	Acquisition of property, plants, and equipment	(41,484)	(108,429)
B02800	Proceeds from disposal of property, plants, and equipment	29	8,548
B03700	Increase in Guarantee Deposits Paid	(3,751)	(4,548)
B04500	Purchase of intangible assets	(16,593)	(9,452)
B05350	Acquisition of right-of-use assets	-	(964)
B06700	Increase in other non-current assets	(13,552)	(54,947)
B07500	Interest received	<u>4,924</u>	<u>4,500</u>
BBBB	Net Cash Outflow From Investing Activities	(<u>164,009</u>)	(<u>292,871</u>)
	Cash flows from financing activities		
C00100	Increase in short-term borrowings	294,500	200,000
C01600	Borrowing of long-term loans	53,400	-
C01700	Repayment of long-term borrowings	(4,742)	(240)
C03000	Increase in Guarantee Deposits Received	1,742	6
C04020	Repayment of principal of lease liabilities	(17,521)	(2,316)
C05800	Change in Non-controlling Equity	<u>5,834</u>	<u>-</u>
CCCC	Net cash flows from financing activities	<u>333,213</u>	<u>197,450</u>
DDDD	Effect of exchange rate changes on cash and cash equivalents	<u>36,320</u>	(<u>10,218</u>)

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<u>Account</u>		<u>2024</u>	<u>2023 (After restatement)</u>
EEEE	Net increase (decrease) in cash and cash equivalents	\$ 55,923	(\$ 121,485)
E00100	Cash and cash equivalents at beginning of period	<u>276,271</u>	<u>397,756</u>
E00200	Cash and cash equivalents at end of period	<u>\$ 332,194</u>	<u>\$ 276,271</u>

The accompanying notes are an integral part of the consolidated financial statements.
(Please see the Independent Auditor's Report of Deloitte & Touche on March 17, 2025)

Chair: Shih Hao-Ji

Manager: Lin Meng-Chieh

Accounting supervisor: Chen Po-Jung

Independent Auditor's Report

To Ji-Haw Industrial, Co., Ltd.:

Opinions

We have audited the financial statements of Ji-Haw Industrial, Co., Ltd., which comprises of the balance sheets as of December 31, 2024 and 2023, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis of Audit Opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities as an auditor under the abovementioned standards will be explained in the Responsibilities paragraph. We are independent of Ji-Haw Industrial, Co., Ltd. in accordance with the Certified Public Accountants Code of Professional Ethics in the Republic of China (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Emphasized matters

As mentioned in Note 3 to the Parent Company Only financial statements, Ji-Haw Industrial, Co., Ltd. changed the accounting policy of investment property by resolution of the board of directors on August 13, 2024, and the subsequent measurement was changed from the cost model to the fair value model. The accounting policy is applied retrospectively, and the affected items are adjusted. We did not revise our audit conclusion accordingly.

Key Audit Issues

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of Ji-Haw Industrial, Co., Ltd. of 2024. These issues have already been addressed when we audited and formed our opinions on the Parent

Company Only Financial Statements. Therefore, we do not provide opinions separately for individual issues.

We have determined the matters described below to be the key audit matters of the 2024 financial statements of Ji-Haw Industrial, Co., Ltd. to be communicated in our report.

Occurrence of Revenue Recognition from Sales

Ji-Haw Industrial Co., Ltd. (“The Company”) is primarily engaged in the manufacturing, processing, and sales of precision electronic connectors and sockets, connectors, wires, cables, various electronic components, and other industrial and commercial services. Although overall market demand declined during the year, sales revenue from certain customers increased against the trend. As the amount and proportion of this increase were significant, we, as the auditors, have identified the recognition of sales revenue from these customers as a key audit matter for Ji-Haw Industrial Co., Ltd. Refer to Note 4 to the Parent Company Only financial statements for the accounting policies and disclosures related to operating revenue.

Our principal audit procedures conducted to address the aforementioned key audit matters included:

1. Understand and test the design and implementation effectiveness of main internal controls related to the recognition of sales revenue.
2. Select sufficient samples from the transaction details of customers from whom the sales revenue has increased significantly, check the transaction vouchers, and confirm the remittance beneficiary and the payment collection process to confirm the existence of the sales transaction.
3. For the customers from whom the sales revenue has increased significantly, send the confirmation letter for year-end account balances in accounts receivables and apply alternative procedures if responses to confirmation requests are not received in time, including the examination of transaction certificates and subsequent cash receipts.

Responsibilities of the Management and Governance Body to the Parent Company Only Financial Statements

Responsibilities of the management were to prepare and ensure fair presentation of the Parent Company Only Financial Statements in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and to exercise proper internal control practices that are relevant to the preparation of Parent Company Only Financial Statements so that the Parent Company Only Financial Statements are free of material misstatements, whether caused by fraud or error.

In preparing the financial statements, management is responsible for assessing the ability of Ji-Haw Industrial, Co., Ltd. to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either

intends to liquidate Ji-Haw Industrial, Co., Ltd. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the financial reporting process of Ji-Haw Industrial, Co., Ltd.

Responsibilities of the Auditor When Auditing Parent Company Only Financial Statements

The purposes of our audit were to obtain reasonable assurance of whether the Parent Company Only Financial Statements were prone to material misstatements, whether due to fraud or error, and to issue a report of our audit opinions. We considered assurance to be reasonable only if it is highly credible. However, audit tasks conducted in accordance with auditing principles do not necessarily guarantee detection of all material misstatements within the Parent Company Only Financial Statements. Misstatements can arise from fraud or error. Misstatements are considered material if the individual amount or aggregate total is reasonably expected to affect economic decisions of the Parent Company Only Financial Statement user.

In conducting our audit in accordance with auditing standards, we exercised professional judgment and maintained professional skepticism throughout the audit. We also:

1. Identifying and assessing risks of material misstatement due to fraud or error; designing and executing appropriate response measures for the identified risks; and obtaining adequate and appropriate audit evidence to support audit opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Ji-Haw Industrial, Co., Ltd..
3. Assessing the appropriateness of accounting policies adopted by the management, and the rationality of accounting estimates and related disclosures made.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Ji-Haw Industrial, Co., Ltd. to continue as a going concern. We are bound to remind users of Parent Company Only Financial Statements and make related disclosures if uncertainties exist in regards to the abovementioned events or circumstances, and amend audit opinions when the disclosures are no longer appropriate. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Ji-Haw Industrial, Co., Ltd. to cease to continue as a going concern.

5. Assessing the overall presentation, structure, and contents of the Parent Company Only Financial Statements (including related footnotes), and whether certain transactions and events are presented appropriately in the Parent Company Only Financial Statements.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities within Ji-Haw Industrial, Co., Ltd. to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 2024 financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte Taiwan

CPA Huang Yao Lin

CPA Chou, Shih-Chieh

Number of the approval letter from the
Financial Supervisory Commission

Jin-Guan-Zheng-Shen-Zi No.
1060004806

Number of the approval letter from the
Financial Supervisory Commission

Jin-Guan-Zheng-Shen-Zi No. 1110348898

March 17, 2025

Ji-Haw Industrial, Co., Ltd.

Balance Sheets

December 31, 2024, December 31, 2023, and January 1, 2023

Unit: NT\$ thousand

Account	Assets	December 31, 2024		December 31, 2023 (After restatement)		January 1, 2023 (After restatement)	
		Amount	%	Amount	%	Amount	%
	Current assets						
1100	Cash (Note 4 and 6)	\$ 40,159	2	\$ 37,171	2	\$ 166,521	8
1170	Accounts receivable (Note 4, 8, 19 and 25)	248,972	9	184,396	9	192,762	10
1210	Other receivables – related parties (Note 25)	7,600	-	10,900	1	-	-
130X	Inventories (Note 4 and 9)	63,578	2	60,229	3	51,889	3
1470	Other current assets (Note 21 and 25)	16,968	1	10,386	-	1,794	-
11XX	Total current assets	<u>377,277</u>	<u>14</u>	<u>303,082</u>	<u>15</u>	<u>412,966</u>	<u>21</u>
	Non-current Assets						
1517	Financial Assets at Fair Value Through Other Comprehensive Income - Non-current (Note 4 and 7)	47,677	2	-	-	-	-
1550	Investments accounted for using equity method (Note 3, 4 and 10)	1,156,553	44	932,807	47	896,207	46
1600	Property, plant and equipment (Notes 4, 11 and 26)	173,071	6	196,268	10	108,175	6
1755	Right-of-use assets (Notes 4 and 12)	20,563	1	18,544	1	-	-
1760	Investment properties (Notes 3, 4, 13 and 26)	841,347	32	512,182	26	522,260	27
1780	Intangible assets (Notes 4 and 14)	20,837	1	9,381	-	-	-
1840	Deferred income tax assets (Notes 4 and 21)	5,802	-	6,375	-	6,607	-
1990	Other non-current assets	8,336	-	23,278	1	75	-
15XX	Total non-current assets	<u>2,274,186</u>	<u>86</u>	<u>1,698,835</u>	<u>85</u>	<u>1,533,324</u>	<u>79</u>
1XXX	Total assets	<u>\$ 2,651,463</u>	<u>100</u>	<u>\$ 2,001,917</u>	<u>100</u>	<u>\$ 1,946,290</u>	<u>100</u>
	LIABILITIES AND EQUITY						
	Current liabilities						
2100	Short-term borrowing (Notes 15 and 26)	\$ 590,000	22	\$ 300,000	15	\$ 100,000	5
2170	Notes and Accounts Payable	20,231	1	10,870	-	17,144	1
2180	Accounts payable – related parties (Note 25)	391,787	15	273,827	14	242,380	13
2200	Other payables (Notes 16 and 25)	18,837	1	13,723	1	21,623	1
2280	Current lease liabilities (Notes 4 and 12)	11,189	-	6,751	-	-	-
2300	Other current liabilities	607	-	371	-	205	-
21XX	Total current liabilities	<u>1,032,651</u>	<u>39</u>	<u>605,542</u>	<u>30</u>	<u>381,352</u>	<u>20</u>
	Non-current liabilities						
2540	Long-term borrowing (Notes 15 and 26)	53,400	2	-	-	-	-
2570	Deferred income tax liabilities (Notes 3, 4 and 21)	39,751	2	46,293	2	78,454	4
2580	Non-current lease liabilities (Notes 4 and 12)	10,485	-	11,902	1	-	-
2640	Net defined benefit liabilities (Notes 4 and 17)	192	-	886	-	823	-
2670	Guarantee deposits	343	-	1,562	-	1,562	-
25XX	Total non-current liabilities	<u>104,171</u>	<u>4</u>	<u>60,643</u>	<u>3</u>	<u>80,839</u>	<u>4</u>
2XXX	Total liabilities	<u>1,136,822</u>	<u>43</u>	<u>666,185</u>	<u>33</u>	<u>462,191</u>	<u>24</u>
	Equity (Notes 3, 4 and 18)						
3100	Common shares	<u>1,127,192</u>	<u>42</u>	<u>1,127,192</u>	<u>56</u>	<u>1,127,192</u>	<u>58</u>
3200	Capital surplus	<u>758</u>	<u>-</u>	<u>226,697</u>	<u>11</u>	<u>226,697</u>	<u>11</u>
	Retained earnings (accumulated losses)						
3310	Appropriated as legal capital reserve	-	-	23,586	1	23,586	1
3320	Special reserve	298,757	11	218,029	11	218,029	11
3350	Undistributed earnings (losses to be covered)	(248,697)	(9)	(168,797)	(8)	(30,233)	(1)
3300	Total retained earnings (accumulated losses)	<u>50,060</u>	<u>2</u>	<u>72,818</u>	<u>4</u>	<u>211,382</u>	<u>11</u>
3400	Other equity	<u>336,631</u>	<u>13</u>	<u>(90,975)</u>	<u>(4)</u>	<u>(81,172)</u>	<u>(4)</u>
3XXX	Total equity	<u>1,514,641</u>	<u>57</u>	<u>1,335,732</u>	<u>67</u>	<u>1,484,099</u>	<u>76</u>
	Total liabilities and equities	<u>\$ 2,651,463</u>	<u>100</u>	<u>\$ 2,001,917</u>	<u>100</u>	<u>\$ 1,946,290</u>	<u>100</u>

The accompanying notes are an integral part of the Parent Company Only financial statements.

(Please see the Independent Auditor's Report of Deloitte & Touche on March 17, 2025)

Chair: Shih Hao-Ji

Manager: Lin Meng-Chieh

Accounting supervisor: Chen Po-Jung

Ji-Haw Industrial, Co., Ltd.
Statements of Comprehensive Income
For the years ended December 31, 2024 and 2023

Unit: NT\$ thousand, except for losses per share in NT\$

Account		2024		2023 (After restatement)	
		Amount	%	Amount	%
4000	Operating revenue (Notes 4, 19 and 25)	\$ 577,905	100	\$ 533,710	100
5000	Operating costs (Notes 9, 14, 20 and 25)	<u>544,900</u>	<u>94</u>	<u>512,040</u>	<u>96</u>
5900	Gross profit	<u>33,005</u>	<u>6</u>	<u>21,670</u>	<u>4</u>
	Operating expenses (Notes 8, 14, 17 and 20)				
6100	Selling expenses	45,781	8	47,364	9
6200	Administrative expenses	79,255	14	61,767	12
6300	Research and Development Expenses	14,252	3	7,682	1
6450	Impairment loss (reversal) of expected credit loss	<u>1,211</u>	<u>-</u>	<u>(8)</u>	<u>-</u>
6000	Total operating expenses	<u>140,499</u>	<u>25</u>	<u>116,805</u>	<u>22</u>
6900	Net operating loss	<u>(107,494)</u>	<u>(19)</u>	<u>(95,135)</u>	<u>(18)</u>
	Non-operating income and expenses				
7100	Interest revenue (Note 20)	584	-	1,742	-
7010	Other income (Notes 12, 13, 20 and 25)	18,960	3	9,440	2
7020	Other gains and losses (Notes 3, 20 and 28)	<u>(29,724)</u>	<u>(5)</u>	<u>(8,672)</u>	<u>(2)</u>
7050	Financial costs (Note 20)	<u>(8,375)</u>	<u>(1)</u>	<u>(2,804)</u>	<u>-</u>
7060	Share of the profit of subsidiaries and affiliates accounted for using equity method (Notes 3, 4 and 10)	<u>(128,804)</u>	<u>(22)</u>	<u>(74,755)</u>	<u>(14)</u>
7000	Total non-operating income and expenses	<u>(147,359)</u>	<u>(25)</u>	<u>(75,049)</u>	<u>(14)</u>

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Account		2024		2023 (After restatement)	
		Amount	%	Amount	%
7900	Loss before tax	(\$ 254,853)	(44)	(\$ 170,184)	(32)
7950	Income tax benefits (Notes 3, 4 and 21)	<u>6,072</u>	<u>1</u>	<u>31,866</u>	<u>6</u>
8200	Net loss for the year	(<u>248,781</u>)	(<u>43</u>)	(<u>138,318</u>)	(<u>26</u>)
	Other comprehensive income				
	Items Not Reclassified Into				
	Profit or Loss				
8311	Gains (losses) on				
	remeasurements of				
	defined benefit plans				
	(Notes 4 and 17)	514	-	(308)	-
8312	Revaluation increment				
	of property (Notes 4,				
	13 and 18)	237,658	41	-	-
8316	Unrealized				
	Gains/Losses on				
	Valuation of Equity				
	Instruments at Fair				
	Value Through Other				
	Comprehensive				
	Income (Notes 4 and				
	18)	(4,363)	(1)	-	-
8330	Share of other				
	comprehensive				
	income of				
	subsidiaries and				
	affiliated companies				
	under equity method				
	(Notes 4, 10 and 18)	177,921	31	-	-
8349	Income tax related to				
	components of items				
	that will not be				
	reclassified to profit				
	or loss (Notes 4, 18				
	and 21)	(<u>29,562</u>)	(<u>5</u>)	<u>62</u>	-
8310		<u>382,168</u>	<u>66</u>	(<u>246</u>)	-

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<u>Account</u>		<u>2024</u>		<u>2023 (After restatement)</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
	Items Likely to be Reclassified Into Profit or Loss				
8361	Exchange differences on translation of foreign operations (note 4)	\$ 45,860	8	(\$ 9,803)	(2)
8380	Share of other comprehensive income of subsidiaries under equity method (Note 4)	(<u>11</u>)	<u>-</u>	(<u>-</u>)	(<u>-</u>)
8360		<u>45,849</u>	<u>8</u>	(<u>9,803</u>)	(<u>2</u>)
8300	Other comprehensive income (after tax)	<u>428,017</u>	<u>74</u>	(<u>10,049</u>)	(<u>2</u>)
8500	Total comprehensive income for the year	<u>\$ 179,236</u>	<u>31</u>	(<u>\$ 148,367</u>)	(<u>28</u>)
9710	Loss per share (Notes 3 and 22) Basic	(<u>\$ 2.21</u>)	-	(<u>\$ 1.23</u>)	-

The accompanying notes are an integral part of the Parent Company Only financial statements.

(Please see the Independent Auditor's Report of Deloitte & Touche on March 17, 2025)

Chair: Shih Hao-Ji

Manager: Lin Meng-Chieh Accounting supervisor: Chen Po-Jung

Ji-Haw Industrial, Co., Ltd.
Statements of Changes in Equity
For the years ended December 31, 2024 and 2023

Unit: thousands of New Taiwan Dollar unless otherwise specified

								Other equity						
								Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income						
Retained earnings (accumulated losses)														
Account		Common shares	Capital surplus	Appropriated as legal capital reserve	Special reserve	Unappropriated Earnings Losses to be offset	Total	Exchange differences on the translation of foreign operations		Revaluation increment of property	Total	Total equity		
A1	Balance on January 1, 2023	\$ 1,127,192	\$ 226,697	\$ 23,586	\$ 218,029	(\$ 494,359)	(\$ 252,744)	(\$ 67,172)	(\$ 14,000)	\$ -	(\$ 81,172)	\$ 1,019,973		
A3	Adjustments applied retrospectively and retrospectively	-	-	-	-	464,126	464,126	-	-	-	-	464,126		
A5	Balance after restatement on January 1, 2023	1,127,192	226,697	23,586	218,029	(30,233)	211,382	(67,172)	(14,000)	-	(81,172)	1,484,099		
D1	Loss for the year ended December 31, 2023	-	-	-	-	(138,318)	(138,318)	-	-	-	-	(138,318)		
D3	Other comprehensive income for the year ended December 31, 2023	-	-	-	-	(246)	(246)	(9,803)	-	-	(9,803)	(10,049)		
D5	Comprehensive income (loss) for the year ended December 31, 2023	-	-	-	-	(138,564)	(138,564)	(9,803)	-	-	(9,803)	(148,367)		
Y1	Total increase (decrease) in equity for 2023	-	-	-	-	(138,564)	(138,564)	(9,803)	-	-	(9,803)	(148,367)		
Z1	Balance after restatement as of December 31, 2023	1,127,192	226,697	23,586	218,029	(168,797)	72,818	(76,975)	(14,000)	-	(90,975)	1,335,732		
B3	Appropriation of special reserve in accordance with Jin-Guan-Zheng-Fa-Zi Order No. 10901500221	-	-	-	298,757	(298,757)	-	-	-	-	-	-		
C11	Capital reserve to offset deficit	-	(225,939)	(23,586)	(218,029)	467,554	225,939	-	-	-	-	-		
D1	Loss for the year ended December 31, 2024	-	-	-	-	(248,781)	(248,781)	-	-	-	-	(248,781)		
D3	Other comprehensive income for the year ended December 31, 2024	-	-	-	-	411	411	45,849	(18,946)	400,703	427,606	428,017		
D5	Comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	(248,370)	(248,370)	45,849	(18,946)	400,703	427,606	179,236		
M7	Change of Ownership Interest in Subsidiaries	-	-	-	-	(327)	(327)	-	-	-	-	(327)		
Y1	Total increase (decrease) in equity for 2024	-	(225,939)	(23,586)	80,728	(79,900)	(22,758)	45,849	(18,946)	400,703	427,606	178,909		
Z1	Balance on December 31, 2024	\$ 1,127,192	\$ 758	\$ -	\$ 298,757	(\$ 248,697)	\$ 50,060	(\$ 31,126)	(\$ 32,946)	\$ 400,703	\$ 336,631	\$ 1,514,641		

The accompanying notes are an integral part of these financial statements.
(Please see the Independent Auditor's Report of Deloitte & Touche on March 17, 2025)

Chair: Shih Hao-Ji

Manager: Lin Meng-Chieh

Accounting supervisor: Chen Po-Jung

Ji-Haw Industrial, Co., Ltd.
Statements of Cash Flows
For the years ended December 31, 2024 and 2023

Unit: NT\$ thousand

Account	2024	2023 (After restatement)
Cash flows from operating activities		
A00010 Loss before tax	(\$ 254,853)	(\$ 170,184)
Adjustments:		
A20100 Depreciation expense	16,402	7,115
A20200 Amortization Expenses	1,504	71
A20300 Impairment loss (reversal) of expected credit loss	1,211	(8)
A20900 Finance costs	8,375	2,804
A21100 Net gain on reclassification of financial assets	(3,617)	-
A21200 Interest income	(584)	(1,742)
A22300 Share of profit or loss of subsidiaries and affiliated companies using the equity method	128,804	74,755
A22500 Loss on disposal of property, plant and equipment	-	2,609
A22900 Loss on lease modification	353	-
A23700 Impairment loss on equity method assets	39,176	-
A24100 Unrealized exchange gain or loss	2,135	(1,306)
A24600 Loss (gain) on fair value adjustment of investment property	(21,847)	10,078
A29900 Bargain purchase gain	(5,998)	-
A20010 Total Income, Expenses, and Losses	<u>165,914</u>	<u>94,376</u>
A30000 Changes in operating assets and liabilities		
A31150 Accounts receivable	(50,617)	2,220
A31180 Other receivables	(7,588)	(10,900)
A31200 Inventories	(3,349)	(8,340)
A31240 Other current assets	(6,594)	(8,592)
A32150 Notes and Accounts Payable	120,897	32,633
A32180 Other payables	5,678	(7,900)
A32230 Other current liabilities	236	166
A32240 Net defined benefit liabilities	(180)	(245)
A33000 Cash generated from operations	(30,456)	(76,766)
A33300 Interest paid	(8,375)	(2,751)
AAAA Net cash flow used in operating activities	<u>(38,831)</u>	<u>(79,517)</u>

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Account		2024	2023 (After restatement)
	Cash flows from investing activities		
B00010	Acquisition of Financial Assets at Fair Value Through Other Comprehensive Income	(\$ 32,340)	\$ -
B01800	Acquisition of long-term equity investment under the equity method	(226,827)	(121,159)
B02400	Return of capital from investee accounted for using the equity method	19,000	-
B02700	Acquisition of property, plants, and equipment	(34,275)	(96,458)
B04500	Purchase of intangible assets	(12,960)	(9,452)
B05350	Acquisition of right-of-use assets	-	(356)
B06700	Increase in other non-current assets	(5,324)	(23,203)
B07500	Interest received	<u>584</u>	<u>1,742</u>
BBBB	Net Cash Outflow From Investing Activities	(<u>292,142</u>)	(<u>248,886</u>)
	Cash flows from financing activities		
C00100	Increase in short-term borrowings	290,000	200,000
C01600	Borrowing of long-term loans	53,400	-
C03100	Decrease in guarantee deposits	(1,219)	-
C04020	Repayment of principal of lease liabilities	(<u>8,220</u>)	(<u>947</u>)
CCCC	Net cash flows from financing activities	<u>333,961</u>	<u>199,053</u>
EEEE	Net increase (decrease) in cash	2,988	(129,350)
E00100	Cash at the beginning of the year	<u>37,171</u>	<u>166,521</u>
E00200	Cash at the end of the year	<u>\$ 40,159</u>	<u>\$ 37,171</u>

The accompanying notes are an integral part of the Parent Company Only financial statements.

(Please see the Independent Auditor's Report of Deloitte & Touche on March 17, 2025)

Chair: Shih Hao-Ji Manager: Lin Meng-Chieh Accounting supervisor: Chen Po-Jung

Attachment X,

Ji-Haw Industrial, Co., Ltd. 2024 Loss Appropriation Table

Unit: NT\$

Item	Amount		Note
1. Accumulated deficit of Previous Years		(158,447,429)	
Retrospective Adjustment:			
Add: Retrospective Adjustment Amount for Changes in Investment Property Accounting Policy		457,204,923	
Less: Provision of Special Reserve for Changes in Investment Property Accounting Policy (Note)		(298,757,494)	
Retrospective adjustment of beginning unappropriated retained earnings		0	
2. Net Income (Loss) After Tax for the Current Period		(248,781,082)	
Add: Amounts Included in Current Year's Retained Earnings Other Than Net Income After Tax		84,008	
Remeasurement of Defined Benefit Plans	410,938		
Changes in Subsidiaries' Equity	(326,930)		
Adjusted unappropriated retained earnings		(248,697,074)	
3. Provision of 10% Legal Reserve			
4. Provision (Reversal) of Special Earnings Reserve (Note)		248,697,074	
Belonging to Undistributed Earnings from Previous Periods	(50,060,420)		
Belonging to Current Period Earnings	298,757,494		
5. Retained Earnings Available for Distribution as of December 31, 2024		0	

Note: According to the Financial Supervisory Commission's ruling No. 10901500221, when a publicly listed company initially chooses to adopt the fair value model for subsequent measurement of investment property, the net increase in fair value transferred to retained earnings shall be appropriated as a special reserve in the same amount. However, if the retained earnings after the transfer are insufficient to fully appropriate the aforementioned amount, the company may only appropriate the amount available in retained earnings, and the shortfall is exempt from being included in the cumulative net increase in fair value.

Chairman: Shih Hao-Ji

General Manager:
Meng-Chieh LinAccounting Manager:
Po-Rong Cheng

Attachment XI,

Ji-Haw Industrial, Co., Ltd.

“Articles of Incorporation”

comparison table of the articles before and after Amendment.

Revised clause	Clause in force	Explanation
<p>Article 19: If the Company has a profit for the year, it shall allocate 3% to 15% as employee compensation <u>(of which at least 25% shall be distributed to grassroots employees)</u> and 1% to 5% as directors' remuneration. However, if the Company has accumulated losses, it shall first retain and offset such losses. Employee compensation mentioned in the preceding paragraph may be distributed in the form of stocks or cash, and the recipients may include employees of the Company's controlling or subsidiary companies who meet certain criteria. The conditions and distribution method shall be determined by a resolution of the Board of Directors. <u>Directors' remuneration shall be paid in cash only.</u> <u>The aforementioned allocations shall be resolved by a special resolution of the Board of Directors and reported to the shareholders' meeting.</u></p>	<p>Article 19: If the Company is profitable for the year, it should allocate 3% to <u>15%</u> for employee remuneration and 1% to <u>5%</u> for director remuneration. However, if there are accumulated losses, funds should be reserved first to offset these losses. The remuneration for employees mentioned in the previous clause may be in the form of stocks or cash, and may include employees of controlling or subsidiary companies who meet certain conditions. The conditions and distribution methods are authorized to be decided by the board of directors.</p>	<p>According to the Financial Supervisory Commission's letter Jin-Guan-Zheng-Fa No. 1130385442 dated November 8, 2024, and in accordance with Article 14, Paragraph 6 of the Securities and Exchange Act, the Company has amended its Articles of Incorporation to specify the allocation of a certain percentage of annual earnings for salary adjustments or compensation distribution to grassroots employees.</p>
<p>Article 21: These Articles of Incorporation were established on December 29, 1982. (Omitted) The 38th amendment was made on June 29, 2023. <u>The 39th amendment was made on June 30, 2025.</u></p>	<p>Article 21: These Articles of Incorporation were established on December 29, 1982. (Omitted) The 38th amendment was made on June 29, 2023.</p>	<p>Add Revision Records.</p>

Appendix I

Ji-Haw Industrial, Co., Ltd.

Articles of Incorporation (Before Amendment)

Chapter 1 General Provisions

Article 1: The Company has been duly incorporated in accordance with the provisions of the Company Act,

The English name of the Company is JI-HAW INDUSTRIAL CO., LTD.

Article 2: The Company's business shall include the following:

- I. B202010 Non-metallic Mining.
- II. C801110 Fertilizer Manufacturing.
- III. C802070 Pesticide manufacturing.
- IV. C802100 Cosmetics Manufacturing.
- V. C802990 Other Chemical Products Manufacturing.
- VI. C901010 Ceramics and Ceramic Products Manufacturing.
- VII. CC01020 Electric Wires and Cables Manufacturing.
- VIII. CC01080 Electronic Components Manufacturing.
- IX. CC01110 Computer and Peripheral Equipment Manufacturing.
- X. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing.
- XI. F106030 Wholesale of Molds.
- XII. F107050 Wholesale of Fertilizers.
- XIII. F108011 Wholesale of Traditional Chinese Medicine.
- XIV. F108021 Wholesale of Western Medicines.
- XV. F108031 Wholesale of Medical Devices.
- XVI. F108040 Wholesale of Cosmetics.
- XVII. F199990 Other Wholesale.
- XVIII. F207050 Retail Sale of Fertilizer.
- XIX. F208040 Retail Sale of Cosmetics.
- XX. F299990 Other Retail Sale.
- XXI. F119010 Wholesale of Electronic Materials.
- XXII. F206030 Retail Sale of Molds.
- XXIII. F219010 Retail Sale of Electronic Materials.
- XXIV. F118010 Wholesale of Information Software.
- XXV. F218010 Retail Sale of Information Software.
- XXVI. F213030 Retail sale of Computers and Business Machines.

- XXVII. F113050 Wholesale of Computers and Clerical Machinery Equipment.
- XXVIII. F399040 Retail trade without storefront.
- XXIX. F401010 International Trade.
- XXX. I301010 Information Software Services.
- XXXI. I301020 Data Processing Services.
- XXXII. I301030 Electronic Information Supply Services.
- XXXIII. I199990 Other Consulting Services.
- XXXIV. IG01010 Biotechnology Services.
- XXXV. IZ99990 Other Industrial and Commercial Services.
- XXXVI. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The total amount of the Company's investment may exceed 40% of the paid-in capital and may provide endorsements and guarantees externally for business.

Article 4: The Company's head office is located in New Taipei City. Where necessary, an overseas branch may be set up by resolution of the Board of Directors.

Chapter II Shares

Article 5: The total capital of the Company is set at NTD 1.8 billion, divided into 180 million shares, with each share priced at NTD 10. The board of directors is authorized to issue shares in phases as business needs arise.

Within the total capital, NTD 270 million, equivalent to 27 million shares, is reserved for the issuance of employee stock options. The board of directors is authorized to decide on the phased issuance of these shares within the reserved capital of NTD 270 million, totaling 27 million shares.

Regarding the aforementioned

If the Company plans to issue employee stock options at a subscription price lower than the closing price of the Company's common stock on the issue date, it must be approved by a shareholders' meeting attended by shareholders representing more than half of the total issued shares, with at least two-thirds of the voting rights of the attending shareholders agreeing before issuance.

If the Company intends to transfer shares it has repurchased to employees at a price lower than the average price of the actually repurchased shares, it must be preceded by approval at the most recent shareholders' meeting attended by shareholders representing more than half of the total issued shares, with at least two-thirds of the voting rights of the attending shareholders in agreement.

The Company may issue restricted employee right shares to employees of controlling or subsidiary companies who meet certain conditions.

Article 6: The shares of the Company shall be registered. Their certificates shall bear the signatures or seals of the directors representing the Company and may only be issued after they have been legally certified.

Article 7: The shares issued by the Company are exempted from printing, any such certificates, provided that such new shares are kept in custody by or registered with a securities depository body, and shall be handled in accordance with the requirements of such depository body.

Article 8: There shall be no change to the name of any shareholder or transfer of any share within 60 days before an annual general meeting is convened or 30 days before a special shareholders' meeting is convened, or within 5 days before the record date on which the Company has decided to distribute dividends and bonuses or other benefits.

Chapter III Shareholders' Meeting

Article 9: Shareholders' meetings are divided into general meetings and special meetings. A general meeting shall be convened once a year within 6 months after the end of fiscal year, while a special meeting shall be convened when necessary in accordance with the relevant laws. The Company's shareholders' meetings may be conducted via video conferencing or other methods announced by the central regulatory authority.

A notice to convene a general meeting of shareholders shall be given to each shareholder no later than 30 days prior to the scheduled meeting date and no later than 15 days prior to the scheduled meeting date for a special meeting, with the date and place of meeting and cause for the meeting included in the notice.

With the consent of the addressee, the meeting notice may be given in electronic form. The notice of the preceding paragraph may be effected by means of public announcement for shareholders holding less than 1,000 registered shares.

Article 10: For shareholders who cannot attend shareholders' meeting for any reason, he/she may issue a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization. In addition to the provisions set forth in Article 177 of the Company Act, proxies for attendance at shareholders' meetings are handled in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies".

Article 11: Unless otherwise provided in the Company Act, shareholders of the Company are entitled to one vote per share.

Article 12: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, and are handled in accordance with the provisions set forth in Article 183 of the Company Act.

Article 13: When convening shareholders' meetings, the Company may allow shareholders to exercise their voting rights in writing or electronically. Shareholders who vote in this manner are considered to be personally present at the meeting. However, for any spontaneous motions and amendments to the original proposals at that meeting, they are considered to have abstained. Their expression of intent shall be handled in accordance with Article 177-2 of the Company Law.

Chapter IV Directors

Article 14: The Company shall have 7-9 directors, each with a term of three years, and they are eligible for re-election. The election of directors shall adopt the

candidate nomination system stipulated by Article 192-1 of the Company Law. Shareholders shall elect directors from the list of director candidates. The total shareholding percentage of all directors shall comply with the regulations set by the securities regulatory authority.

In accordance with Article 14-4 of the Securities Exchange Act, the Company has established an Audit Committee, which consists of all independent directors. The exercise of powers and related matters of the Audit Committee shall be handled in accordance with relevant legal provisions.

- Article 14-1: Of the aforementioned number of directors in the Company, at least three must be independent directors. Regarding the professional qualifications, shareholding, restrictions on holding concurrent positions, nomination and election methods, and other compliance matters of independent directors, they shall be in accordance with the regulations of the securities regulatory authority. In the election of directors, each share has voting rights equal to the number of directors to be elected. Votes can be concentrated to elect one person or distributed to elect several. The election of directors is determined by those receiving the most votes representing the highest number of voting rights. Independent directors and non-independent directors should be elected together, with separate calculations for the number of positions won.
- Article 14-2: The Company has established special committees for audit, remuneration or other functions in accordance with the law. The Audit Committee is composed of all independent directors and is responsible for carrying out the duties of a supervisor in accordance with the Company Act, the Securities and Exchange Act, other relevant laws and regulations, and the Company's relevant regulations.
- Article 15: The Board of Directors shall consist of the Company's directors. The Chairman shall be elected by a majority of the directors attending a meeting of the Board of Directors at which at least two-thirds of directors are present. The Vice Chairman is elected in the same manner. The Chairman shall represent the Company externally.
- Article 15-1: The remuneration of all directors is authorized to be determined by the board of directors based on the extent of the directors' involvement in the company's operations and the value of their contributions, taking into account the usual levels in the same industry. The Company may purchase liability insurance for directors to cover the legal liabilities they may incur in the execution of their duties during their term.
- Article 16: If the Chairman is on leave or unable to perform his/her duties for whatever reason, his/her proxy shall be handled pursuant to the provisions of Article 208 of the Company Act.
- Article 16-1: When the board of directors meets, it is convened by the chairman or his/her representative, who also acts as the chair. Decisions, unless otherwise specified by the Company Law, require the consent of a majority of the directors. When a director is not able to attend a Board meeting for any reason, he/she shall issue a written proxy and state therein the scope of authority with reference to the subjects to be discussed at the meeting, and the appointed proxy is subject to only one person.

Article 16-2: The board of directors shall meet once every quarter. Directors should be notified of the agenda seven days in advance of the meeting; however, meetings may be convened at any time in case of emergencies. The Board shall notify the directors and supervisors for convention by written notice, fax or electronic mean.

Chapter V Managers

Article 17: The Company may appoint a company officer, whose appointment, discharge and compensation shall be subject to the provisions of Article 29 of the Company Act.

Chapter VI Accounting

Article 18: At the close of each fiscal year, the Board of Directors shall prepare (1) business report (2) financial statements and (3) a proposal of earnings distribution or recovery of losses, and they shall be submitted to the general meeting of shareholders for ratification.

Article 19: If the Company is profitable for the year, it should allocate 3% to 15% for employee remuneration and 1% to 5% for director remuneration. However, if there are accumulated losses, funds should be reserved first to offset these losses.

The remuneration for employees mentioned in the previous clause may be in the form of stocks or cash, and may include employees of controlling or subsidiary companies who meet certain conditions. The conditions and distribution methods are authorized to be decided by the board of directors.

Article 19-1: If there is a profit for the year, the Company shall first pay taxes and cover previous losses, then 10% of the net profit after tax shall be set aside as legal reserve, except for when the accumulated legal reserve has reached the Company's total paid-in capital. Special reserve may be set aside or reversed as required by the Company's operating needs or the law or regulations. Any balance thereof still available shall, the Board of Directors shall allocate 10% to 100% of the undistributed earnings and prepare an earnings distribution proposal to be submitted to the shareholders' meeting for ratification.

The cash dividends may not be less than 30% of the total dividends; however, if the cash dividends are less than NT\$0.1 per share, dividends may be distributed in the form of shares. The rates for earnings distribution are adjusted by resolution of the shareholders meeting depending on the actual profit of the year, capital budget and the Company's state of capital.

When the said earnings distribution is made in the form of cash dividends, the Board of Directors is authorized to reach resolution and to report to the shareholders' meeting.

Article 19-2: If the Company distributes cash using statutory retained earnings reserve (limited to the portion of the reserve exceeding 25% of the paid-in capital) and all or part of the capital reserve that meets the requirements of the Company Law, the board of directors may be authorized to distribute it by special resolution and report to the shareholders' meeting.

Chapter VII Supplementary Provisions

Article 20: Matters not provided for in these Articles of Incorporation are handled in accordance with the Company Act and other applicable laws and regulations.

Article 21: These Articles of Incorporation were established on December 29, 1982.
The 1st amendment was made on August 10, 1983.
The 2nd amendment was made on October 11, 1984.
The 3rd amendment was made on November 13, 1984.
The 4th amendment was made on September 16, 1985.
The 5th amendment was made on June 15, 1986.
The 6th amendment was made on November 17, 1986.
The 7th amendment was made on December 7, 1988.
The 8th amendment was made on March 1, 1990.
The 9th amendment was made on January 15, 1995.
The 10th amendment was made on October 1, 1997.
The 11th amendment was made on December 10, 1997.
The 12th amendment was made on January 7, 1998.
The 13th amendment was made on April 13, 1998.
The 14th amendment was made on August 5, 1998.
The 15th amendment was made on September 15, 1998.
The 16th amendment was made on December 7, 1998.
The 17th amendment was made on June 15, 1999.
The 18th amendment was made on July 22, 1999.
The 19th amendment was made on June 30, 2000.
The 20th amendment was made on May 22, 2001.
The 21st amendment was made on May 31, 2002.
The 22nd amendment was made on May 31, 2002.
The 23rd amendment was made on June 27, 2003.
The 24th amendment was made on June 28, 2004.
The 25th amendment was made on June 14, 2006.
The 26th amendment was made on June 13, 2008.
The 27th amendment was made on June 17, 2010.
The 28th amendment was made on June 15, 2011.
The 29th amendment was made on June 15, 2012.
The 30th amendment was made on June 14, 2013.
The 31st amendment was made on June 17, 2014.
The 32nd amendment was made on June 15, 2015.
The 33rd amendment was made on June 13, 2016.
The 34th amendment was made on June 14, 2017.
The 35th amendment was made on June 14, 2019.
The 36th amendment was made on June 15, 2020.
The 37th amendment was made on June 20, 2022.
The 38th amendment was made on June 29, 2023.

Appendix II

Ji-Haw Industrial, Co., Ltd.

Rules of Shareholders' Meeting

- I. The rules for the Company's shareholders' meetings, unless otherwise specified by law or the articles of incorporation, shall be conducted in accordance with these rules.
- II. Shareholders or their proxies (hereinafter referred to as shareholders) must sign in upon attendance, and the signing-in process is replaced by an attendance card.

Attendance and voting at the shareholders' meeting shall be based on the number of shares.

The number of shares present is calculated based on the submitted attendance cards, plus the number of shares exercising voting rights in writing or electronically.

- III. Unless otherwise provided by law, the Company's shareholders' meeting is convened by the board of directors.

When the Company holds a shareholders' meeting via video conference, unless otherwise stipulated by the public company's stock affairs handling standards, it should be specified in the articles of incorporation, decided by the board of directors, and the video shareholders' meeting should be conducted with a resolution passed by at least two-thirds of the directors present and more than half of those directors agreeing.

Any changes to the method of convening the Company's shareholders' meeting must be resolved by the board of directors and completed at the latest before the notice of the meeting is sent to shareholders.

The Company must send electronic files of the shareholders' meeting notice, proxy forms, cases for acknowledgment, discussion items, and issues regarding the election or dismissal of directors, along with explanations of each agenda item to the public information observation station, 30 days before the annual general meeting or 15 days before a special meeting. Additionally, 21 days before the annual general meeting or 15 days before a special meeting, the shareholders' meeting handbook and supplementary meeting materials must be sent as electronic files to the public information observation station. 15 days before the shareholders' meeting, the current shareholders' meeting handbook and supplementary meeting materials should be readily available for shareholders to access at any time and displayed at the Company and the professional stock affairs agency appointed by the Company, and should also be distributed on-site at the meeting.

The meeting handbook and supplementary materials mentioned in the previous clause should be made available to shareholders on the day of the shareholders' meeting in the following ways:

- (I) When holding a physical shareholders' meeting, they should be distributed on-site at the meeting.
- (II) When holding a video-assisted shareholders' meeting, they should be distributed on-site at the meeting and sent as electronic files to the video conference platform.
- (III) When holding a video shareholders' meeting, they should be sent as electronic files to the video conference platform.

The reasons for convening the meeting shall be specified in the notice and

announcement; the notice may be given by electronic means with the consent of the addressee.

The election or dismissal of directors, amendment of the articles of incorporation, capital reduction, application to stop public offering, competition permission for directors, profit transfer to capital increase, reserve transfer to capital increase, dissolution of the company, mergers, splits, or matters under Article 185, paragraph 1 of the Company Law, should be listed and explained in detail in the call for the meeting and should not be introduced as last-minute motions; the main content can be made available on the securities regulatory authority's website or a website designated by the company, and the URL should be specified in the notice.

If the reasons for convening a shareholders' meeting include a complete re-election of directors with specified commencement dates, after the election at that shareholders' meeting, the commencement dates cannot be changed through last-minute motions or any other method.

Shareholders holding more than 1% of the total issued shares can submit a proposal for the annual general meeting, limited to one item. If more than one proposal is submitted, none will be included in the agenda. However, if a shareholder's proposal is to urge the company to enhance public interest or fulfill social responsibilities, the board may still include it in the agenda. Also, if a shareholder's proposal falls under one of the scenarios in Article 172-1, paragraph 4 of the Company Law, the board may choose not to include it in the agenda.

The company must announce the acceptance of shareholder proposals, the means of acceptance (written or electronic), the place of acceptance, and the period of acceptance, which must not be less than ten days before the record date for stopping the transfer of shares before the annual general meeting.

Proposals submitted by shareholders are limited to 300 words; proposals exceeding this limit will not be included in the agenda. The proposing shareholders must attend the annual general meeting in person or through a representative and participate in the discussion of that agenda item.

The company must notify the proposing shareholder of the handling results before the date of the shareholders' meeting notice and include the proposals that meet the regulations in the meeting notice. For shareholder proposals not included in the agenda, the board must explain the reasons at the shareholders' meeting.

- IV. Shareholders may authorize a proxy to attend the shareholders' meeting using the proxy forms issued by the company, specifying the scope of authorization.

A shareholder may issue only one proxy form and appoint only one proxy, which should be delivered to the company five days before the meeting. If multiple proxy forms are submitted, the first one received will be valid unless a revocation of the previous proxy is declared. Except for a declaration to revoke the previous appointment.

After the proxy form is delivered to the company, if a shareholder wishes to attend the meeting in person or exercise voting rights in writing or electronically, they must notify the company in writing two days before the meeting to cancel the proxy; if the revocation is late, the proxy's voting rights as exercised by the proxy will stand.

If the proxy form has been delivered to the company and a shareholder wishes to attend via video conference, they must notify the company in writing to cancel the proxy two days before the meeting; if the revocation is late, the proxy's voting rights as exercised by the proxy will stand.

- V. The location of the shareholders' meeting should be at the company's location or a place that is convenient for shareholders and suitable for holding the meeting. The meeting should not start before 9 AM or after 3 PM. The location and time should consider the opinions of independent directors.

When the company holds a video conference shareholders' meeting, it is not restricted by the location requirements mentioned above.

- VI. When the government or a legal entity is a shareholder, more than one representative may attend the shareholders' meeting. When a legal entity attends a shareholders' meeting as a trustee, it may only appoint one representative to attend.

For shareholders' meetings held via video conference, shareholders wishing to attend via video must register with the company two days before the meeting.

For shareholders' meetings held via video conference, the company must upload the meeting handbook, annual report, and other relevant materials to the video conference platform at least thirty minutes before the meeting starts and keep them available until the end of the meeting.

- VI-1. When the Company holds a shareholders' meeting via video conference, the following shall be specified in the shareholders' meeting notice:

- (I) Shareholders' participation in video conference and methods for exercising their rights.

- (II) The handling of obstacles to the video conference platform or participants through video conference due to natural disasters, accidents or other force majeure events shall include at least the following:

1. The duration of the preceding obstacles cannot be ruled out and the meeting shall be adjourned or adjourned, and if it is necessary to postpone or adjourn the meeting,
2. Shareholders who participate in the original shareholders' meeting by video conference without registration shall not be allowed to participate in the adjourned or continued meeting.
3. If the video conference cannot be continued, the shareholders' meeting shall proceed to the meeting when the total number of shares represented by the video conference after deducting the number of shares attending the video conference by way of the video conference. The number of shares in attendance shall be counted in the total number of shares held by the shareholders present, and it shall be deemed their abstention on all proposals at the shareholders' meeting.
4. The way in which an extemporary motion has not been carried out after all the proposals have been announced.

- (III) Convening of the shareholders meeting by video conference, and shall specify the appropriate alternatives for shareholders who have difficulty in participating in the shareholder meeting by video. Except for the scenarios specified in Article 44-9, Paragraph 6 of the Public Company Stock Affairs Handling Regulations, necessary assistance and connectivity equipment must be provided for shareholders. It should also specify the period during which shareholders can apply to the company and other relevant precautions.

- VII. If the shareholders' meeting is convened by the board of directors, the chairman of the board serves as the chair. If the chairman is absent or unable to perform their duties due to other reasons, the vice chairman will act as a substitute. If there is no

vice chairman or the vice chairman is also absent or unable to perform their duties, a managing director designated by the chairman will substitute; if there is no managing director, one of the directors will be designated as a substitute. If the chairman does not designate a substitute, one of the managing directors or directors will be chosen by mutual agreement to act as the substitute.

When the chair is a managing director or a director acting as a substitute, it should be one who has held the position for over six months and who understands the company's financial and business conditions. The same shall apply to a representative who is a legal person director.

The shareholders' meetings convened by the board of directors should ideally be chaired personally by the chairman and should be attended personally by more than half of the directors, including at least one independent director, and at least one representative from each type of functional committee, with the attendance details recorded in the minutes of the shareholders' meeting.

If a shareholders' meeting is convened by a party with the power to convene other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

The Company may appoint its appointed lawyers, certified public accountants or related personnel to attend the shareholders' meeting in a non-voting capacity.

- VIII. The Company shall keep the entire process of audio and video recording of the shareholders' meeting for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, the records shall be retained until the end of the lawsuit.

If a shareholders' meeting is convened by videoconference, the Company shall keep records of shareholders' registration, registration, attendance, questioning, voting, and the Company's vote counting results, and the videoconference shall be audio and video recorded throughout the entire process.

The information and audio recordings referred to in the preceding paragraph shall be properly kept by the Company during the period of existence, and the audio and video recordings shall be provided to the entrusted person handling the video conference affairs for their preservation.

If the shareholders' meeting is convened by video conference, the Company shall record the audio and video of the back-end operation interface of the video conference platform.

- IX. If the time for the meeting has arrived, the chair should immediately announce the commencement of the meeting. However, if there are not shareholders representing more than half of the total issued shares present, the chair may announce a postponement of the meeting, limited to two times (the first postponement is for twenty minutes, the second for ten minutes).

If, after two postponements, there are still not enough shareholders present but there are shareholders representing more than one-third of the total issued shares, a provisional resolution may be made according to Article 175, paragraph 1 of the Company Law. This provisional resolution must be notified to all shareholders, and a shareholders' meeting must be reconvened within one month. If the shareholders' meeting is held via video conference, shareholders wishing to attend via video must re-register with the company according to Article 6.

If the number of shares represented by the attending shareholders reaches more than

half of the total issued shares before the end of the meeting, the chair may resubmit the provisional resolution made for a vote at the shareholders' meeting in accordance with Article 174 of the Company Law.

- X. If the shareholders' meeting is convened by the board of directors, the agenda is set by the board. All related proposals (including last-minute motions and amendments to the original proposals) must be voted on individually. The meeting should proceed according to the scheduled agenda and may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders' meeting convened by a party with the power to convene other than the board.

The chair should provide ample explanation and discussion opportunities for the proposals, amendments proposed by shareholders, or last-minute motions. When it is deemed that the discussion has reached a sufficient level to proceed to a vote, the chair may announce the end of discussion, move to a vote, and allocate adequate time for voting.

The chair should provide ample explanation and discussion opportunities for the proposals, amendments proposed by shareholders, or last-minute motions. When it is deemed that the discussion has reached a sufficient level to proceed to a vote, the chair may announce the end of discussion, move to a vote, and allocate adequate time for voting.

- XI. Before a shareholder speaks, they must fill out a speech slip indicating the main points of their speech, shareholder account number (or attendance certificate number), and account name. The chair will determine the order of speaking.

If a shareholder only submits a speech slip and does not speak, it is considered as no speech given. If the content of the speech differs from what is recorded on the speech slip, the actual speech content prevails.

For the same proposal, a shareholder may not speak more than twice without the chair's consent, and each speech may not exceed five minutes. However, with the chair's permission, the time may be extended by three minutes. If a shareholder's speech violates the regulations or goes beyond the scope of the topic, the chair may stop the speech.

When a shareholder is speaking, other shareholders may not interrupt without the consent of the chair and the speaking shareholder. If this rule is violated, the chair should intervene.

When a corporate shareholder appoints more than one representative to attend the shareholders' meeting, only one representative may speak for the same proposal.

After a shareholder speaks, the chair may respond personally or designate relevant personnel to reply.

For shareholders' meetings held via video conference, shareholders participating via video may ask questions in text form on the video conference platform from the announcement of the meeting's commencement to the declaration of its adjournment. Each proposal may be questioned no more than twice, with each query limited to 200 characters. The provisions from the first to the fifth clauses do not apply in this case.

If the question asked in the preceding paragraph does not violate the regulations or does not exceed the scope of the proposal, it is advised to disclose the question on the shareholders' meeting video conference platform for everyone to know.

- XII. For resolution of a shareholders' meeting, the number of shares held by shareholders

without voting rights shall not be counted in the total number of issued shares.

Shareholders may not participate in the voting on matters that involve their own interests and may be detrimental to the interests of the Company, nor may they exercise voting rights on behalf of other shareholders.

The quantity of shares bearing no voting right is excluded from the quantity of shares represented by the attending shareholders.

Except for a trust enterprise or a stock affairs agency approved by the securities competent authority, when a person is concurrently appointed as proxy by two or more shareholders, the voting rights of the proxy shall not exceed 3% of the voting rights of the total number of shares issued. Not counted.

XIII. Shareholders are entitled to one vote for each share held, unless otherwise provided in the Company Act.

When the Company holds a shareholders' meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence; when voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. Shareholders casting their votes by correspondence or electronic means shall be deemed to have attended the meeting in person. However, the shareholder shall be deemed a waiver of voting rights in respect of any extempore motion and amendment to the original proposal.

Shareholders who elect to cast their votes by correspondence or electronic means shall express their intentions to the Company at least two days before the scheduled date of the meeting. However, this does not apply to those who have declared a revocation of their previous intent.

After a shareholder has exercised voting rights in writing or electronically, if he/she intends to attend the shareholders' meeting in person or by videoconference, he/she shall express his/her intention to revoke the previous exercise of the voting right in the same manner as for the exercise of the voting rights two days before the meeting date; Voting rights cast in writing or by electronic means shall prevail. If the voting right is exercised in writing or by way of electronic transmission, and a proxy is appointed to attend the shareholders' meeting, the voting right exercised by the proxy attending the meeting shall prevail.

Except as otherwise provided by the Company Act and the Company's Articles of Incorporation, a proposal shall be passed by an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of voting, the chair or the person designated by the chair shall announce the total number of voting rights of the attending shareholders on each proposal, and then the shareholders shall vote on each proposal.

When there is an amendment or substitute to the same proposal, the Chairman shall determine the order of voting together with the original proposal. If any one of the proposals has been passed, the other proposals shall be deemed rejected and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel are shareholders of the Company.

The votes for voting or election shall be counted in public at the venue of the shareholders' meeting, and the voting results, including the number of votes, shall be announced on the scene immediately after the completion of the counting and

recorded as a record.

Shareholders attending the shareholders' meeting via video conference shall conduct the voting on various proposals and election proposals through the video conference platform after the chair has announced the meeting through video conference, and shall complete the voting on various proposals and election proposals before the chair announces the voting is closed. deemed a waiver.

If the shareholders' meeting is convened by video conference, the votes shall be counted in one lump sum and the voting and election results shall be announced after the chairperson announces the close of voting.

When the Company convenes a video-assisted shareholders meeting, shareholders who have registered to attend the shareholders' meeting by way of video in accordance with Article 6 and wish to attend the physical shareholders' meeting in person shall cancel the registration in the same manner as for the registration two days before the meeting; If the revocation is made after the time limit, the shareholder may only attend the shareholders' meeting by way of video conference.

When exercising voting rights in writing or electronically without revoking their intent, and participating in the shareholders' meeting via video, except for last-minute motions, shareholders may not exercise voting rights again on the original proposal, nor propose amendments or vote on amendments to the original proposal.

- XIV. When the shareholders' meeting involves the election of directors or independent directors, it should be conducted in accordance with the company's prescribed method for electing directors and independent directors, and the election results, including the list of elected directors and independent directors and the number of votes they received, should be announced on the spot.

The ballots for the election mentioned in the previous clause should be sealed and signed by the scrutineers, properly stored, and preserved for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, the records shall be retained until the end of the lawsuit.

- XV. The decisions of the shareholders' meeting should be recorded in the minutes, which are to be signed or stamped by the chair and distributed to all shareholders within twenty days after the meeting. The production and distribution of the minutes can be done electronically.

The distribution of the minutes mentioned in the previous clause can be announced via the public information observation station by the company.

The minutes should accurately record the year, month, day, location, name of the chair, method of resolution, key points of the meeting proceedings, and voting results (including the count of votes). When directors or supervisors are elected, the number of votes received by each candidate should be disclosed. During the lifetime of the company, these records should be permanently preserved.

If a shareholders' meeting is convened by videoconference, the minutes of the meeting shall record, in addition to the matters required by the preceding paragraph, the beginning and ending time of the shareholders' meeting, the method of convening the meeting, the name of the chairman and minutes of The method and state of handling in the event of failure of the Company to communicate with the Company or participants by way of video conferencing.

The Company shall comply with the preceding paragraph when convening a shareholder meeting via video conference, and specify in the minutes of the meeting the alternative measures offered to shareholders who are in difficulty for participating

in the shareholders meeting via video conference.

- XVI. On the day of the shareholders' meeting, the Company shall prepare a statistical report in the prescribed format on the number of shares acquired by solicitors and the number of shares represented by proxies and the number of shares represented by shareholders in the meeting venue. of the Company.

For shareholders' meetings held via video conference, the company must upload the aforementioned information to the video conference platform at least thirty minutes before the meeting starts and keep it visible until the meeting concludes.

When the company convenes a video conference shareholders' meeting and announces the commencement, the total number of shares held by attending shareholders should be disclosed on the video conference platform. If, during the meeting, there is additional tallying of the total number of shares and voting rights held by attending shareholders, the same applies.

For resolutions at the shareholders' meeting that involve significant information as stipulated by laws or regulations of the Taiwan Stock Exchange Corporation, the company must transmit the details to the Public Information Observation Station within the specified timeframe.

- XVII. Staff handling the shareholders' meeting should wear identification badges or armbands.

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear armbands or identification cards bearing the word "Proctor."

If the meeting place is equipped with sound amplifying equipment, the chair may stop a shareholder from speaking if he/she uses anything other than the equipment provided by the Company.

If a shareholder violates the rules of procedure and refuses to obey the correction of the chairperson, thus obstructing the progress of the meeting and failing to comply after being stopped, the chairperson may direct the proctors or security personnel to escort the shareholder from the meeting place.

- XVIII. When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for further use before the completion of the agenda of the shareholders' meeting (including extraordinary motions), the shareholders' meeting may decide to continue the meeting at another venue.

A resolution may be adopted at a shareholders' meeting to postpone or continue the meeting within 5 days in accordance with Article 182 of the Company Act.

- XIX. If a shareholders' meeting is convened by video conference, the Company shall disclose the voting results of each proposal and election results on the shareholders' meeting video conference platform in accordance with the regulations immediately after the close of poll. min.

- XX. When the Company holds a video conference, the chairperson and the person taking minutes shall be at the same place in Taiwan. The chairperson shall announce the address of such place at the time of the meeting.

- XXI. If a shareholders' meeting is convened by video conference, the Company may provide a simple connection test to the shareholders before the meeting, and provide related services immediately before and during the meeting to assist with the resolution of communication technical problems.

If a shareholders' meeting is convened by video conference, the chair shall, when announcing the meeting to order, make a separate announcement. Before the meeting is adjourned, natural disasters, accidents or other force majeure events hinder the participation in the video conference platform or by means of video conferencing for more than 30 minutes, the meeting shall be postponed or resumed within five days. Not applicable in compliance with the provisions of Article 182.

In the event of a postponement or continuation of a meeting as mentioned in the previous clause, shareholders who did not register to participate in the original shareholders' meeting via video cannot participate in the postponed or continued meeting.

According to the second clause, for a meeting that should be postponed or continued, shareholders who had registered to participate in the original shareholders' meeting via video and completed the check-in, but did not participate in the postponed or continued meeting, their shares, exercised voting rights, and election rights from the original shareholders' meeting should be counted towards the total number of shares, voting rights, and election rights at the postponed or continued meeting.

When handling the postponement or continuation of a shareholders' meeting as stipulated in the second clause, for proposals where voting and counting have been completed and the voting results or list of elected directors have been announced, there is no need to rediscuss or decide again.

If a video-assisted shareholders' meeting convened by the company cannot continue as per the second clause and the number of shares represented in attendance, excluding those attending via video, still meets the legal quorum required for the shareholders' meeting, the meeting should proceed without needing to postpone or continue as per the second clause.

In the event that the meeting should continue as mentioned above, the shares of shareholders who participated via video should be counted towards the total number of shares present. However, for all items on the agenda of that shareholders' meeting, they are considered to have abstained.

The Company's postponement or renewal of a general meeting in accordance with the provisions of paragraph 2 shall be in accordance with the provisions of paragraph 27 of Article 44 of the Regulations Governing the Administration of Shareholder Services of Public Stock Companies, the date of the original shareholders' meeting and the relevant matters set forth in that Article. Pre-requisites.

The latter paragraph and Paragraph 3, Article 13 of the Public Company Rules Governing the Use of Proxies for Attending Shareholder Meetings, Paragraph 2, Article 44-5, and Article 44-10 of the Regulations Governing the Administration of Shareholder Services of Public Stock Companies 5. The Company shall postpone or continue the date of the shareholders' meeting in accordance with the provisions of Paragraph 2 of Article 44-17, Paragraph 1.

- XXII. When the company holds a video conference shareholders' meeting, appropriate alternative measures should be provided for shareholders who have difficulty attending the meeting via video. Apart from the provisions specified in Article 44-9 of the Public Company Stock Affairs Handling Regulations, at least necessary

connectivity equipment and assistance should be provided, and it should be specified when shareholders can apply to the company and other relevant precautions to take note of.

XXIII. These rules shall be implemented after approval by the shareholders' meeting, and the same applies to any amendments.

Appendix III

Ji-Haw Industrial, Co., Ltd.

Director Election Procedures

- I. The election of directors of the company, unless otherwise stipulated by law or the articles of incorporation, shall be conducted in accordance with these procedures.
- II. The Company adopts the single registered cumulative voting system for the election of directors. Each share has the same number of votes as the number of directors to be elected, and may be cast for the election of a single candidate or separately.
- II-1. The composition of the board of directors shall take diversity into consideration, and shall formulate an appropriate

The policy of diversification should include but not limited to the following two aspects:

1. Basic conditions and values: gender, age, nationality and culture, etc.
2. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills and industry experience. Members of the Board of Directors shall generally possess the necessary knowledge, skills, and attributes to perform their duties, and shall have the following abilities as a whole:
 - (1) Operational judgment.
 - (2) Accounting and financial analysis ability.
 - (3) Business management ability.
 - (4) Crisis management.
 - (5) Industry knowledge.
 - (6) An international market perspective.
 - (7) Leadership ability.
 - (8) Decision-making ability.

The board of directors of the company shall consider adjusting the composition of the board of directors based on the results of performance evaluation.

- III. The Board of Directors shall prepare the same number of ballots as the Directors to be elected, specify the number of voting rights on the ballots, and distribute them to the shareholders attending the Shareholders' Meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.
- IV. The number of directors of the Company shall be determined in accordance with the number of seats specified in the Articles of Incorporation of the Company. The persons receiving the ballots representing a greater number of voting rights shall be elected as directors in order. If two or more directors receive the same number of votes and the number of votes for the seats is exceeded, they shall be drawn by lot from those receiving the same number of votes. The chair will draw lots on behalf of those who do not attend.
- V. Before the election begins, the chair shall appoint a number of persons to perform the respective duties of vote monitoring and counting personnel. All vote monitoring personnel shall be shareholders. The ballot boxes shall be prepared by the Board of Directors and publicly checked by the scrutineers before voting commences.
- VI. In the election of directors, independent directors and non-independent directors shall

be elected together, and the elected seats shall be calculated separately. The independent directors and non-independent directors shall be elected as those whose ballots represent a higher number of votes.

VII. More than half of the seats of directors shall not have any of the following relationships:

1. Spouse
2. Relatives within the kinship of the company.

VIII. A ballot is invalid if one of the following occurs:

1. Ballots provided in these Regulations are not used.
2. A blank ballot is put into the ballot box.
3. The writing on the ballot is blurred that cannot be identified.
4. If the candidate is a shareholder, the candidate's account name or shareholder account number does not conform with the shareholders' register; if the candidate is a non-shareholder, the name and identity document number are verified to be inconsistent.
5. Other words or marks are entered in addition to the candidate's account name (name) or shareholder account number (identity document number) and the number of voting rights allotted.
6. The name of the candidate whose name is entered on the ballot is the same as that of other shareholders and the shareholder account number or identity document number is not provided for identification.

IX. The ballot box shall be opened immediately after the end of the poll. The results of the voting shall be announced by the chair on the spot. The ballots for the election mentioned in the previous clause should be sealed and signed by the scrutineers, properly stored, and preserved for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, the records shall be retained until the end of the lawsuit.

X. Shareholders may elect a candidate for the election electronically or onsite. The method of voting shall be governed by the Company Act and the competent authority. Shareholders who exercise their voting rights electronically shall exercise their voting rights on the electronic voting platform designated by the Company in accordance with the Company Act, the Securities and Exchange Act, and the Regulations Governing the Administration of Shareholder Services of Public Companies.

XI. These Regulations shall be implemented after the approval of the Shareholders' Meeting, and shall be amended in the same manner.

Appendix IV

Ji-Haw Industrial, Co., Ltd.

Shareholding of Directors

1. The company's paid-in capital amount is NTD1,127,192,510, with a total of 112,719,251 shares issued. According to Article 26 of the Securities Exchange Act, the minimum statutory shareholding for all directors is 8,000,000 shares.
2. As of the record date for stopping transfers before this annual general meeting (May 2, 2025), the shareholding status of individual and all directors as recorded in the shareholders' register is as follows:

Unit: number of shares

Title	Name	Date of election	Term of office	Shareholding when elected			Shareholding as of the book closure date		
				Type	No. of shares	Shareholding ratio	Type	No. of shares	Shareholding ratio
Chairman	Hao-Ji Shi	2023.06.29	3 years	Common shares	0	0%	Common shares	1,000	0%
Director	Chao-Yang He	2023.06.29	3 years	Common shares	0	0%	Common shares	60,000	0.05%
Director	Bai-Hu Zeng	2023.06.29	3 years	Common shares	0	0%	Common shares	0	0%
Director	Chen Kuo	2023.06.29	3 years	Common shares	0	0%	Common shares	0	0%
Independent director	En-Guo Wang	2023.06.29	3 years	Common shares	2,000	0%	Common shares	0	0%
Independent director	Xin-Jie Gong	2023.06.29	3 years	Common shares	0	0%	Common shares	0	0%
Independent director	Tsai-Fu Lin	2024.06.28	2 years	Common shares	0	0%	Common shares	0	0%
Total number and ratio of shareholding by directors					2,000	0.00%		61,000	0.05%

Note: Pursuant to Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies", if two or more independent directors have been elected under paragraph 2, the quantity of shares held by all directors and supervisors other than the independent directors shall be reduced to 80% of the above ratio.